
MEASURE A

PROPOSAL TO RENEW A SPECIAL PARCEL TAX FOR THE TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT

To reduce the impact of budget cuts and ensure all students receive a high quality education by preventing reductions in science, music, art, technology, physical education, college preparation, honors/advanced placement classes and vocational education, retaining librarians, counselors and nurses, and maintaining funding for school equipment and supplies, shall Tahoe Truckee Unified School District renew its expiring parcel tax for 7 years, at 135 dollars per year, with senior exemptions, citizens oversight, and annual audits?

YES _____

NO _____

IMPARTIAL ANALYSIS BY PLACER COUNTY COUNSEL

The Tahoe Truckee Unified School District proposes to levy a parcel tax of \$135.00 (one hundred thirty-five dollars) per year on each parcel located within the boundaries of the District. This special tax would begin on July 1, 2012 and continue for seven years. This special tax would renew a parcel tax that was first approved by voters in 1988 with an adjustment made since that date to keep pace with costs – the current parcel tax is due to expire on June 30, 2012.

The district proposes to use the funds raised by this parcel tax to pay for various programs as described in the ballot measure, as the district has determined that the State funding alone does not provide sufficient revenues to provide quality education for children in the district. A Senior Citizen's Exemption from the tax will be available to taxpayers 65 years old and older, as well as an exemption for taxpayers receiving Supplemental Security Income for a disability, regardless of age.

The proposed special tax, which would be imposed upon the passage of this measure, would be an annual tax upon parcels of property commencing with the 2012-2013 tax year and continuing for seven years. The special tax would continue to be collected in the same manner as ad valorem taxes are collected by the county.

Measure A must receive approval by two-thirds (2/3) of the votes cast by the voters voting upon the

measure to be considered approved by the voters. The complete terms of this measure can be reviewed in Tahoe Truckee Unified School District Resolution # 9-2010/11.

A "YES" vote on Measure A means that each taxable parcel located within the boundaries of the Tahoe Truckee Unified School District will be taxed at a rate of \$135.00 per year for a 7-year period beginning on July 1, 2012, except as to parcel owners qualifying for the senior citizen's exemption and/or those receiving Supplemental Security Income for a disability, regardless of age.

A "NO" vote on Measure A means that this proposed parcel tax will not be levied, and the parcel tax currently in effect will expire on June 30, 2012.

This analysis is submitted by the Office of the County Counsel of Placer County pursuant to the requirements of Section 9500 of the Elections Code of the State of California.

Anthony J. La Bouff
County Counsel

By: Brian R. Wirtz
Deputy County Counsel

ARGUMENT IN FAVOR OF MEASURE A

Join Us - Continue Measure A for our Tahoe Truckee Schools!

Since 1989, the Tahoe Truckee community has championed and supported Measure A, enabling our local schools to offer comprehensive, rigorous educational programs in spite of woefully inadequate funding from state and federal sources.

2011's Measure A simply continues the existing measure established in 1989. Measure A is adjusted to keep pace with costs, so that children at all grade levels continue to receive the same level of educational programming and support services that they need.

Continuing Measure A is essential to ensuring that our students improve academic skills and receive a well-rounded, high quality education.

In today's tough recession and job market, our schools must prepare students to compete in the technologically advanced, highly competitive 21st century economy.

- **YES on A** continues funding for science and computer labs, school libraries and classroom instruction - keeping pace with newer technology and equipping students with the skills they need to succeed.
- **YES on A** maintains vital educational programs underfunded by the State, such as music, PE, technology, instructional materials, classroom equipment & supplies, science education, honors

and advanced placement classes, college and job preparation.

- **YES on A** renews our commitment of LOCAL support for LOCAL schools - by law, funds cannot be taken by Sacramento.

Measure A maintains and protects strong fiscal accountability guarantees, including the Independent Citizens' Review Committee of parents, business leaders and educators who independently oversee distribution of Measure A funds to **ensure compliance with what is promised to voters. NO funds are used for administrator salaries, pensions or items not included in the full text of Measure A.**

Exemptions are available for ALL seniors 65+ and qualified disabled residents.

