

## EXHIBIT A- Full Text of Special Tax Measure

### INTRODUCTION

#### **TITLE: MAMMOTH USD QUALITY SCHOOLS AND ACADEMIC ACHIEVEMENT PARCEL TAX RENEWAL**

"To maintain adequate funding and high quality academic programs for all Mammoth schools by preserving smaller classes, attracting and retaining experienced teachers, strengthening core curriculum, and enhancing technology, art, music, math and science programs and athletics, shall Mammoth Unified School District extend the current \$59 annual education parcel tax for five years with an exemption for senior citizens' primary residences, overseen by an independent citizen's oversight committee, generating approximately \$620,000 in annual funding for Mammoth schools?"

### PURPOSES

To provide local revenue that cannot be taken by the State and to maintain high-quality public education in schools in the Mammoth Unified School District (the "District"), the District proposes to levy and collect an education parcel tax annually for 5 years as more fully described below under "EDUCATION PARCEL TAX AND PROCEDURES," and to implement accountability measures in connection with the education parcel tax and to provide oversight and accountability to ensure that funds are used only for the following specific purposes:

- Enhance math and science classes
- Provide students with books and supplies
- Attract and retain qualified, high-performing teachers
- Provide updated technology, including software, hardware and support
- Keep class size small for early grades
- Enhance student counseling programs
- Maintain library staff and services
- Maintain and enhance District language programs
- Maintain and enhance the District music, arts and enrichment programs
- Maintain extracurricular activities and athletic programs
- Maintain and advance needed educational programs

The Board of Education will not fund any program other than those listed above from the proceeds of the education parcel tax.

### EDUCATION PARCEL TAX AND PROCEDURES

Amount of Education Parcel Tax. Subject to two-thirds approval of the voters, the education parcel tax of \$59 per parcel (except exempt parcels, as described below) shall be effective for 5 years commencing

with fiscal year 2022-23 and be collected by the Mono County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general ad valorem taxes collected by said tax collector.

Definition of Parcel. A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the Mono County Tax Collector's Office.

Exemptions. The following exemptions shall apply to the levy of the qualified special tax.

- **Otherwise Exempt Property.** All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.
- **Senior Citizen Exemption.** An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel subject to the education parcel tax.

Property owners seeking the senior citizen exemption must apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the Mono County Tax Collector. However, property owners who have already qualified for a senior citizen exemption under the District's current parcel tax measure approved by voters in June 2016 will be automatically qualified for an exemption under this measure.

Exclusive Procedures. The procedures described herein with respect to the levy and collection of the education parcel tax and exemptions, and any additional procedures established by the Board of Education of the District, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the qualified special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary. The District's Board of Education may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the education parcel tax.

#### ACCOUNTABILITY MEASURES

Government Code Accountability. 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 qualified special taxes levied in accordance with this Measure:

- the specific purposes of the education parcel tax shall be those purposes identified above under the heading "PURPOSES,"
- the proceeds of the education parcel tax shall be applied only to those specific purposes identified above under the heading "PURPOSES,"
- a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and
- the Chief Business & Financial Officer of the District shall file an annual written report with the Board of Education of the District showing (1) the amount of funds collected and expended from the proceeds of the education parcel tax and (2) the status of any projects, programs, or purposes identified above under the heading "PURPOSES."

Citizens' Oversight Committee. In addition to the accountability measures required by the Government Code, an independent Citizens' Oversight Committee shall be appointed by the Board of Education to advise the Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Citizens' 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.

Annual Independent Audits. The District will engage a third-party independent auditor to conduct annual audits reviewing the revenues and expenditures of the education parcel tax to confirm that funds are spent for the purposes described in the measure.

#### PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of an education parcel tax. However, if any such funds are reduced because of the adoption of this education parcel tax, then the amount of the education parcel tax will be reduced annually as necessary in order to restore such State or Federal funding.

#### SEVERABILITY

The Board of Education of the District hereby declares, and the voters by approving this measure concur, that every section, paragraph, sentence and clause 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 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.

#### EXHIBIT B- Abbreviated Form

#### BALLOT LANGUAGE FOR SCHOOL PARCEL TAX ELECTION

#### MEASURE " \_ "

"To maintain adequate funding and high quality academic programs for all Mammoth schools by preserving smaller classes, attracting and retaining experienced teachers, strengthening core curriculum, and enhancing technology, art, music, math and science programs and athletics, shall Mammoth Unified School District extend the current \$59 annual education parcel tax for five years with an exemption for senior citizens' primary residences, overseen by an independent citizen's oversight committee, generating approximately \$620,000 in annual funding for Mammoth schools?"

Yes

No