CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE B
CITY OF FORT BRAGG

Chapter 3.30 of the Fort Bragg Municipal Code provides for an annual fire equipment acquisition tax to be levied on each parcel of real property in the City. This tax was approved by the City's voters at elections in 1983, 1994, 2004, and 2014. The 2014 ballot measure, which set the rate of the tax at $22.00 per parcel per year, has now expired, so the tax cannot be continued without new voter approval.

Measure B seeks voter approval of an ordinance authorizing the fire equipment acquisition tax for an additional 10 years, beginning in Tax Year 2027-28 and ending in Tax Year 2036-37. The new rate of the tax would be $50.00 per parcel per year. As in the past, the tax would generally be collected on the annual property tax bill prepared by Mendocino County. Proceeds of the tax, net of collection costs retained by the County, could be expended by the City solely for the acquisition of fire equipment for use by the Fort Bragg Fire Department. The City would be prohibited from using the proceeds for any other purpose. The City estimates that the tax will raise approximately $123,900 per year.

To be adopted, this measure requires the approval of at least two-thirds of the voters casting ballots on the measure. The measure was placed on the ballot by the City Council of the City of Fort Bragg. Any extension of the parcel tax beyond Tax Year 2036-37 or any increase of the tax rate above $50.00 per parcel would require further voter-approval at a future election.

A YES vote approves the ordinance continuing the fire equipment acquisition tax for ten years.

A NO vote rejects the ordinance continuing the fire equipment acquisition tax for ten years.

/s Baron Bettenhausen, City Attorney