

FULL TEXT OF MEASURE M

Exhibit A

This proposition may be known and referred to as the Livermore Valley Joint Unified School District Quality Education Act or as Measure M.

Findings

The Livermore Valley Joint Unified School District (the District) which serves the City of Livermore and portions of unincorporated territory in Alameda and Contra Costa County, is a recognized leader in providing top quality education to Alameda and Contra Costa County students for many decades. The District has received recognition as one of the top one hundred school districts in the nation and twelve of the District's twenty schools have been recognized as California distinguished schools.

The achievements are the result of a long history of dedication to quality education from the Board of Education, from staff members, parents and members of the District communities. The District and its students have benefited from a community that supports its educational institutions by establishing high standards while at the same time providing the financial means required to exceed expectations.

The District is dependant on the State for the majority of its funding. The ongoing State budget crisis threatens the stability of funds available to maintain the quality of local schools, attract and retain highly qualified teachers, and maintain small class sizes, college/career/job preparation classes, art/music/foreign language programs, computers, infrastructure and instructional technology upgrades, elementary science specialists, and high school counselors. In order to provide our students with local funding that cannot be taken away by the State so that we can maintain quality education and avoid further reductions in essential programs it is necessary to seek voter approval of a qualified special tax to provide stable local funding on a temporary basis in order to maintain quality education and avoid further reductions in essential programs pending future resolution of the ongoing State budget crisis.

Terms and Purpose

Upon approval of two thirds of those voting on this Measure, the District will be authorized to levy a qualified special tax of \$11.50 dollars per month on each parcel of taxable real property in the District for no more than five years, commencing on July 1, 2010. This special tax, known as and referred to as the Quality Education Act shall provide funds which shall be used to maintain the quality of local schools, attract and retain highly qualified teachers, and maintain small class sizes, college/career/job preparation classes, art/music/foreign language programs, computers, infrastructure and instructional technology upgrades, elementary science specialists, and high school counselors during the current State budget crisis.

a. *Specific Purposes.* All of the purposes named in this Measure constitute the specific purposes of the special tax and all proceeds shall be expended only for such purposes.

b. *Senior Citizen Exemption.* An exemption shall be granted for any parcel owned and occupied as a principal residence by a person 65 years of age or older upon application to the District. This exemption shall be available pursuant to procedures to be prescribed by the Livermore Valley Joint Unified School District Board of Trustees or otherwise as required by law or by the Alameda County and Contra Costa County tax collector. At a minimum, these procedures will provide that once an exemption is granted, the owner of the real property who qualifies for the exemption does not have to apply each year to renew the exemption but rather, must timely notify the District during the five (5) year period the parcel tax is in effect of any change in circumstances which no longer qualifies the owner/real property for the exemption.

c. *No Administrator Salaries.* Proceeds from the qualified special tax authorized by this measure shall be used only for the purposes described above and shall not be used for Administrator or Management salaries.

Special Tax Levy and Collection

The Quality Education Act tax shall be collected by the Alameda County and Contra Costa County treasurer-tax collector at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the treasurer-tax collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. The collection of the tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

Taxable real property shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the appropriate County treasurer-tax collector's office. All property which 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 that year. Parcels owned and occupied by persons 65 years of age or older are eligible for an exemption from the special taxes described above.

Each year the District shall provide the appropriate County tax collection officials of a list of parcels which the District has approved for senior citizen exemption. The County tax collection official's determination of exemption or relief for any reason other than the senior exemption of any parcel from taxation shall be final and binding for the purposes of this tax. Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to section 4876.5 of the California Revenue and Taxation Code where there are applicable procedures. Taxpayers seeking a refund of special tax paid shall follow procedures set forth in the California Revenue and Taxation Code.

Accountability Requirements

The provisions in this section are specifically included in this measure in order that the voters and taxpayers in the District may be assured that their money will be spent wisely to address the needs of the District and its students as set forth herein, all in compliance with the requirements of Article XIII A Section 4 of the California State Constitution.