

IMPARTIAL ANALYSIS OF MEASURE U

Woodbridge Rural Fire Protection District
Resolution Providing for the Imposition of a Special Tax for Fire Protection and Prevention
Services and Emergency Services

Prepared by San Joaquin County Counsel

By resolution, the Woodbridge Rural Fire Protection District's ("District") Board of Directors propose an annual special tax to be levied on every parcel of taxable real property within the District as set forth in the District's Resolution.

If approved, the special tax rate to be charged on each parcel of taxable real property within the District would be (i) Improved Property - \$0.08 per building square foot; and, (ii) Unimproved property - \$45.00 per parcel. The special tax would commence fiscal year 2021-22 and continue until repealed by the voters. The special tax would be collected in the same manner and subject to the same penalty as other charges and taxes collected by the County of San Joaquin on behalf of the District. By resolution, the District's Board of Directors may authorize other appropriate methods of collection. If the special tax is assessed, the Resolution provides a property owner with the right to appeal, and the procedures related thereto, any determination by the District concerning the nature of the use of the property or the calculation of the amount of the tax.

If approved, the proceeds of the special tax levied under the Resolution shall only be expended for those purposes identified in the Resolution, as expressly listed by the District. Such approved uses include, but are not limited to (i) maintaining repaid response times for fire protection and 9-1-1 emergency medical services; (ii) keeping all fire stations open, including Fire Station 72; (iii) keeping firefighting and lifesaving equipment and facilities up-to-date; and, (iv) maintaining emergency rescue services.

Pursuant to Government Code sections 50075.1 and 50075.3, the District's Resolution requires the implementation of accountability measures, which include (i) the creation of a separate, special restricted fund in which all proceeds collected from the special tax shall be deposited; (ii) the filing of an annual written report with the District's Board of Directors that shows the amount of funds collected and expended from the proceeds of the special tax and the status of any projects or programs authorized to be funded from the proceeds of the special tax; and, (iii) the establishment of an independent citizens' oversight committee, which shall conduct an annual, independent audit.

A "YES" vote is to approve the District Resolution imposing the annual special tax.

A "NO" vote is to disapprove the District Resolution imposing the annual special tax.

Two-thirds (2/3) of those voting on Measure U must approve the measure in order for it to pass.