Remember to vote March 8! Visit www.measurea2011.org to donate, volunteer, or for more information.

Linda Brown, Excellence In Education Foundation
Founding Member, Retired High School Teacher
Pamela Hobday, Tahoe Forest Health System Board Member, Lake Tahoe Music Festival Board Member
Lil Schaller, Treas, Tahoe Sierra Bd of Realtors
Bkr/Mgr, Dickson Realty/Dir-Excell in Educ.
David Ferrari, Sierra College Trustee, Family Business Owner
Robert J. McClintock, CPA, Scoutmaster

**NO REBUTTAL TO ARGUMENT IN FAVOR
OF MEASURE A WAS SUBMITTED**

ARGUMENT AGAINST MEASURE A

No one disputes the real declines in school funding for legitimate student needs, yet TTUSD's proposal, Measure A, is fundamentally flawed on several fronts. It is an inadequate solution and should be rejected until it is revised to consider the balanced interests of the only two constituencies which matter here: our students and taxpayers.

Voters, please consider this: This is a special parcel tax assessed on your homes and other real estate, the values of which have declined materially since Measure A's predecessor was approved in 2005. Against that economic trend, Measure A's proponents instead present a 38% tax increase beginning in 2012, this on the heels of the previous measure's 22% increase in 2005. No other proposed real estate tax, fee, or special assessment has asked voters for such a capricious and unexplained increase in a declining real estate market.

Measure A will last for seven years and takes on a life of its own. It provides for no downward parcel tax revision should state funding or local property tax revenues strongly recover over that long seven-year period.

A Citizens Review Committee is again empowered by Measure A to monitor spending, an admirable oversight function baked into the measure. However, other than project status information, this committee and the school district have no duty to publicly and objectively report on how effectively Measure A funds are being used, the successes and performance and accountable outcomes which voters and taxpayers expect when voluntarily investing their tax dollars.

It's the right concept, but wrong as currently written. Vote NO on Measure A.

Don Spano, Certified Public Accountant

REBUTTAL TO ARGUMENT AGAINST MEASURE A

Thanks to Measure A and our community's 20-year commitment to education, over 2/3's of our graduating seniors are college bound.

Continuing Measure A is essential to ensuring that our students improve academic skills and receive a well-rounded, high quality education.

Measure A was placed on the March 2011 ballot only after extensive consultation with the community and school stakeholders. Consensus was reached that 2005's Measure A should be slightly adjusted to keep pace with costs (An increase of just \$3 a month) so that children at all grade levels continue to receive the same level of educational programs and support services that they need.

IMPORTANT REMINDER: MEASURE A PAYMENTS ARE TAX-DEDUCTIBLE – SENIORS 65+ AND DISABLED RESIDENTS ARE EXEMPT

Since its inception in 1989, Measure A has funded programs consistently under-funded by the state. Sacramento continues to cut funding for education at an

unprecedented rate, threatening the quality of education in our schools.

Without Measure A, our District would lose another \$4 million annually and need to make significant cuts in non-core classes such as science labs, music, honors and advanced placement classes that do not receive adequate funding from the State.

Measure A spending reports are published, by school-site, each and every year so that parents and the community can clearly see where the funds are going.

Measure A is endorsed by local business leaders and realtors because they understand that excellent schools keep local property values strong.

Please join us in VOTING YES on Measure A.

Johanna Monforte, Chairperson Measure A CRC
Peter A. Bansen, Co-Chairperson Arts For The Schools
Tamara McKinney, Realtor, 38 year resident
Roger Kahn, 50 yr. resident/local business owner
Jim Porter, Local Attorney

RESOLUTION # 9-2010/11

RESOLUTION OF THE BOARD OF EDUCATION OF THE TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT PROPOSING A MEASURE TO RENEW A PARCEL TAX AND ORDERING AN ELECTION, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER AND REQUESTING CONSOLIDATION WITH ANY OTHER ELECTION CONDUCTED ON THE SAME DATE

