

## COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE G

### ANALYSIS BY THE ALAMEDA COUNTY COUNSEL OF A LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT QUALIFIED SPECIAL PARCEL TAX MEASURE

Measure G, a Livermore Valley Joint Unified School District ("District") qualified special parcel tax measure, seeks voter approval to authorize the District to levy a seven-year special parcel tax in the amount of \$138.00 per year on each parcel of taxable real property beginning July 1, 2015, to fund the programs set forth in the measure. The District's voters previously authorized a special parcel tax assessment at the same rate on November 3, 2008, which expires on June 30, 2015.

A school district has the authority to levy special taxes upon approval by two-thirds of the votes cast on the special tax proposal. (See Cal. Const. Art. XIII A, § 4; Art. XIII C, §2; Cal. Gov't Code §§ 50075-50077, 50079, & 53722, *et seq.*)

If two-thirds of the qualified electors voting on this measure vote for approval, the special tax revenue will be used for the specific purposes set forth in the full text of the measure printed in this sample ballot. Those purposes include, but are not limited to: providing advanced courses in math, science, and engineering; attracting and retaining teachers; and providing elementary school science and technology specialists. The measure further provides that the Board of Education shall create an account to deposit the proceeds from the special tax and that the proceeds shall be expended only for the purposes specified in the measure. The Board of Education shall also establish a citizens' oversight committee to ensure that the special tax proceeds are spent for their authorized purposes.

If the measure passes, a qualified special parcel tax will be imposed in the amount of \$138 per year on each parcel of taxable real property beginning July 1, 2015. The tax will be collected by the Alameda County and Contra Costa County Treasurer-Tax Collectors at the same time and in the same manner as *ad valorem* property taxes are collected. Any parcel owned and occupied by a person 65 years of age or older shall be exempt from the special tax upon proper application to the District. Senior citizens with a current valid exemption for the District's current parcel tax shall not be required to reapply for an exemption from the tax.

If two-thirds of the qualified electors voting on this measure do not vote for approval, the measure will fail, and the District will not be authorized to levy the special tax for a term of seven years beginning July 1, 2015.

This measure is placed on the ballot by the governing board of the District.

DONNA R. ZIEGLER  
County Counsel

The above statement is an impartial analysis of Measure G, which measure is printed in full in this sample ballot pamphlet. If you desire an additional copy of the measure, please call the Elections Official's office at (510) 272-6933, and a copy will be mailed at no cost to you. You may also access the full text of the measure on the Alameda County website at the following address: [www.acgov.org/rov](http://www.acgov.org/rov)

**EXHIBIT A-II**

**FULL TEXT OF THE MEASURE**

**BEGINNING OF FULL TEXT OF MEASURE----->>>>>**

LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT  
2014 PARCEL TAX MEASURE

This Proposition may be known and referred to as “Measure \_\_\_\_”. *[designation to be assigned by County Registrars of Voters]*

FINDINGS

The Livermore Valley Joint Unified School District (the “District”) has been able to offer its students an outstanding educational opportunity for many years.

Measure M, which was approved by voters in 2008, expires in 2015, and the programs supported by Measure M will be at risk unless the District secures additional funding.

Although the State Budget for 2013-14 and the proposed state budget for 2014-15 propose to restore a portion of the funding for California schools that was cut or deferred during the fiscal crisis, the new formula being used to distribute money to California schools will not provide enough funding to offset the loss of revenue caused by Measure M’s expiration.

Extending Measure M will help the District provide advanced courses in math, science, and engineering; help keep schools well-maintained, attract and retain highly qualified teachers; provide elementary school science and technology specialists; and keep classroom technology and instructional materials up-to-date.

By extending the District’s current Measure M, local voters can ensure that our schools will continue to receive a stable, reliable, local source of funding.

TERMS

Terms and Purposes. Upon approval of two-thirds of those voting on this Proposition, the District shall be authorized to levy a qualified special tax annually for seven years on each parcel of taxable real property in the District commencing July 1, 2015. The amount of the tax shall be \$138 per parcel per year.

The tax shall renew and extend the existing Measure M tax approved by the voters of the District on November 3, 2008, which expires by its own terms on June 30, 2015.

Proceeds of the tax shall be authorized to be used to provide financial support to public school programs within the district (including the two charter schools run by the Tri-Valley Learning Corporation in Livermore, California: Livermore Valley Charter School and Livermore Valley Charter Prep High School), as follows:

1. Provide advanced courses in math, science, and engineering;

2. Keep schools well-maintained;
3. Attract and retain highly qualified teachers;
4. Provide elementary school science and technology specialists;
5. Keep classroom technology and instructional materials up-to-date; and
6. To the extent funds are available, to maintain academic programs, including the purchase of instructional equipment, materials and supplies.

