

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE E

The California Constitution (Article XIII C, section 2) and related California Government Code provisions allow for the imposition of a special tax, a tax levied for one or more identified specific purposes, upon the approval of two-thirds (2/3) or more of registered voters voting on the special tax ballot placed before the voters by a local government agency such as a county.

The Colusa County Board of Supervisors enacted Chapter 18B of the Colusa County Code on January 11, 2011. This county ordinance, conditioned as set forth below, enacts a special tax for the purpose of reimbursing Colusa County for its proposed financial assistance to residents of the Walnut Ranch Subdivision area outside of the City of Colusa. The purpose for the financial assistance is to help the residents pay for the Colusa Local Agency Formation Commission annexation proceedings costs, the proposed annexation annexing the Walnut Ranch Subdivision area to the City of Colusa. The financial assistance of Colusa County is conditioned on the approval of the special tax ballot measure as discussed below to ensure repayment of the assistance to the Colusa County Treasury.

Section 18B-4 of the Chapter 18B ordinance specifically requires that the constitutional two-thirds (2/3) or more voter approval requirement must be satisfied by means of a mailed voter ballot election to be held on April 12, 2011. If approved, property owners in the Walnut Ranch Unincorporated Area as shown on map attached to Ordinance 741, would be subject to an annual real property parcel special tax of \$687.57 for tax years 2011 and 2012. The tax measure would end of its own terms after the two-year collection period.

If less than two-thirds (2/3) of the responding registered voters vote "yes", the special tax will not go into effect and Colusa County will not be providing the financial assistance to residents in the Walnut Ranch Unincorporated as set forth in the Chapter 18B ordinance passed on January 11, 2011.

/s/ Thomas R. Parker,
Colusa County Counsel