COUNTIES OF EL DORADO, NEVADA AND PLACER

WHEREAS, the California State Legislature has not provided adequate and necessary funding for the continued operation of certain programs and services of the schools of Tahoe Truckee Unified School District ("District"), including District high schools, middle schools and elementary schools and District-authorized charter schools; and

WHEREAS, California ranks near the bottom nationally in per-pupil funding and does not provide sufficient revenues to maintain quality education within the District; and

WHEREAS, reliance on State funding alone will result in the loss of critical education programs in the District; and

WHEREAS, the national and State economic crises have severely impacted our local schools; and

WHEREAS, due to declining revenues the District now faces a loss of at least \$2.8 million in funding for our local schools in the current year; and

WHEREAS, it is vitally important that the District be able to maintain funding for instructional materials and classroom equipment and supplies so that all students receive a well-rounded, high quality education; and

WHEREAS, Measure A – which currently funds programs that are under-funded by the State and helps ensure that students are provided with a well-rounded, high quality education including music, art, technology, physical education, science education, honors and advanced placement classes, and college and job preparation – is set to expire in 2012 unless renewed by voters; and

WHEREAS, the Measure A special tax currently being levied should be adjusted and continued in order to maintain enhanced educational opportunities for the students of the District; and

WHEREAS, renewing Measure A simply continues an existing measure first approved by voters in 1988, with an adjustment to keep pace with costs, so that children continue to receive the same level of

educational programming and support services they need; and

WHEREAS, a thorough and developed public education program delivers many long-lasting benefits and advantages to all of the residents of our community; and

WHEREAS, the Board of Education ("Board") of the District is authorized to order special tax elections, after notice and hearing, pursuant to Government Code Section 50075 et seq.; and

WHEREAS, this Resolution was presented at a duly-noticed Board Meeting pursuant to Education Code Section 35144 and Government Code Section 54956 with notice having been given and with opportunity for public comment having been provided; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and Government Code Sections 50075 et seq. authorize the District, upon approval by two-thirds of the voters voting on the measure, to levy qualified special taxes on property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

WHEREAS, the Board and the Measure A Citizens Review Committee have concluded that the present revenues of the District are inadequate to meet the expenses of:

Academic Programs

The continued enhancement of elementary, middle and high school academic programs, such as enrichment classes, college preparatory courses, science education, and academic electives, by providing qualified teachers and acquiring necessary instructional supplies and equipment.

Career Technical Education

The continued enhancement of high school career technical education curricula by updating equipment, developing new programs, and maintaining current programs and classes that address local vocational needs and prepare students for living wage careers.

Classroom Equipment and Supplies

The continued provision of instructional supplies, books, and equipment.

Technology Equipment and Curriculum

The continued support for computer and technology equipment purchases, staffing, maintenance, training, and curriculum development to enhance the capacity of students to fully utilize technology in their educational and professional pursuits.

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Physical Education

The continued support of elementary school physical education programs and the acquisition of necessary physical education equipment and supplies at all school sites.

Visual and Performing Arts

Support for the elementary, middle and high school visual and performing arts programs including music, drama, and art, with teachers, equipment, and supplies.

Libraries

The continued staffing of all comprehensive high schools with certificated librarians, support for library services at elementary and middle schools, and the continued acquisition of library books and equipment for all school sites.

Counseling and Nursing Services

Support for counseling and nursing services and curriculum that encourage student well being and social/emotional development.

Maintenance and Safety

Funding for replacement of school buses which no longer meet State standards and the maintenance of playgrounds and fields to ensure student safety.

WHEREAS, in the judgment of the Board, following notice and public hearing, it is advisable to seek to provide funding for all or some of these special purposes by means of a uniform flat rate parcel tax which includes an exemption from the tax for taxpayers 65 years of age or older and for taxpayers receiving Supplemental Security Income for a disability, regardless of age, upon application, as permitted by Government Code Section 50079 (b); and

WHEREAS, in the judgment of the Board, it is advisable to order the El Dorado, Nevada, and Placer County Superintendents of Schools to post notice of the election as required by law and the El Dorado, Nevada, and Placer County Registrars of Voters to call and conduct an election on the question set forth in Exhibit A hereto and incorporated herein of whether the District shall levy a special tax within the District for a period of seven years, for the purpose of raising additional revenue for specific purposes for the District; and

WHEREAS, pursuant to Education Code Section 5342 and Elections Code Sections 10400, 10402 and 10403, such election may be completely or partially consolidated with any other election held on the same day and in the same territory or in territory that is in part the same.

