

**IMPARTIAL ANALYSIS  
KNOLLS PROPERTY OWNERS COMMUNITY SERVICES DISTRICT  
MEASURE P**

Measure P (the “Measure”), if approved by two-thirds of the voters voting thereon, would increase an existing special tax from \$300 per parcel per year to a maximum of \$600 per parcel per year. This Measure was placed on the ballot by the Board of Directors of the Knolls Property Owners Community Services District (the “District”) by Resolution No. 2021-002a.

The District currently levies a special tax in the amount of \$300 per parcel per year to fund improvements, upgrades, and maintenance of roads within the District. If approved, this Measure would increase the maximum amount of the special tax to \$600 per parcel per year. If the Measure fails, the existing special tax in the amount of \$300 per parcel per year will remain in effect.


If approved, the special tax authorized by this Measure will be used solely for the purpose of maintaining, upgrading, and improving roads within the District. The special tax shall not apply to parcels owned by a federal or state governmental agency or another local agency. The special tax would remain in effect until modified or repealed. Following a public hearing, the rate of the special tax to be levied in a fiscal year may be determined by the Board of Directors of the District, with a minimum rate of \$300 per parcel per year up to a maximum rate of \$600 per parcel per year as adjusted for inflation. The Board of Directors may adjust the maximum rate of the special tax each fiscal year by an amount not to exceed the cost of living as determined by the Consumer Price Index (“CPI”) prepared by the United States Bureau of Labor Statistics or similar indicator of inflation. The increase in the special tax authorized by this Measure is expected to generate additional revenue of \$8,400 per year.

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. In the event of any ambiguity, uncertainty, or conflict regarding the application of the special tax to a particular parcel of land, such ambiguity shall be resolved by formal motion of the Board of Directors of the District.

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

A “yes” vote is a vote to authorize an increase in the annual special tax from \$300 per parcel to a maximum of \$600 per parcel, as provided in the Measure.

A “no” vote is a vote against the increase to the existing special tax.

  
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David A. Livingston  
El Dorado County  
County Counsel

