

EXHIBIT A

FULL TEXT OF SPECIAL TAX MEASURE

TO PROVIDE EDUCATIONAL PROGRAMS AND SUPPORT SERVICES FOR STUDENTS WITHIN TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT

INTRODUCTION

This measure provides needed funding to continue educational programs and support services for students within the Tahoe Truckee Unified School District.

In March of 2011, the voters of the Tahoe Truckee Unified School District (the "District") approved a parcel tax by a 68.7% vote, Measure A, which authorized an annual \$135 tax per parcel for seven years, in order to maintain high school quality with funds that cannot be taken by the State. With Measure A, the voters of the Tahoe Truckee community raised the necessary funding that the State and the Federal government refused our children to protect critical education programs, by providing funding to:

- prevent reductions in science, music, art, technology, physical education, college preparation, honors/advanced placement classes and vocational education;
- retain librarians, counselors and nurses; and
- maintain funding for school equipment and supplies.

Measure A is expiring, and with its demise will go all local protections afforded to these education programs by it. Accordingly, the Board of Trustees of the District (the "Board") has determined, in its best judgment, that in order to maintain quality education and to achieve academic excellence, an election is advisable and has placed a local funding measure on the November 6, 2018 ballot:

Tahoe Truckee Unified School District Save Our Schools Renewal Measure. To ensure all students receive a well-rounded, high quality education to prepare them for college, university and careers; maintain and prevent cuts in science, technology, music, art, honors and career/job training programs, shall Tahoe Truckee Unified School District renew and increase its expiring parcel tax at the rate of \$148 generating \$5,600,000 annually for 9 years; requiring citizens oversight, independent audits, senior exemptions, and funds used in Tahoe Truckee Unified School District, be adopted?

This Measure will generate revenues to be spent only within District schools and cannot be taken by the State. It calls for an Independent Citizens Oversight Committee comprised of parents and representatives of the community at large to ensure that the money raised under this measure is spent only for purposes described in this Measure, and for independent annual audits that ensure no funds go towards administrators' salaries or benefits. Senior citizens may request exemption from paying the parcel tax.

Based upon these findings, the proposed Measure provides as follows:

PURPOSE OF THE MEASURE

Proceeds of the parcel tax may be used for any of the following purposes:

Academic Programs

The continued enhancement of elementary, middle and high school academic programs, such as enrichment classes, college preparatory courses, science education, and academic electives, by providing qualified teachers and acquiring necessary instructional supplies and equipment.

Career Technical Education

The continued enhancement of high school career technical education curricula by updating equipment, developing new programs, and maintaining current programs and classes that address local vocational needs and prepare students for living wage careers.

Classroom Equipment and Supplies

The continued provision of instructional supplies, books, and equipment.

Technology Equipment and Curriculum

The continued support for computer and technology equipment purchases, staffing, maintenance, training, and curriculum development to enhance the capacity of students to fully utilize technology in their educational and professional pursuits.

Physical Education

The continued support of elementary school physical education programs and the acquisition of necessary physical education equipment and supplies at all school sites.

Visual and Performing Arts

Support for the elementary, middle and high school visual and performing arts programs including music, drama, and art, with teachers, equipment, and supplies.

Libraries

The continued staffing of all comprehensive high schools with certificated librarians, support for library services at elementary and middle schools, and the continued acquisition of library books and equipment for all school sites.

Social Emotional Support, Counseling and Nursing Services

Support for character education, counseling and nursing services and curriculum that encourage student wellbeing and social/emotional development.

Maintenance and Safety

Funding for replacement of school buses which no longer meet State standards and the maintenance of playgrounds and fields to ensure student safety.

RATE AND PROCEDURE

Subject to two thirds approval of the voters, this local funding measure and its parcel tax (a “qualified special tax” under Government Code section 50079) will become effective as of July 1, 2019. The tax will be levied at the rate of \$148 per parcel of taxable real property per year for nine (9) years. The tax will be collected by the Nevada County Tax Collector, the Placer County Tax Collector, and the El Dorado County Tax Collector (the “Tax Collectors”) at the same time as and along with, and will be subject to the same penalties as, general *ad valorem* taxes collected by said Tax Collectors. The tax and penalty will bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied will become a lien upon the properties against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within its jurisdiction, the Nevada County Tax Assessor, Placer County Tax Assessor, and the El Dorado County Tax Assessor, or other appropriate County tax officials (the “Counties”) will make all final determinations of tax exemption or relief for any reason, and that decision will be final and binding. With respect to matters specific to the levy of the special tax, including the Senior Citizen Exemption, the decisions of the District will be final and binding. The procedures described herein, and any additional procedures established by the Board of Trustees, will be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the Counties will be determined by the District, in coordination with the Counties as necessary.

The Board may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax.

A “parcel of taxable real property” is defined as any unit of real property within the District’s boundaries that receives a separate tax bill for ad valorem property taxes from the County Tax Collector. All property that is otherwise exempt from or upon which no ad valorem property taxes are levied in any year will also be exempt from the special tax in such year.

EXEMPTION FOR SENIOR CITIZENS

An exemption will be granted on any parcel owned by one or more persons who are aged sixty-five (65) years or older, upon application for exemption. Applications for such exemptions must be made to the District on or before June 3, 2019, or before June 3 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own the parcel.

The District will annually provide to the Tax Collectors or other appropriate County tax officials a list of parcels that the District has approved for a Senior Citizen Exemption.

ACCOUNTABILITY AND COMPLIANCE MEASURES

In accordance with California Government Code sections 50075.1 and 50075.3, the following

accountability measures, among others, shall apply to the special taxes levied in accordance with this Measure:

(a) Proceeds of this special tax shall be deposited into a fund which shall be kept separate and apart from other funds in the District and shall be applied only as set forth in this Measure.

(b) An annual report, including the revenues generated by this special tax and the expenditures of these monies and the status of any projects funded by these monies, shall be filed by the chief fiscal officer of the District with the Board no later than January 1 of the year following the fiscal year during which the monies were expended.

(c) In addition, an oversight committee of citizens will be appointed or designated by the Board to ensure that the special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such proceeds.

PROTECTION OF FUNDING

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

EXHIBIT B

ABBREVIATED FORM OF SPECIAL TAX MEASURE*

FOR TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT

“Tahoe Truckee Unified School District Save Our Schools Renewal Measure. To ensure all students receive a well-rounded, high quality education to prepare them for college, university and careers; maintain and prevent cuts in science, technology, music, art, honors and career/job training programs, shall Tahoe Truckee Unified School District renew and increase its expiring parcel tax at the rate of \$148 generating \$5,600,000 annually for 9 years; requiring citizens oversight, independent audits, senior exemptions, and funds used in Tahoe Truckee Unified School District, be adopted?”

Tax - Yes

Tax - No

*Limited to 75 words pursuant to California Elections Code section 13247