NOW, THEREFORE, the Board of Education of the Tahoe Truckee Unified School District does hereby resolve, determine and order as follows:

1. That the foregoing recitals are true and correct.
2. The authority for the specifications of the election order is contained in Education Code Section 5322. Section 5322 requires that 88 days prior to the date set for the election, the Board by resolution deliver to the Placer County Superintendent of Schools and the officer conducting the election a resolution specifying the date and purpose of the election, the authority for ordering the election, the authority for the specifications of the election order, and the signature of the officer of the Board authorized by law to make the designations.
3. The date of the election shall be March 8, 2011.
4. The purpose of the election shall be for the voters in the District to vote on a measure ("Measure") which will be presented to the voters in substantially the form attached hereto as Exhibit A, containing the question of whether the District shall impose a special tax for the educational purposes stated therein for a period of seven (7) years. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as Exhibit B.
5. The election shall also provide for an exemption from the tax for parcel owners age 65 or older who choose to apply for the exemption, to be known as the "Senior Citizens Exemption."
6. The election shall also provide for an exemption from the tax upon application for parcel owners who are receiving Supplemental Security Income ("SSI") for a disability, regardless of age, to be known as the "SSI Exemption."
7. The authority for ordering the election is contained in Government Code Sections 50079 and 50077.
8. Pursuant to Education Code Section 5320 et seq, this Resolution shall constitute the authority for the order of election and the specifications of election order to the El Dorado, Nevada, and Placer County Superintendents of Schools and the officers conducting the election.

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9. The Secretary of the Board is hereby directed to send two certified copies of this Resolution to each of the following: El Dorado, Nevada, and Placer County Superintendents of Schools and the El Dorado, Nevada, and Placer County Clerks and/or Registrars of Voters so that this Resolution is received by them on or before December 8, 2010.
10. The County Superintendents of Schools are hereby requested to deliver the order of election by delivery of this Resolution and a formal Notice of the Election to the appropriate officials in their respective counties in charge of conducting elections no later than December 8, 2010.
11. The County Superintendents of Schools are hereby requested to prepare and execute a formal Notice of Parcel Tax Election and Consolidation ("Notice") and to call the election by causing the Notice to be posted in accordance with Section 5362 of the Education Code no later than December 8, 2010, or otherwise cause the Notice to be published as permitted by law. A proposed form of Notice is included with this Resolution as Exhibit C.
12. The special tax shall be a parcel tax levied at the rate of one-hundred-thirty-five dollars (\$135.00) per year for a term of seven (7) years on each assessor's parcel within the District, as shown on the then current local assessment rolls prepared by the El Dorado, Nevada, and Placer County Assessors. Any such parcels which are contiguous, located in different counties, used solely for owner-occupied single family residential purposes, and held under identical ownership, shall, upon approval of an application by the owner of such parcels, be treated as a single parcel for purposes of this special tax. The special tax shall be collected and enforced in the same manner and subject to the same penalties prescribed by law for the collection of other taxes fixed and collected on the same local assessment rolls. By agreement with the appropriate counties, the special tax shall be collected by the counties on behalf of the District. Any tax levied shall become a lien upon the property against which taxes are assessed and collectible as herein provided. With respect to all general property tax matters within their respective jurisdictions, the County Tax Collectors shall make all final determinations of tax exemption or relief for any reason, and those decisions shall be final and binding. With respect to matters specific to the

levy of the special tax, including the Senior Citizens Exemption and the SSI Exemption, the District's administrative review shall be final and binding.