#### SENIOR CITIZEN EXEMPTION

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the tax upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the District's Board of Education or otherwise as required by law or by the Contra Costa County and Alameda County Tax Collectors. Senior citizens with a current valid exemption from District's current parcel tax, also known as "Measure M," shall not be required to reapply for an exemption from the tax.

#### ACCOUNTABILITY PROVISIONS

Independent Citizens' Oversight Committee. The Board of Education shall establish an independent Citizens' Oversight Committee (which may be the existing Measure M oversight committee) to ensure that proceeds of the tax are spent wisely and only for the purposes named in this Proposition. The Board of Education shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee's formation and operation.

Annual Report. Upon the levy and collection of the tax, the Board of Education shall cause an account to be established for the deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as any proceeds remain unexpended, the Superintendent or Assistant Superintendent, Administrative Services of the District shall cause a report to be filed with the Board of Education no later than December 31 of each year, commencing December 31, 2015, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Education.

Specific Purposes. All of the purposes named in this Proposition shall constitute the specific purposes of the tax, and proceeds of the tax shall be applied only for such purposes.

#### LEVY AND COLLECTION

The tax shall be collected by the Contra Costa County and Alameda County Treasurer-Tax Collectors at the same time and in the same manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Treasurer-Tax Collectors. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

"Parcel of taxable real property" shall be defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the Contra Costa County and/or Alameda County Treasurer-Tax Collectors' Offices. All property that is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the tax in such year. In addition, parcels may be exempt from the education parcel tax as described above under "SENIOR CITIZEN EXEMPTION."

The District shall annually provide a list of parcels to the Contra Costa County and Alameda County tax collection officials that the District has approved for a Senior Citizen Exemption. The Contra Costa County and Alameda County Assessors' determinations of exemption or relief for any reason of any parcel from taxation, other than through the Senior Citizen Exemption, shall be final and binding for the purposes of the tax. Taxpayers wishing to challenge a determination by either County Assessor must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of the tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

SEVERABILITY

The Board of Education hereby declares, and the voters by approving this Proposition concur, that every section, paragraph, sentence and clause of this Proposition has independent value, and the Board of Education and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this Proposition by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.

<<<<<-----END OF FULL TEXT OF MEASURE.

**ARGUMENT IN FAVOR OF MEASURE G**  
**LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT**  
**ELECTION DAY: JUNE 3, 2014**

Livermore schools are among the best public schools in California. Exceptional teachers, challenging programs and support from parents and the community all contribute to high student achievement.

For over a decade, Livermore children have benefited from the stable local funding provided by our modest school parcel tax. This funding is locally controlled and makes our schools less dependent on State funding.

This funding is due to expire and must be approved by voters. Livermore voters first established it in 2004 and reauthorized it in 2008. Measure G does not increase the existing rate of \$11.50 per month. Passage of Measure G merely reauthorizes the current parcel tax that is set to expire, at the same rate. Seniors may apply for an exemption.

Measure G provides nearly \$4 million in annual funding for Livermore schools – 4% of the school district's budget. This is equivalent to 54 full-time teachers. If Measure G fails, every classroom in Livermore will be impacted. Teachers will be laid off, class sizes will increase, and many instructional programs will be eliminated.

Measure G does not expand the educational program, but continues stable local funding to continue providing advanced programs in math, science, engineering, technology and the arts.

Measure G will keep class sizes manageable; preserve specialists in elementary school science and technology; and keep instructional materials up-to-date.

Every penny from Measure G will stay in Livermore to benefit our schools and cannot be taken away by the State. Measure G is essential to continue to attract and retain highly qualified teachers and to keep our schools well maintained.

Good schools help protect Livermore property values. Whether you have children in the schools or not, Measure G is a sound investment in our community.

Please help us preserve quality schools in Livermore. Please vote YES on Measure G.

Steve Sweeney, Former Livermore Police Chief

Jennifer Thaete, Chair, Chamber of Commerce, Local Livermore Attorney

John Shirley, Former Mayor and Longtime Livermore Resident

Shelly Fields, Teacher, Livermore Education Association (LEA) President

Rich Zollinger, Parent, Community Leader, Co-chair of Livermore Community Service Council

## **Direct Argument Signers**

### **For Measure G**

#### **Argument in Favor**

- 1. Steve Sweeney**  
Former Livermore Police Chief
- 2. Jennifer Thaete**  
Chair, Chamber of Commerce, Local Livermore Attorney
- 3. John Shirley**  
Former Mayor and Longtime Livermore Resident
- 4. Shelly Fields**  
Teacher, Livermore Education Association (LEA) President
- 5. Rich Zollinger**  
Parent, Community Leader, Co-chair of Livermore Community Service Council

#### **Argument Against**

No Argument Against was Submitted