

## IMPARTIAL ANALYSIS OF MEASURE G

Under the California Constitution and other state laws, school districts may levy a parcel tax if approved by at least 66% percent (two-thirds) of voters within the boundaries of that district. Parcel taxes are paid equally by all property owners, regardless of the size or value of the property.

Measure G was placed on the ballot by the Board of Trustees of the Happy Valley Elementary School District (“the District”). The District seeks voter approval for an educational parcel tax in the amount of \$99 per parcel to be paid annually by property owners for a period of eight years, from July 1, 2024, through June 30, 2032. The District anticipates this tax would raise \$61,000 annually.

In 2018, District voters approved a parcel tax at a rate of \$99 per parcel for a term of six years that will end on June 30, 2024. If approved by voters, Measure G would continue the 2018 parcel tax for an additional eight-year period with no change in the parcel tax rate.

As required by law, within the full text of the proposed measure, the District has listed the specific educational purposes on which the funds will be spent. The specific purposes shall only include:

- Supporting quality art and music programs;
- Integrating modern technology into classrooms, including devices and instructional equipment;
- Attracting and retaining qualified teachers and staff; and/or
- Supporting classroom instruction.

The District will not be allowed to use the proceeds of the educational parcel tax to fund any program or purpose other than those listed above.

Additionally, the law requires the District to follow certain accountability provisions during the duration of the parcel tax. This includes creating a special account into which the proceeds of the tax shall be deposited. The District also will be required to prepare an annual report containing the amount of taxes collected and expended as well as the status of any projects funded by these proceeds. Finally, the District will continue the existing Citizens’ Oversight Committee to annually review the expenditures of the parcel tax revenues and provide a report to the District Board and the public summarizing its findings.

The District has also included two provisions that would exempt certain owners from paying the parcel tax. Any property that is otherwise exempt from paying property taxes will also be exempt from this parcel tax. Furthermore, a Senior Citizen Exemption will be available for persons who are 65 years of age or older, and own and occupy the parcel as their principal residence. Any owner who was granted an exemption under the 2018 parcel tax will also continue to receive an exemption if this tax is passed. Additional details are included in the full measure.

A “yes” vote on Measure G is a vote to continue an educational parcel tax of \$99 annually for eight years.

A “no” vote on Measure G is a vote against the parcel tax for an additional term.

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