

VOTER'S PAMPHLET

MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)
Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

LIVE OAK SCHOOL DISTRICT

A Live Oak School District Education Improvement Measure. To improve education, including science, art and music, provide reading and math tutoring programs, attract and retain qualified teachers, keep school libraries open, preserve small class sizes, and provide after school programs to keep children safe, shall Live Oak School District be authorized to implement an annual \$84 education parcel tax for nine years, exempting senior citizens, with citizen oversight, mandatory audits, no money for administrative salaries and all money directly benefiting local schools?

FULL TEXT OF BALLOT MEASURE A

LIVE OAK SCHOOL DISTRICT QUALITY EDUCATION MEASURE A
Live Oak School District

INTRODUCTION AND PURPOSE

To ensure reliable funding to improve education by keeping school libraries open; protecting educational enrichment programs, such as music and art; maintaining science programs, such as LifeLab – a hands-on science class; and retaining and attracting qualified teachers; the Live Oak School District proposes to establish an education parcel tax for a period of nine years, beginning July 1, 2009, at the rate of \$84 per year, on each assessor's parcel located within the Live Oak School District, with an exemption available for senior citizens, and to implement accountability measures in connection with the temporary levy that are over and above those required by law, including the appointment of an independent citizen oversight committee to provide oversight and accountability to ensure the funds are used to:

- Improve education, including science programs;
- Keep libraries open and improve library services;
- Maintain and expand reading and math tutoring programs;
- Retain and attract qualified teachers;
- Support educational enrichment programs, including music and art;
- Maintain small class sizes;
- Continue to provide after school programs to keep children safe;
- Purchase textbooks and educational materials for reading, language and art classes.

AMOUNT OF EDUCATION PARCEL TAX; PERIOD OF ASSESSMENT

The education parcel tax shall be \$84 (or less as provided below) per year for nine (9) full years assessed against each parcel.

The proceeds of the education parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF "PARCEL"

For purposes of this special tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Live Oak School District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Cruz County Assessor/Tax Collector. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall also be exempt from the education parcel tax in such year.

EXEMPTION FOR CONTIGUOUS PARCELS

For purposes of this special tax, any such "Parcels" which are (i) contiguous, (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting an application of the owners thereof by June 15 of each year to the Board of Trustees of the Live Oak School District in accordance with rules and regulations adopted by the Board, be treated as a single "parcel" for purposes of the levy of the education parcel tax.

EXEMPTION FOR SENIORS

Pursuant to California Government Code Section 50079 (b), any owners of a Parcel used solely for owner-occupied, single-family residential purposes and who are 65 years of age or older, may obtain an exemption from the education parcel tax by annually submitting an application, by June 15 of each year, to the Board of Trustees of the Live Oak School District in accordance with rules and regulations adopted by the Board.

With respect to all general property tax matters within its jurisdiction, the Santa Cruz County Assessor/Tax Collector, or other appropriate County tax officials shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the education parcel tax, including the Senior Citizen Exemption and the classification of property for purposes of calculating the tax, the decisions of a District administrative review panel shall be final and binding.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the education parcel tax is not intended to decrease or offset any increase in local, state or federal government revenue sources that would otherwise be available to the Live Oak School District during the period of the education parcel tax. In the event that the levy and collection does have such an effect, the Live Oak School District shall cease the levy or shall reduce the education parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

ACCOUNTABILITY MEASURES

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the education parcel tax levied in accordance with this Measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education parcel tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above.

In addition to the accountability measures required by law, an independent citizen oversight committee shall be appointed by the Board of Trustees of the District to advise the Board on the expenditure of funds generated by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The oversight committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

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IMPARTIAL ANALYSIS BY COUNTY COUNSEL MEASURE A

If this measure is approved by at least two-thirds of those voting on it, the Live Oak School District ("the School District") will be authorized to levy a special tax on real property. The tax would be imposed for nine years beginning July 1, 2009, at the rate of \$84 per year on each parcel within the School District.

The proceeds of the special tax, if approved, may be applied only to the purposes set out in the full text of Measure A which is printed in this pamphlet. It may not be used for administrators' salaries or benefits.

In accordance with State law, the School District Board would implement accountability measures. It would create a designated account into which the proceeds of the special tax shall be deposited. An annual written report would show the amount of the special taxes which have been collected and expended, and the status of projects to be funded from those proceeds.

An independent citizen oversight committee would also be appointed to monitor expenditures and report annually to the Board and the community how the funds have been spent.

The special parcel tax is to be collected in the same manner as those property taxes which are based upon property value.

Property owners who are 65 years of age or older may apply annually for an exemption if the property is used solely for owner-occupied, single family residential purposes. An owner of contiguous parcels meeting specified criteria may also apply annually to have the parcels treated as a single parcel for purposes of the tax.

The School District Board of Trustees proposes to reduce this parcel tax if it should develop that it has an unintended effect of decreasing or offsetting local, state or federal government funding sources that would otherwise be available to the School District.

Any necessary increases in the School District's appropriations limit will be accomplished pursuant to State law, in order to permit proceeds of the special tax to be spent for the authorized purposes.

A "yes" vote is to approve imposition of the special parcel tax.

A "no" vote is against imposition of the special parcel tax.

DANA McRAE, COUNTY COUNSEL
By Jane M. Scott, Assistant County Counsel

ARGUMENT IN FAVOR OF MEASURE A

Vote Yes on Measure A to protect and improve education in the Live Oak School District.

Local students in Live Oak schools receive a high-quality, well-rounded education in science, math, reading, writing, music and the arts. With school libraries, excellent teachers and hands-on science classes, our children excel. Math and reading tutoring programs also ensure that struggling students get the support they need, so that all students achieve their full potential.

But billions of dollars in state and federal cuts to public education are threatening our neighborhood schools.

That is why your Yes vote on Measure A is so critical. It will help offset these budget cuts and fund the vital academic programs that educate our students and retain our valuable teachers.

Measure A will:

- Support music and arts programs;
- Maintain science programs, such as Life Lab, a hands-on science class;
- Maintain and expand reading and math tutoring programs;
- Keep school libraries open and improve library services;
- Attract and retain qualified teachers;
- Continue to provide after-school programs that help keep our children safe, away from gangs and drugs, and out of trouble.

Measure A provides a stable local funding source for Live Oak School District that cannot go to other communities or be taken by the state.

No Measure A funds can be spent on administrator salaries.

Independent citizen oversight, annual audits and reports to the community will ensure accountability so that Measure A funds are spent wisely to improve and protect high-quality education.

Senior citizen homeowners can receive an exemption.

The quality of Live Oak schools is a large part of what makes our community a desirable place to live. Join us. Vote Yes on Measure A to protect high-quality education in our neighborhood schools so that students continue to achieve.

s/ Jessica Middour
Co-President Live Oak Elementary Teachers Assoc.

s/ Margaret E. Webb
Manager Live Oak Senior Center

s/ Curtis Pieratt
Live Oak Business Owner, People's Coffee

s/ Greg Brown
Live Oak School District Parent & Music Teacher

s/ Jan Beautz
First District Supervisor Santa Cruz County

NO ARGUMENT AGAINST MEASURE A WAS FILED.