

MEASURE B**EXETER PUBLIC CEMETERY DISTRICT****IMPARTIAL ANALYSIS**

BY JENNIFER M. FLORES, TULARE COUNTY COUNSEL

s/ Matthew C. Pierce, Deputy County Counsel

The governing board of the Exeter Public Cemetery District has placed this special tax measure on the ballot.

If this measure is approved, the District will levy a qualified special tax, pursuant to Health and Safety Code section 9081 and section 4 of Article XIII A of the California Constitution, in the amount of thirty-five dollars (\$35.00) per parcel, on all nonexempt parcels of real property within the District's boundaries, beginning on July 1, 2023. This amount will increase by 2.5% annually on July 1, 2023 and continue to increase by 2.5% every year thereafter. The stated purposes of the special tax are to pay for maintenance and upkeep of the District's three cemetery properties, improve safety and accessibility, replace worn-out equipment, upgrade facilities, drill a new water well, and improve services for local families.

If this measure is approved, the District must satisfy the accountability and reporting requirements of sections 50075.1 and 50075.3 of the Government Code. The proceeds from the special tax will be placed in a separate account, and may only be applied to the specific purposes set out in the full text of the ballot measure. The tax will continue until it is terminated by the voters of the District or the District governing board.

This measure makes no change to existing law. The electors entitled to vote on this measure are the registered voters within the boundaries of the District. If the measure is not approved by at least two-thirds of the voters casting votes on the measure, the measure will fail, and the qualified special tax will not be levied.

A "yes" vote on this measure means that the taxes on each non-exempt parcel in the District will go up by \$35 in 2023, and then by an additional 2.5% every year thereafter, in order to fund the stated purposes of the tax.

A "no" vote on this measure means that the taxes on each non-exempt parcel in the District will not be affected by this measure, and the stated purposes will not receive funding.