

## COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE G

### ANALYSIS BY THE ALAMEDA COUNTY COUNSEL OF A LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT QUALIFIED SPECIAL PARCEL TAX MEASURE

Measure G, a Livermore Valley Joint Unified School District ("District") qualified special parcel tax measure, seeks voter approval to authorize the District to levy a seven-year special parcel tax in the amount of 0.004 percent of the assessed value of the parcel. This measure is placed on the ballot by the governing board of the District.

DONNA R. ZIEGLER  
County Counsel

The above statement is an impartial analysis of Measure G, which measure is printed in full in this sample ballot pamphlet. If you desire an additional copy of the measure, please call the Elections Official's office at (510) 272-6933, and a copy will be mailed at no cost to you. You may also access the full text of the measure on the Alameda County website at the following address: [www.acgov.org/rov](http://www.acgov.org/rov)

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EXHIBIT A-II

FULL TEXT OF THE MEASURE

BEGINNING OF FULL TEXT OF MEASURE----->>>>>

LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT  
2014 PARCEL TAX MEASURE

This Proposition may be known and referred to as "Measure \_\_\_\_". [designation to be assigned by County Registrars of Voters]

FINDINGS

2. Keep schools well-maintained;
3. Attract and retain highly qualified teachers;
4. Provide elementary school science and technology specialists;
5. Keep classroom technology and instructional materials up-to-date; and
6. To the extent funds are available, to maintain academic programs, including the purchase of instructional equipment, materials and supplies.

### SENIOR CITIZEN EXEMPTION

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the tax upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the District's Board of Education or otherwise as required by law or by the Contra Costa County and Alameda County Tax Collectors or Senior Citizens with a current valid exemption from District's current parcel tax, also known as Measure M," shall not be required to reapply for an exemption from the tax.

### ACCOUNTABILITY PROVISIONS

Independent Citizens' Oversight Committee. The Board of Education shall establish an independent Citizens' Oversight Committee (which may be the existing Measure M oversight committee) to ensure that proceeds of the tax are spent wisely and only for the purposes named in this Proposition. The Board of Education shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee's formation and operation.

Annual Report. Upon the levy and collection of the tax, the Board of Education shall cause an account to be established for the deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as any proceeds remain unexpended, the Superintendent or Assistant Superintendent, Administrative Services of the District shall cause a report to be filed with the Board of Education no later than December 31 of each year, commencing December 31, 2015, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. The report may be to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine and may be incorporated into or filed with the annual budget, audit, or other appropriate report to the Board of Education.

Specific Purposes. All of the purposes named in this Proposition shall constitute the specific purposes of the tax, and proceeds of the tax shall be applied only for such purposes.

### LEVY AND COLLECTION

The tax shall be collected by the Contra Costa County and Alameda County Treasurer-Tax Collectors at the same time and in the same manner and shall be subject to the same penalties as ad valorem property taxes collected by the Treasurer-Tax Collectors. Unpaid taxes shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

"Parcel of taxable real property" shall be defined as any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the Contra Costa County and/or Alameda County Treasurer-Tax Collectors' Offices. All property that is otherwise exempt from or on which are levied ad valorem property taxes in any year shall also be exempt from the tax in such year. In addition, parcels may be exempt from the education parcel tax as described above under "SENIOR CITIZEN EXEMPTION."

The District shall annually provide additional parcels to the Contra Costa County and Alameda County tax collection officials that the District has approved for a Senior Citizen Exemption. The Contra Costa County and Alameda County Assessors' determinations of exemption or relief for any reason of any parcel from taxation, other than through the Senior Citizen Exemption, shall be final and binding for the purposes of the tax. Taxpayers wishing to challenge a determination by either County Assessor must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of the tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

#### SEVERABILITY

ARGUMENT IN FAVOR OF MEASURE G  
LIVERMOR

Direct Argument Signers

For Measure G

Argument in Favor

1. Steve Sweeney  
Former Livermore Police Chief
2. Jennifer Thaete  
Chair, Chamber of Commerce Local Livermore Attorney
3. John Shirley  
Former Mayor and Longtime Livermore Resident
4. Shelly Fields  
Teacher, Livermore Education Association (LEA) President
5. Rich Zollinger  
Parent, Community Leader, Co-chair of Livermore Community Service Council

Argument Against

No Argument Against was Submitted