13. The Board shall provide for a Citizens Review Committee comprised of parents and representatives of the community at large to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the Committee's formation and operation.
14. The revenue derived from the special tax, less implementation costs agreed to by the Citizens Review Committee, shall be expended solely for the specific purposes identified in the Full Ballot Text. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District. No later than January 1 of each year while the tax is in effect, pursuant to Government Code Section 50075.3 the District shall prepare and file with the Board a report/audit detailing the amount of funds collected and expended and the status of any project authorized to be funded by the Measure.
15. For a parcel owner age 65 or older to be entitled to a Senior Citizens Exemption from the special tax, the parcel owner, as such owner is shown on the latest current assessment roll, shall submit proof of entitlement to an exemption from the special tax, in a manner satisfactory to the District, proving such parcel is owned individually or in common with others. Partnerships, corporations, trusts, and other entities shall not be entitled to an exemption. The Board, in consultation with the county assessors, may adopt, after public hearing, further rules and regulations governing the exemption.
16. For a parcel owner who is receiving Supplemental Security Income for a disability, regardless of age, to be entitled to the SSI Exemption from the special tax, the parcel owner, as such owner is shown on the latest current assessment roll, shall submit proof of entitlement to an exemption from the special tax, in a manner satisfactory to the District, proving such parcel is owned individually or in common with others. Partnerships, corporations, trusts, and other entities shall not be entitled to an exemption. The Board, in consultation with the county assessors, may adopt, after public hearing, further rules and regulations governing the exemption.

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17. Pursuant to Section 4 of Article XIII A and Section 4 of Article XIII B of the California Constitution and Government Code Section 50077, the special tax shall become effective only upon the approval of two-thirds of the votes cast by the voters voting on the Measure.
18. The County Superintendents of Schools of the Counties of El Dorado, Nevada, and Placer and the County Clerks and/or Registrars of Voters of El Dorado, Nevada, and Placer Counties are hereby requested to take all necessary steps to call and hold the election in their respective counties in accordance with the law and these specifications:
- a. Voter Pamphlet. The County Clerk-Recorder(s) are hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as Exhibit B in the voter information pamphlet to be distributed to voters pursuant to Section 13307 of the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the County Clerk-Recorder(s) are hereby requested to print, immediately below the impartial analysis of the Measure, in no less than 10-point boldface type, a legend substantially as follows:

The above statement is an impartial analysis of Measure A. If you desire a copy of the Measure, please call your County Clerk-Recorder and a copy will be mailed to you at no cost.
 - b. Consolidation. The County Clerk-Recorder(s) and the County Board(s) are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on March 8, 2011, within the respective territories of the District.
 - c. Canvass of Results. The County Board(s) are authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.
19. The District is situated within El Dorado, Placer, and Nevada Counties. Pursuant to Education Code Section 5305 and for the purposes of this election, Placer County is the county, which, by mutual agreement, shall perform the specific duties of conducting the election. The Clerk of Placer County is hereby authorized to provide,

at District expense, all necessary election services, in accordance with the specifications herein, that shall include, but not be limited to:

- Requesting impartial analysis by Placer County counsel subject to approval of El Dorado and Nevada County Counsels
- Setting the last day to file arguments
- Preparing ballot layout and election materials
- Printing and mailing sample ballots and other election materials
- Printing official ballots
- Providing precinct supplies
- Appointing and training election officers
- Obtaining and renting polling places
- Mailing appointment notices for polling places and/or precinct boards
- Processing absentee ballots
- Providing voter count by precinct
- Canvassing the results of the election

Whenever possible, the District's schools shall be used as polling places.

20. The Board of Supervisors of Placer County is hereby requested to authorize the Clerk of Placer County to be responsible for conducting this election; the Boards of Supervisors of El Dorado and Nevada Counties are hereby requested to authorize the clerk or registrar of voters of their counties to cooperate with the Clerk of Placer County in conducting this election. The Boards of Supervisors of El Dorado, Placer and Nevada Counties are also requested to authorize consolidation of this election with any other applicable election conducted on the same day as this election.
21. It is not intended that the collection of the special tax provided for herein shall decrease the funds available from other sources to the District for any period from the effective date hereof. The Board shall provide each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for its authorized purposes.
22. The President of this Board, or any member or members of this Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the Registrar of Voters a ballot argument in favor of the Measure contained herein, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of the Board as a sponsor of the Measure.

