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CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE ___

BY  DEPUTY
REGISTRAR OF VOTERS

This measure imposes a special parcel tax on *vacant* properties to fund public safety such as police services and fire protection, parks and recreation, capital improvements such as roadway projects, illegal dumping enforcement and blight elimination, and related programs.

The tax does not apply to homes occupied by either owners or tenants. The tax also does not apply to operating business property or property that is used, for example, once a week to host a farmers' market. The tax applies to properties that are used less than 50 days a year.

The tax establishes rates ranging from \$50 per acre per year for vacant properties zoned "desert living" to \$600 per acre per year for vacant properties zoned "commercial," "manufacturing," or "business park." The rate for a vacant property zoned "single-family residential" is \$300 per acre per year. The tax rates are automatically adjusted each year by the Consumer Price Index.

In the first year, 65% of the revenue would be spent on public safety, 10% on parks and recreation, 20% on capital improvement projects, and 5% on illegal dumping enforcement and blight elimination. In future years, 50%-80% of the revenue could be spent on public safety, 5%-20% on parks and recreation, 10%-30% on capital improvement projects, and 2%-15% on illegal dumping enforcement and blight elimination. These percentages could be modified by the City Council.

Exemptions exist for low income property owners including seniors, owners with disabilities, and properties owned by non-profit organizations. Owners who demonstrate special circumstances that prevent the use of property are exempt. Property in the process of being developed, and vacant property adjacent to land that is being used and is owned by the same owner, is exempt.

The tax will be collected by the County along with the property taxes, with collection starting in the 2024-25 tax year.

The tax is based on the use of property for the calendar year immediately preceding the tax year in which the tax is collected. For example, the tax collected in the 2024-25 tax year would be based on the use of property in the 2023 calendar year.

The measure creates a five-member oversight commission composed of Adelanto residents tasked with preparing an annual report on the implementation of the tax along with recommendations on how the revenues should be spent.

The tax is estimated to raise \$6.2 million per year, beginning in the 2024-25 fiscal year.

The measure must be approved by at least 2/3 of votes cast at the March 5, 2024 election.

The tax expires 20 years after it is first levied.

The measure was placed on the ballot by the City Council.

The above statement is an impartial analysis of Measure __. If you desire a copy of the measure, please call the City Clerk's office at **760-246-2300 x11123** and a copy will be mailed at no cost to you.

Todd Litfin, City Attorney