

IMPARTIAL ANALYSIS BY COUNTY COUNSEL
MEASURE "G"
MAMMOTH UNIFIED SCHOOL DISTRICT

A school district may levy a qualified special tax on property upon approval by two-thirds of the votes cast on a measure pursuant to section 4 of article XIII A of the California Constitution and sections 50075 et seq. of the California Government Code.

The Board of Education ("Board") for the Mammoth Unified School District ("District") proposes to renew and extend an existing parcel tax that expires on June 30, 2022. If approved, the renewed parcel tax shall be effective for five years commencing on July 1, 2022 and shall continue to be levied at the current amount of \$59 per parcel per year of taxable real property within the District.

An exemption from the proposed tax shall be available for any parcel that is occupied by and is a principal residence for a person 65 years or older ("Senior Citizen Exemption") as well as for all property that would otherwise be exempt from property taxes. Property owners seeking the Senior Citizen Exemption must apply to the District for such exemption and property owners who have already qualified for the exemption under the District's current parcel tax measure approved by voters in June 2016 will be automatically qualified for said exemption.

State law requires the District to state the specific purposes for which the tax proceeds will be used and only spend the proceeds of the tax for these purposes. The stated purposes of the tax are to: (1) enhance math and science classes; (2) provide students with books and supplies; (3) attract and retain qualified, high performing teachers; (4) provide updated technology, including software, hardware and support; (5) help maintain smaller class sizes for early grades; (6) enhance student counseling programs; (7) maintain library staff and services; (8) maintain and enhance District language programs; (9) maintain and enhance the District music, arts and enrichment programs; (10) maintain extracurricular activities and athletic programs; and (11) maintain and advance needed educational programs.

The District is required by law to provide additional accountability measures for the proceeds. These measures include: (1) depositing the proceeds into a fund that is separate and apart from other District funds; and (2) providing an annual written report to the Board detailing the amount of funds collected and expended and the status of any project authorized to be funded from the tax proceeds. The Board will appoint an independent Citizen's Oversight Committee to monitor expenditures funded by the measure. An annual, independent performance and financial audit will also be conducted to determine whether taxes processed have been expended only for the specified purposes described in the measure.

Measure G was placed on the ballot by the Board.

A "yes" vote is a vote to approve a parcel tax of \$59 per parcel on taxable parcels within the District for five years commencing on July 1, 2022.

A "no" vote is a vote to not approve a parcel tax of \$59 per parcel on taxable parcels within the District for five years commencing on July 1, 2022.