



Local Ballot Measure: B

Impartial Analysis of Measure B

Measure B - Gonzales 2026 Special Parcel Tax Measure

Measure B, a City of Gonzales parcel tax measure, seeks voter approval authorizing the City to levy a special tax for fire and emergency medical services on parcels of property in the City, commencing July 1, 2026. The proposed rates are \$349.00 for single-family residential parcels, \$262.00 per residential unit for each multi-family parcel, and between \$148.00 and \$201.00, based on use, plus \$.07 per building square foot, for non-residential parcels. The rates will be subject to an annual increase equal to the inflation index as established each year by the City Council, which has traditionally been the Consumer Price Index for all Urban Consumers- San Francisco-Oakland-Hayward. It is anticipated that at the rates set forth above, the parcel tax will generate \$665,000 per year.

Measure B requires all funds collected to be placed in a special fund dedicated exclusively to fire and emergency medical service use, such as 24-hour staffing, equipment purchases, and training and disaster preparedness, subject to Council approval. In addition to coverage in the annual audit, the City will prepare an Annual Review Report that details the amount of tax revenue collected and expended from the proceeds of the special parcel tax and present the report at a regular City Council meeting for Council and public review by no later than January 31 of each year in which the tax is collected. The new special tax will continue in effect until rescinded by the voters.

A City has the authority to levy special taxes upon approval by two-thirds of the votes cast on a special tax proposal. See Cal. Const. art. XIID, Section 3(2), Cal. Const. art. XIIC, Section 2(d), Cal. Gov. Code Sections 50075-50079, 53970 et seq., and 53722. If two-thirds of the qualified electors voting on Measure B do not vote for approval, Measure B will fail and the City will not be authorized to levy the special parcel tax.

Measure B was placed on the ballot by the City Council's adoption of Resolution No. 2026-04 on February 17, 2026.

A "Yes" vote is a vote in favor of the proposed special parcel tax.

A "No" vote is a vote opposed to the proposed special parcel tax.

The above statement is an impartial analysis of Measure B. If you desire an additional copy of the measure or adopting resolution, please call the Elections Official's office at (831) 796-1499 and a copy will be mailed to you at no cost.

Dated: March 10, 2026

/s/ Michael F. Rodriguez, City Attorney