

THREE RIVERS MEMORIAL DISTRICT

(required to pass: 2/3 of votes cast)

Measure Z - November 2, 2004 General Election

Measure C - June 7, 2005 Special Election

ARGUMENT IN FAVOR OF MEASURE

BALLOT TEXT

IMPARTIAL ANALYSIS BY COUNTY COUNSEL

BALLOT TEXT

THREE RIVERS MEMORIAL DISTRICT SPECIAL TAX TO PROVIDE FOR ONGOING AND ADDITIONAL OPERATIONS AND PROJECTS, INCLUDING THE REPAIR AND RENOVATION OF THE THREE RIVERS MEMORIAL BUILDING, AS ALLOWED BY LAW Shall the Three Rivers Memorial District be authorized to levy a special tax, on an annual basis, upon all persons owning assessable parcels of land within the Three Rivers Memorial District, at the rate of \$26.00 per parcel?

**IMPARTIAL ANALYSIS BY COUNTY COUNSEL
MEASURE Z**

Military and Veterans Code Section 1192.5 authorizes a memorial districts to impose special taxes in accordance with "Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code." Section 4 of Article XIII A of the California Constitution and Government Code Section 50075 through Section 50077 authorize a special district to impose a special tax only upon a two-thirds vote of qualified electors.

Proposed is a special annual tax of twenty-six dollars (\$26) per parcel within the boundaries of

the Three Rivers Memorial District on the secured tax roll. If two-thirds of the qualified electors voting in an election held within the boundaries of the District vote in favor of the measure, the District will be authorized to impose this special tax for the specified purposes of providing for ongoing and additional operations and projects of the District, including the operation, maintenance, repair and renovation of the Three Rivers Memorial Building.

If approved, there are approximately 2,212 total parcels within the District which would be subject to an annual tax of \$26 per parcel. The proposed tax would be "applied uniformly to all taxpayers or all real property within the district" as allowed by Military and Veterans Code Section 1192.5. The proposed tax would raise \$57,512. Of this amount, \$3 per parcel (\$6,636) would be returned to Tulare County for collection of the special tax. The net revenue the proposed special tax would generate for the District would be \$50,876 per year.

There is no proposed ending date for the tax. However, Military and Veteran's Code Section 1192(a) limits a special tax to an amount that is sufficient to pay the estimated expenses of operating and maintaining the memorial district for the next year and the estimated capital outlay of the district for the next two years. The District is also subject to constitutional spending limits set forth in Article XIII B of the California Constitution.

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 votes cast on the measure, the measure will fail and the special tax will not be imposed.

KATHLEEN BALES-LANGE

Tulare County Counsel

By: Judy Chapman

Deputy County Counsel

ARGUMENT IN FAVOR OF MEASURE Z

For 50 years, the Three Rivers Veterans Memorial Building has housed activities of the VFW, Senior League, Lions Club, Womans Club, Jazz Club, the blood bank, elections, fire emergencies, park training, and hundreds of private parties, an important service to the community.

The building is owned by the residents of the District and governed by a local unpaid, elected Board, with two part-time employees. Funding comes from rental fees and property taxes. Fees are competitive and affordable. Earlier, an ample property tax was set by the Board of Supervisors. Prop. 13 reduced our tax revenue by 50 %, the ERAF program reduced the remainder about 50 % and this year, the proposed state budget will reduce our tax revenue by another 25 %.

Recently, two heater/AC units and the entire interior water system had to be replaced, costing nearly \$20,000. Simultaneously, we had a great premium increase for fire/liability insurance. Our entire balance (received and held by the County) was reduced to about \$15,000. Had a major problem occurred then, closing the facility would have been considered. In response, we raised rates, postponed some repairs and joined a risk management pool for the insurance.

A projection of our finances for the next fiscal year shows a deficit of \$7,960 with no contingency funds. The aging building needs more upkeep and a number of improvements would be useful. Therefore, the Board voted unanimously to seek this property tax increase. It will cover the deficit, contingencies and improvements. It also gives the Board the power "to cancel or reduce any or all of the special tax at any time if the District receives sufficient funds for the above-mentioned purposes."

This building helps make Three Rivers an extra special place. Let's keep it; vote yes.

s/ William L. Tidwell, President Memorial District Board

s/ David Sherwood, Secretary – Memorial District

s/ Shirley Conway, Director

s/ Robin C. Kauling, Director

s/ Robert Zapoli, Director

NO ARGUMENT AGAINST THIS MEASURE WAS SUBMITTED