

SCOTTS VALLEY UNIFIED SCHOOL DISTRICT

Board Meeting: September 24, 2013

IT IS RECOMMENDED THAT THE BOARD OF TRUSTEES RECEIVE FOR INFORMATION AN UPDATE REGARDING THE ADMINISTRATION OF MEASURE K

BACKGROUND: Measure K, SVUSD's education parcel tax measure, passed with 76 percent yes votes on June 5, 2012. The measure language specifies that the proceeds from the tax will be used solely to pay direct costs for classroom teachers for the purposes of:

- Maintaining reading and writing skills in all grades;
- Maintaining programs in mathematics and sciences in all grades;
- Retaining highly qualified teachers; and
- Minimizing further increases in class size.

The tax rate is \$48 per parcel and will be levied for the duration of three years. No proceeds will be used for administrators' salaries or benefits; for the planning, design, construction, repair or maintenance of capital facilities; for the acquisition of furniture, fixtures or equipment; for any salary or benefit expenditures for non-classroom personnel; or for any other capital or operational expenses.

Any owners of a parcel who are 65 years of age or older and any person receiving Supplemental Social Security Income ("SSI") for a disability regardless of age, of a parcel used solely for owner-occupied, single-family residential purposes, may obtain an exemption from the levy of the education parcel tax by submitting an application of such owners or persons by June 30 of any year of the measure to the District.

For purposes of this special tax, any parcels which are (i) contiguous, (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting an application of the owners thereof by June 30 of any year to the Scotts Valley Unified School District be treated as a single "parcel" for purposes of the levy of this education parcel tax.

DESCRIPTION DETAILS:

Exemption applications have been received and processed by the deadline of July 1, 2013 this the 2013-2014 tax year. The following data reflects exemption applications approved for the remaining two years of Measure K.

Type of Exemption	Quantity
65 or older	21
SSDI	3
Contiguous Parcels	6
Nonprofit – tax exempt	1
Total Exemptions 2013-2014 tax year	31
Total Exemptions	641

Projected Measure K revenue for this year of \$289,536 is based on 6032 parcels billed at \$48 per parcel.

FISCAL
IMPACT: \$289,536

PREPARED BY: Penny Weaver, Superintendent
Vickie Clark, CBO
Brenda Spalding, Administrative Assistant

ITEM PROPOSED
FOR: Information