

IMPARTIAL ANALYSIS OF MEASURE S

Thornton Rural Fire Protection District Board of Directors Resolution No. 24-1

Election on Whether a Special Tax Shall Be Levied within the District to Enable the District to Keep the Fire Station Open, Maintain Emergency Rescue Services, Keep Its Firefighting and Lifesaving Facilities and Equipment Up-To-Date, and Restore Firefighter and Emergency Responder Positions

Prepared by San Joaquin County Counsel

The Board of Directors of the Thornton Rural Fire Protection District (the “District”) proposes Measure S (the “Measure”). Approval of Measure S would authorize the District to levy an annual special tax on each taxable parcel of land within the District. Proceeds from the special tax shall be used by the District for the specific purposes set forth by the District within the full text of the Measure, which include, but are not limited to:

- Maintaining rapid response times for fire protection and 9-1-1 medical services;
- Keeping the fire station open;
- Keeping firefighting and lifesaving equipment and facilities up-to-date; and,
- Maintaining emergency rescue services.

If approved, the special tax to be levied within the District would commence fiscal year 2024-25 and continue until repealed by the voters. The special tax rate to be charged on each parcel of taxable real property within the District varies depending upon the character of the taxable real property, including use and size, as set forth within the full text of the Measure. The special tax would be collected by the San Joaquin County Tax Collector in the same manner as ordinary ad valorem property taxes and would be subject to the same procedure, sale, and lien priority in the case of delinquency.

As required by law, the District must follow certain accountability provisions to oversee the proceeds collected and expended. This includes, but is not limited to, the following: (1) the establishment of an independent citizens’ oversight committee, which shall conduct an annual, independent performance audit; (2) directing the proceeds of the special tax to be deposited into a separate, special restricted fund; and (3) preparing and presenting an annual written report to the District’s Board of Directors showing the amount of funds collected and expended from the proceeds of the special tax and the status of any projects or programs authorized to be funded.

A "Yes" vote on Measure S is a vote in favor of imposing a special tax within the District to enable the District to keep the fire station open; maintain emergency rescue services; keep its firefighting and lifesaving facilities and equipment up-to-date; and restore firefighter and emergency responder positions in order to maintain rapid response times for fire protection and 9-1-1 emergency medical services.

A "No" vote on Measure S is a vote against imposing a special tax within the District.

Measure S passes if two-thirds of the qualified voters voting on the Measure vote “Yes”.