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23. The District Superintendent, President of the Board, or their designees are hereby authorized to execute any other documents and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in Exhibits A and B hereto to comply with requirements of law and election officials or which are, in the judgment of the Superintendent, in the best interests of the District.
24. If any part of this Resolution is for any reason held to be invalid, such decision shall not affect the validity of the remaining parts of this Resolution.
25. This Resolution shall take effect from and after its adoption.

PASSED AND ADOPTED BY THE GOVERNING BOARD OF THE TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT THIS 20TH DAY OF OCTOBER, 2010, BY THE FOLLOWING VOTE:

AYES: 3
NOES: 0
ABSENT: 1
ABSTENTION: 0

Kristen Livak
Clerk to the Board of Education of the Tahoe Truckee Unified School District

ATTEST
Stephen A. Jennings
Secretary to the Board of Education of the Tahoe Truckee Unified School District

**EXHIBIT A
SUMMARY OF MEASURE**

The Measure shall be summarized in the following form, and the Registrar(s) of Voters are requested to cause this summary of the Measure to appear on the ballot:

Tahoe-Truckee Unified School District Save Our Schools Measure A Parcel Tax Renewal

To reduce the impact of budget cuts and ensure all students receive a high quality education by preventing reductions in science, music, art, technology, physical education, college preparation, honors/advanced placement classes and vocational education, retaining

librarians, counselors and nurses, and maintaining funding for school equipment and supplies, shall Tahoe Truckee Unified School District renew its expiring parcel tax for 7 years, at 135 dollars per year, with senior exemptions, citizens oversight, and annual audits?

**EXHIBIT B
FULL BALLOT TEXT**

The full ballot text of the ballot measure shall read as follows:

Tahoe-Truckee Unified School District Save Our Schools Measure A Parcel Tax Renewal

To reduce the impact of budget cuts and ensure all students receive a high quality education by preventing reductions in science, music, art, technology, physical education, college preparation, honors/advanced placement classes and vocational education, retaining librarians, counselors and nurses, and maintaining funding for school equipment and supplies, shall Tahoe Truckee Unified School District renew its expiring parcel tax for 7 years, at 135 dollars per year, with senior exemptions, citizens oversight, and annual audits?

Specific Purposes:

Pursuant to Government Code Section 50075.1, subdivision (a), the proceeds of the special tax shall be spent to provide and maintain educational programs and priorities at District high schools, middle schools and elementary schools and District-authorized charter schools through the following:

Academic Programs

The continued enhancement of elementary, middle and high school academic programs, such as enrichment classes, college preparatory courses, science education, and academic electives, by providing qualified teachers and acquiring necessary instructional supplies and equipment.

Career Technical Education

The continued enhancement of high school career technical education curricula by updating equipment, developing new programs, and maintaining current programs and classes that address local vocational needs and prepare students for living wage careers.

Classroom Equipment and Supplies

The continued provision of instructional supplies, books, and equipment.

Technology Equipment and Curriculum

The continued support for computer and technology equipment purchases, staffing, maintenance, training, and curriculum development to enhance the capacity of students to fully utilize technology in their educational and professional pursuits.

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Physical Education

The continued support of elementary school physical education programs and the acquisition of necessary physical education equipment and supplies at all school sites.

Visual and Performing Arts

Support for the elementary, middle and high school visual and performing arts programs including music, drama, and art, with teachers, equipment, and supplies.

Libraries

The continued staffing of all comprehensive high schools with certificated librarians, support for library services at elementary and middle schools, and the continued acquisition of library books and equipment for all school sites.

Counseling and Nursing Services

Support for counseling and nursing services and curriculum that encourage student well being and social/emotional development.

Maintenance and Safety

Funding for replacement of school buses which no longer meet State standards and the maintenance of playgrounds and fields to ensure student safety.

