**IMPARTIAL ANALYSIS BY COUNTY COUNSEL**

**MEASURE G SPECIAL TAX**

**Mammoth Unified School District**

Measure G would extend an existing special tax in the amount of fifty-nine dollars ($59.00) per year on each parcel of land within the boundaries of the Mammoth Unified School District that receives a separate tax bill from the Mono County Assessor’s Office and is not otherwise exempt from property tax, or that is not the primary residence of a senior citizen 65 years or older who owns a beneficial interest in the parcel and opts out of the tax. The extension will be for five years.

The proceeds of the special tax are intended to be used for the purposes set forth in the full text of the Measure printed in the Sample Ballot, including: enhancing math and science classes; providing students with books and supplies; attracting and retaining qualified teachers; providing updated technology, including software, hardware and support; keeping small class sizes for early grades; enhancement of student counseling programs; maintaining library staff and services; maintaining and enhancing the District’s language program; maintaining and enhancing the District’s music, arts and enrichment programs; maintaining extracurricular activities and athletic programs; and maintaining and advancing needed education programs.

Measure G will increase the School District’s appropriations limit per fiscal year, for the next four years, in an amount equal to the levy of the special tax.

Measure G will not change any existing ordinance or other law.

The special tax will be collected by the Mono County Tax Collector at the same time as, and along with, the *ad valorem* property tax, and will be subject to the same penalties and interest that apply to *ad valorem* property taxes if not paid when due.

The Measure will require the School District’s governing board to appoint a “Citizens’ Oversight Committee” to ensure that the proceeds from the Measure are expended for the purposes described in the Measure. The Measure will further require the School District’s governing board, officers, and the Superintendent of Schools to provide accountability measures, including, but not limited to (a) a statement indicating the specific purposes of the qualified special tax; (b) a requirement that the proceeds be applied only to the specific purposes identified in the statement; (c) the creation of an account into which the proceeds will be deposited; and (d) the preparation of an annual report by the District’s chief financial officer no later than January 1, 2018, and at least once per year thereafter, specifying the amount of funds collected and expended and the status of any project required or authorized to be funded by the special tax.

Measure G is a special tax earmarked for specific purposes. If two thirds of the qualified electors voting on this Measure do not vote for approval, the Measure will fail and the School District will not be authorized to level the special tax outlined above.

A “YES” vote on Measure G means you wish to enact the special tax.

A “NO” vote on Measure G means you do not wish to enact the special tax.

**The above statement is an impartial analysis of Measure . If you desire a copy of the Measure, please call the elections official at (760) 932-5537 and a copy will be mailed to you at no cost.**