

## CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE R

This measure imposes a special parcel tax on *vacant* properties to fund parks and recreation, public safety, blight elimination, capital improvement projects, and related programs.

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

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" would be \$300 per acre per year. The tax rates would be automatically adjusted each year by the Consumer Price Index.

In the first year, 30% of the revenue would be spent on parks and recreation, 10% on blight elimination, 30% on public safety, and 30% on capital improvement projects. In future years, 20%-30% of the revenue could be spent on parks and recreation, 10%-15% on blight elimination, 25%-50% on public safety, and 20%-30% on capital improvement projects. These percentages could be modified by the City Council.

There are exemptions for low income property owners, owners with disabilities, and properties owned by non-profit organizations. Owners who can demonstrate special circumstances that prevent the use or development of their property would also be exempt. Additionally, property that is in the process of being developed, as well as vacant property adjacent to land that is being used and is owned by the same owner would be exempt.

The tax will be collected by the County along with the property taxes, with collection starting in the 2021-22 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 2021-22 tax year would be based on the use of property in the 2020 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 measure increases the City's appropriation limit for four years to ensure that the City can spend the revenues generated from the tax.

The tax is estimated to raise \$6.2 million per year, beginning in 2021-22 fiscal year.

The measure must be approved by at least 2/3 of votes cast at Adelanto's November 3, 2020 General Municipal Election.

The tax expires 20 years after it is first levied.

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

/s/ LLOYD PILCHEN, Adelanto City Attorney

The above statement is an impartial analysis of Measure R. 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.