Findings:

1. The national and State economic crises have severely impacted our local schools.
2. The California State Legislature has not provided adequate and necessary funding for the continued operation of certain programs and services of the schools of the District, including District high schools, middle schools and elementary schools and District-authorized charter schools.
3. California ranks near the bottom nationally in per-pupil funding and does not provide sufficient revenues to maintain quality education within the District.
4. Reliance on State funding alone will result in the loss of critical education programs in the District.
5. Due to declining revenues the District now faces a loss of at least \$2.8 million in funding for our local schools in the current year.
6. It is vitally important that the District be able to maintain funding for instructional materials and classroom equipment and supplies so that all students receive a well-rounded, high quality education.

7. Measure A – which currently funds programs that are under-funded by the State and helps ensure that students are provided with a well-rounded, high quality education including music, art, technology, physical education, science education, honors and advanced placement classes, and college and job preparation – is set to expire in 2012 unless renewed by voters.
8. Following public notice and comment, the District's Board has determined that the Measure A special tax currently being levied should be adjusted and continued in order to maintain enhanced educational opportunities for the students of the District.
9. Renewing Measure A simply continues an existing measure first approved by voters in 1988, with an adjustment to keep pace with costs, so that children continue to receive the same level of educational programming and support services they need.
10. A thorough and developed public education program delivers many long-lasting benefits and advantages to all of the residents of our community.
11. The District's Board and the Measure A Citizens Review Committee have concluded that the present revenues of the District are inadequate to meet the expenses of the specific purposes identified above.

Basis of Tax:

The special tax shall be levied at the rate of one-hundred-thirty-five dollars (\$135.00) per year for a term of seven (7) years on each assessor's parcel within the District, as shown on the then current local assessment rolls prepared by the El Dorado, Nevada, and Placer County Assessors. The levy of the renewal tax at the adjusted rate shall commence in the property tax year immediately following expiration of the current Measure A special tax. As the levy under the current Measure A is scheduled to expire with the 2011-2012 property tax year, the levy of this special tax would commence in the 2012-2013 property tax year for a term of seven (7) years.

The special tax shall be collected and enforced in the same manner and subject to the same penalties prescribed by law for the collection of other taxes fixed and collected on said local assessment rolls. Any such parcels which are contiguous, located in different counties, used solely for owner-occupied single family residential purposes, and held under identical ownership, shall, upon approval of an application by the

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owner of such parcels, be treated as a single parcel for purposes of this special tax. By agreement with the appropriate counties, the special tax shall be collected by the counties on behalf of the District. Any tax levied shall become a lien upon the property against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within their respective jurisdictions, the County Tax Collectors shall make all final determinations of tax exemption or relief for any reason, and those decisions shall be final and binding. With respect to matters specific to the levy of the special tax, including the Senior Citizens Exemption and the SSI Exemption, the District's administrative review shall be final and binding.

Pursuant to applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax.

Senior Citizen Exemption:

An exemption shall be granted on any parcel owned by one or more persons age 65 or older as of July 1 of any applicable tax year, upon application for exemption and proof of eligibility. Partnerships, corporations, trusts, and other entities shall not be entitled to an exemption.

Supplemental Security Income Exemption:

An exemption shall be granted on any parcel owned by one or more persons who receives Supplemental Security Income for a disability, regardless of age, as of July 1 of any applicable tax year, upon application for exemption and proof of eligibility. Partnerships, corporations, trusts, and other entities shall not be entitled to an exemption.

Accountability Measures:

Specific Purposes: The revenue derived from the special tax, less implementation costs agreed to by the Citizens Review Committee, shall be expended solely for the specific purposes identified above. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.

Annual Reports: No later than January 1 of each year while the tax is in effect, the District shall prepare and file with the Board a report/audit detailing the amount of funds collected and expended and the status of any project authorized to be funded by the Measure.

Citizens Review Committee: The Board shall provide for a Citizens Review Committee comprised of parents and representatives of the community at large to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the Committee's formation and operation.

Severability:

The Board of Education hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure 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 Measure by the voters, should any part of the Measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.