

**IMPARTIAL ANALYSIS OF BALLOT MEASURE FOR A
PROPOSED SPECIAL TAX UPON PARCELS WITHIN THE
ARBUCKLE-COLLEGE CITY FIRE PROTECTION DISTRICT**

On January 29, 2009, the Arbuckle-College City Fire Protection District ("District") passed Resolution Number 09-01 to place this special tax measure on a ballot to be submitted by mail to the applicable voters as an initiative measure on May 5, 2009. The only voters eligible to vote are all registered voters within the District.

Use of Tax Money:

All proceeds from the special tax will be utilized by the District pursuant to those powers set forth in Chapter 5 of Part 2.7 of Division 12 of the California Health & Safety Code including the following services: fire protection, rescue, emergency medical, hazardous material emergency response, and any other services relating to the protection of lives and property.

Determination of Public Interest and Necessity:

If the special tax is approved, the District will annually have the power to impose the tax if the District Board of Directors determines that the cost of providing fire protection and prevention services in the District will be too great to be paid out of the ordinary revenues and income of the District for such services. If imposed, the District may adjust the maximum annual tax by using the Consumer Price Index (CPI) on July 1, 2009 and every year thereafter.

Amount of Tax:

The maximum annual tax that owners of parcels will be required to pay is \$79.19 per parcel. The total amount to be raised by this special tax of \$212,000.00 results from its application to 2,677 parcels within the District. A property owner will not be required to pay tax upon a parcel if the parcel is exempt by law.

If at least two-thirds (2/3) of the voters vote YES, then the District Resolution 09-01 which implements the above described special tax will become effective May 5, 2009.

A YES vote means that you want the District to receive additional funds through the implementation of the special tax.

A NO vote means that you do not want the District to receive additional funds through the implementation of the special tax.

/s/ William D. Ross,
Counsel for Arbuckle-College City Fire Protection District