Measure N

Maintaining Local Hospitals and Emergency Healthcare Services

To maintain local access to emergency medical care, fund hospital operations, maintenance, technology and equipment, expand services, retain qualified doctors and nurses, and achieve a financial position allowing the District to finance legally required seismic upgrades; shall Imperial Valley Healthcare District impose a parcel tax of $111.00 per parcel on the secured property tax roll until repealed, with independent audits and all funds dedicated to hospital services?

Yes ____ No ____

FULL TEXT OF BALLOT MEASURE N

TITLE OF MEASURE

The Board of Directors of Imperial Valley Healthcare District refers to the Measure as the "Maintaining Local Hospitals and Emergency Healthcare Services Measure."

BACKGROUND

Pioneers Memorial Hospital and El Centro Regional Medical Center are the only two hospitals in Imperial County. In 2023, both Pioneers Memorial Hospital and El Centro Regional Medical Center received Distressed Hospital Loans from the State of California, demonstrating the dire financial situation the two hospitals are facing. In 2023, Assembly Bill 918 was signed in to law, creating the Imperial Valley Healthcare District (IVHD or "the District"), a local health care district with a jurisdiction that includes all of Imperial County. By law, IVHD inherited and assumed all assets, rights, and responsibilities of the Heffernan Memorial Healthcare District and the Pioneers Memorial Healthcare District, which were both dissolved. IVHD now owns and operates Pioneers Memorial Hospital and related healthcare clinics and facilities. Effective August 1, 2025, IVHD, El Centro Regional Medical Center, and the City of El Centro approved and executed an Asset Transfer Agreement for the acquisition and transfer of El Centro Regional Medical Center and related hospital real property and improvements, including outpatient centers, to IVHD.

Senate Bill 1070 (2024) legally obligates the IVHD Board of Directors to recommend a permanent funding source mechanism to be presented to voters via ballot measure by no later than the November 2026 election.

PURPOSE OF THE TAX

In March 2026, an independent third-party consultant presented a debt capacity analysis to IVHD, identifying a range of tax revenue needed to support IVHD's healthcare facilities from $7 million to $12.5 million annually, depending on the size of a future seismic improvement project. IVHD's proposed parcel tax of $111.00 per parcel would produce an estimated revenue of roughly $8.9 million annually. These estimates are based on information currently available to the District and depend on numerous variables which are subject to change over time.

If approved by the voters, the proceeds of the special tax shall be used exclusively to (1) maintain local access to advanced, life-saving emergency medical care, (2) fund ongoing hospital operations and maintenance, including the acquisition of up-to-date medical technology and equipment, (3) achieve an expansion of healthcare services, including improved cancer and heart care, and expanded pediatric and children's health services, (4) ensure the hospitals have qualified doctors and nurses, and (5) achieve a financial position that will allow the District to finance seismic upgrades necessary to meet earthquake safety standards required by law.

Without a special tax, IVHD's local hospital(s) risk service reduction, quality decline, or potential closures. In the event of a closure, patients who are not able to receive medical care will have to commute 2.5 hours to cities like San Diego or Riverside.

SPECIAL TAX

By approval of this measure by at least two-thirds of the registered voters voting on the measure, the District will be authorized to impose an annual special parcel tax of One Hundred Eleven Dollars ($111.00) per parcel on all taxable parcels of real property within the District. "Parcel of real property" as used in this measure means any unit of real property in the District that receives a separate tax bill from the Imperial County Treasurer-Tax Collector, without regard to whether the real property constitutes a legally subdivided parcel, in accordance with California law. The records of the Imperial County Assessor as of March 1 of each year preceding the applicable fiscal year shall determine whether or not any particular parcel of real property is taxable or exempt from taxation, except that the Board of Directors may exempt any specific parcel upon request by the taxpayer in such form and procedure as may be determined by the District.

If the special tax is not paid, it will become a lien on the property until it is paid in full, including any penalties and interest. The property owner as of the date the tax is due will be personally responsible for payment.

METHOD OF COLLECTION

The Imperial County Treasurer-Tax Collector shall be responsible for the collection and administration of this special tax on the property tax roll. Beginning with fiscal year 2027–2028, the special tax shall be collected on behalf of IVHD in the same manner, on the same dates, and subject to the same penalties and interest in accordance with established dates as, or with, other charges and taxes fixed and collected by the County of Imperial, and the County may deduct its reasonable costs incurred for such services before remittal of the balance to the District.

DURATION

If approved by the voters, the special tax shall be levied annually, commencing on July 1, 2027, and shall remain in place until repealed.

ACCOUNTABILITY REQUIREMENTS

Like all of the District's finances, every cent received and every cent spent from the proposed special tax is subject to legal requirements for an annual independent audit. All revenue received from this special tax will be dedicated to public hospital services only. By no later than January 1 of each year, the IVHD Chief Financial Officer must file with the Board of Directors a report identifying (i) the amount of funds collected and expended and (ii) the status of any project funded by the special tax, as required by California law. Furthermore, each year the District engages in a public, transparent budgeting process wherein IVHD staff provide detailed reports to the IVHD Board of Directors about the projected revenue for the coming fiscal year, as well as all of the projected spending and capital projects for the coming year. All IVHD Board of Directors meetings are open to the public pursuant to California law and streamed live via an online streaming platform.

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE N

Article XIII C of the California Constitution, Health and Safety Code section 32499.6 ,and Government Code sections 50075-5077.5, and 53720-53730.02, provide that a special tax may be assessed by Imperial Valley Health Care District (the "District") by an affirmative vote of two-thirds (2/3) of the voters within the District for a specified purpose.

The District proposes to levy a special tax, the revenue of which can only be used for the specific purpose of maintaining local access to emergency medical care; funding ongoing hospital operations, maintenance, technology, equipment; expanding services; retaining doctors and nurses; and making necessary health and safety repairs to facilities, including seismic upgrades to Pioneers Memorial Hospital.

If approved by two-thirds (2/3) of the voters of the District, the measure would authorize the District to levy a one hundred eleven dollars ($111.00) special tax on all taxable parcels within the boundaries of the District. The special tax would be levied annually, commencing on July 1, 2027, and would continue until repealed. The Imperial County Treasurer-Tax Collector would be responsible for the collection and administration of the special tax. The special tax would be collected in the same manner, on the same dates, and subject to the same penalties and interest in accordance with established dates, or with, other charges and taxes fixed and collected by the County of Imperial. The special tax, with all penalties and interest, would constitute a lien upon the parcel which is levied until it has been paid and would constitute a personal obligation to the District by the persons who own the parcel on the date the tax is due.

A "yes" vote is a vote to authorize the District to levy a one hundred eleven dollars ($111.00) on all taxable parcels within the District boundaries. A "no" vote is a vote not to authorize the District to levy a special tax.

The above statement is an impartial analysis of Measure N. If you desire a complete copy of the measure, please call the Election Official's Office at (442) 265-1060 and a copy will be mailed at no cost to you.

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