

**IMPARTIAL ANALYSIS  
HIGHLANDS VILLAGE LIGHTING ZONE OF BENEFIT  
MEASURE L**

Measure L (the "Measure"), if approved by two-thirds of the voters voting thereon, would authorize the levy of a special tax at the rate of \$140 per parcel (whether improved or unimproved) per year within the Highlands Village Lighting Zone of Benefit #98507 of County Service Area 9 (the "Zone"). This Measure was placed on the ballot by the Board of Supervisors of the County of El Dorado pursuant to Resolution No. 098-2022, which was passed at an official meeting of the Board of Supervisors on June 28, 2022.

If approved, the special tax authorized by this Measure will be used solely for the purpose of street and highway lighting operation and maintenance within the Zone. The special tax authorized by this Measure would become effective in Fiscal Year 2023/2024 and remain in effect until modified or repealed by the voters. The special tax authorized by this Measure is expected to generate revenue of approximately \$10,920 per year. If the Measure is approved, the special tax would replace an existing annual benefit assessment of \$86 per parcel. If the Measure is not approved, the existing benefit assessment will remain in effect.

State law requires the proceeds from the special tax be applied only to the identified purposes and that an annual report be made indicating the amount of funds collected and expended and the status of any project required or authorized to be funded by the proceeds.

The special tax authorized by this Measure will be listed as a separate item on the county property tax bill for each affected parcel of land and will be collected in the same manner as the general property tax. All laws applicable to the levy, collection, and enforcement of county property taxes, including the provisions for penalties and the procedures for sale of the property in case of delinquency, shall also apply to the special tax.

A "YES" vote is a vote to authorize the levy of the annual special tax in an amount of \$140 per parcel, as provided in the Measure.

A "NO" vote is a vote against the levy of the special tax.

  
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David A. Livingston  
El Dorado County  
County Counsel