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Live Oak School District parcel tax

Ballot question

To protect quality education with funds that cannot be taken by the State, including science, art, music, reading, math and tutoring programs, attract and retain qualified teachers, support library services, and preserve small class sizes and after school programs to keep children safe, shall Live Oak School District renew its existing annual education parcel tax at \$98, for twelve years, with exemptions for senior citizens, citizen oversight, mandatory audits and no money for administrative salaries?

Pregunta de boleta

A fin de proteger la calidad de la educación con fondos que no puedan ser tomados por el Estado, incluyendo programas de ciencias, arte, música, lectura, matemáticas y tutoría, atraer y retener maestros calificados, apoyar los servicios de biblioteca, y preservar el tamaño reducido de las clases y los programas extracurriculares para mantener a los niños seguros, ¿debe el Distrito Escolar de Oak renovar su impuesto anual a la parcela para educación existente en \$98, durante doce años, con exenciones para ciudadanos mayores, supervisión ciudadana, auditorías obligatorias y ningún dinero para salarios administrativos?

What your vote means

YES	NO
A "Yes" vote is to approve imposition of the special parcel tax.	A "No" vote is against imposition of the special parcel tax.

For and against Measure R

FOR	AGAINST
<p>John Leopold Santa Cruz County Supervisor</p> <p>Stacey Kyle President, Live Oak Education Foundation and Live Oak School Parent</p> <p>Jan Beautz Retired Santa Cruz County Supervisor and Longtime Live Oak Resident</p> <p>Derek Rupp Business Owner, Pleasure Pizza and East Side Eatery and Del Mar School Parent</p> <p>Jim Hart Santa Cruz County Sheriff</p>	No argument against was filed.



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Arguments and replies are the opinions of the authors. We print them exactly as submitted, including errors.

Argument for Measure R

No argument against Measure R was filed.

Vote YES on Measure R to protect quality, well-rounded education in Live Oak schools. Without Measure R, essential school programs will be cut, like reading and math tutoring and art and music programs. Every penny from Measure R will benefit local schools, be controlled locally and cannot be taken by the state.

This measure renews a stable source of local funds for our neighborhood schools, which attracts and retains our valuable teachers and helps protect a well-rounded academic program for our students. The tutoring funded by this measure will help students who are behind in reading and math catch up to their grade level, and the after-school programs funded by Measure R will help keep our children safe.

After years of state budget cuts, funding for our local schools is still below the level it was six years ago. While the economy has improved, local school funding has not returned to pre-recession levels.

Vote YES on Measure R to:

- Protect math, science, reading and writing programs
- Preserve art and music programs
- Attract and retain qualified teachers
- Maintain hands-on science classes, such as Life Lab
- Support after-school programs to keep children safe
- Prepare our students for high school, college and high-paying jobs

Measure R funds stay in Live Oak classrooms:

- All funds will be used to benefit our local schools and will be controlled locally – no funds can be taken away by the state
- No funds can be used for administrators' salaries
- Everyone, from local businesses to residents, will pay their fair share
- Use of funds will continue to be monitored by a Citizen Oversight Committee and annual audits will continue to ensure funds are only spent on voter-approved purposes

Join us in voting YES on Measure R to continue providing great education in Live Oak schools!

John Leopold

Santa Cruz County Supervisor

Stacey Kyle*

President, Live Oak Education Foundation and Live Oak School Parent

Jan Beautz

Retired Santa Cruz County Supervisor and Longtime Live Oak Resident

Derek Rupp

Business Owner, Pleasure Pizza and East Side Eatery and Del Mar School Parent

Jim Hart

Santa Cruz County Sheriff

*Signing on behalf of the organization listed below the name.



Impartial analysis of Measure R

Dana McRae, County Counsel

By Jane M. Scott, Assistant County Counsel

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 twelve years beginning July 1, 2018, at the rate of \$98 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 R which is printed in this pamphlet. It may not be used for administrators' salaries, benefits or pensions.

In accordance with State law, the measure includes accountability measures. The School District would create a separate 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.

The School District also would maintain a Citizens' Oversight Committee to provide oversight as to the expenditure of parcel tax revenues.

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

Property owners whose property is used solely for owner-occupied, single family residential purposes and who are 65 years of age or older, or who are receiving specified federal benefits regardless of age, may obtain an exemption from the parcel tax by applying to the School District. Owners who currently receive an exemption from the School District's existing Measure A parcel tax of \$84 will not need to file a new application for exemption. The School District may establish procedures to verify the continued qualification of an exemption. Owners of contiguous parcels meeting specified criteria may also apply to the District to have them 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.

This measure was placed on the ballot by the Board of Trustees of the Live Oak School District.

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

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

Full text of Measure R

LIVE OAK SCHOOL DISTRICT

Education and Local Control Funding Measure R

INTRODUCTION AND PURPOSE

To continue funding for core programs in math, science and technology, provide local reliable funding for local schools that cannot be taken by the State, attract and retain highly qualified teachers, maintain science programs, such as Life Lab, a hands-on science class, maintain libraries, preserve programs in art and music, with no proceeds used for administrators' salaries, benefits and pensions, the Live Oak School District ("District") proposes to renew and extend its existing education and local control parcel tax for a period of twelve years from its current expiration date (June 30, 2018), starting on July 1, 2018 at a rate of \$98 per parcel per year, with an exemption available for senior citizens and certain disabled persons, and to implement accountability measures, including citizen oversight, to ensure the funds are used to help:

- Protect math, science, reading and writing programs;
- Preserve art and music programs;
- Maintain hands-on science classes, such as Life Lab;
- Attract and retain highly qualified teachers;
- Support after-school programs to keep children safe; and
- Protect the taxpayers' investment in education and ensure District accountability by providing for taxpayer oversight and independent financial audits of revenues and expenditures.

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



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DEFINITION OF "PARCEL"

For purposes of the education and local control parcel 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, as applicable. 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 and local control parcel tax in such year.

For purposes of this education and local control parcel tax, any such "Parcels" which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting to the District an application of the owners thereof by June 15 of any year, be treated as a single "parcel" for purposes of the levy of the high quality education and local control parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California Government Code Section 50079 (b)(1), any owner of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the year in which the tax would apply, or (b) persons receiving Supplemental Security Income for a disability, regardless of age, or (c) receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, may obtain an exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District.

Persons who are owners of Parcels used solely for owner-occupied, single-family residential purposes and currently exempted from the District's expiring Measure A parcel tax shall automatically be exempted from this Measure without having to file a new application.

The District may establish administrative procedures to periodically verify the continuance of any previously granted exemption.

With respect to all general property tax matters within its jurisdiction, the Santa Cruz County Treasurer and 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 high quality education and local control parcel tax, including any exemptions and the classification of property for purposes of calculating the tax, the decisions of the District shall be final and binding.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the education and local control 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 District during the period of the parcel tax. In the event that the levy and collection does have such an effect, the District may cease the levy or shall reduce the 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 parcel tax levied in accordance with this Measure: (a) the specific purposes of the parcel tax shall be those purposes identified above; (b) the proceeds of the 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 and local control 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 high quality education and local control parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel tax, as identified above. In addition to the accountability measures required by law, the District will maintain its existing Citizens' Oversight Committee to provide oversight as to the expenditure of parcel tax revenues.