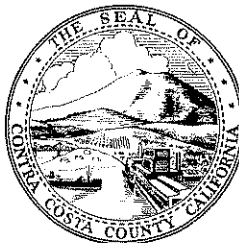


STEPHEN L. WEIR
COUNTY CLERK



CANDY LOPEZ
ASSISTANT COUNTY REGISTRAR

CONTRA COSTA COUNTY
REGISTRATION-ELECTION DEPARTMENT
555 ESCOBAR STREET
MARTINEZ, CALIFORNIA 94553
(925) 335-7800
WWW.COCOVOTE.US

May 7, 2010

Acalanes Union High School District
1212 Pleasant Hill Rd
Lafayette, CA 94549

Attn: Christopher J. Learned, School Superintendent

Re: May 4, 2010 Special Election
Acalanes Union High School District - Measure A

Dear Mr. Learned,

Please find enclosed the **Certificate of Results** for the above election held in your jurisdiction on **Tuesday, May 4, 2010**.

Also enclosed for your information is a copy of the Certified Statement of Votes, Notice of Election Publication and the Voter Information Pamphlet.

If we can be of further assistance, please do not hesitate to call.

Respectfully,

STEPHEN L. WEIR, COUNTY CLERK

Sue Olvera
Election Processing Supervisor

Enclosures

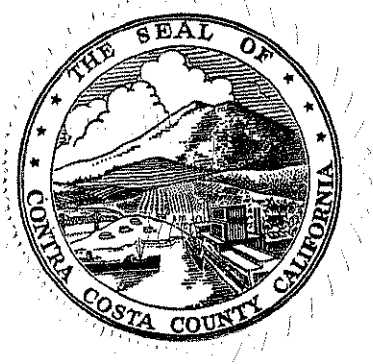
CERTIFICATE OF COUNTY CLERK
AS TO THE RESULT OF THE CANVASS FOR THE
ACALANES UNION HIGH SCHOOL DISTRICT
MEASURE A
SPECIAL ELECTION

State of California)
)
County of Contra Costa) ss.

I, STEPHEN L. WEIR, County Clerk of Contra Costa County, State of California, do hereby certify that I did canvass the returns of the votes cast at the **May 4, 2010, Acalanes Union High School District, Measure A, Special Election**. I further certify that the statement of the votes cast, to which this certificate is attached, shows the whole number of votes cast in said County, and the whole number of votes cast for and against the measure in said County and in each respective precinct therein, and that the totals of the respective columns and the totals as shown for and against the measure are full, true and correct.

WITNESS my hand and Official Seal this 7th day of May, 2010.

STEPHEN L. WEIR, County Clerk



By Sue Olvera
Sue Olvera, Deputy Clerk

SUMMARY REPORT

CONTRA COSTA COUNTY
SPECIAL ELECTION
TUESDAY, MAY 4, 2010

Official Results

RUN DATE:05/07/10 09:26 AM

REPORT-EL45

PAGE 001

VOTES PERCENT

PRECINCTS COUNTED (OF 37)	37	100.00
REGISTERED VOTERS - TOTAL	72,595	
BALLOTS CAST - TOTAL	40,196	
VOTER TURNOUT - TOTAL		55.37

A - Acalanes Union High Sch Dist - Parcel Tax 2/3

Vote for 1

(WITH 37 OF 37 PRECINCTS COUNTED)

Yes	27,487	68.49
No.	12,647	31.51

	R E G I S T E R E D	V O T E R S B C A A L S L T O T A L S	T P U E R R N C O E U N T Y A G E E	A - Acalanes Union High Sch Dist - Parcel Tax 2/3	
				Y e s	N o
37 PRECINCTS					
COUNTY TOTAL	72595	40196	55.37	27487	12647
VOTING PRECINCTS	72595	40196	55.37	27487	12647
10TH CONGRESSIONAL DST	72595	40196	55.37	27487	12647
CONGRESSIONAL TOTAL	72595	40196	55.37	27487	12647
7TH SENATORIAL	72595	40196	55.37	27487	12647
STATE SENATE TOTAL	72595	40196	55.37	27487	12647
14TH ASSEMBLY DST	41988	24991	59.52	18138	6813
15TH ASSEMBLY DST	30607	15205	49.68	9349	5834
STATE ASSEMBLY TOTAL	72595	40196	55.37	27487	12647
1ST SUPERVISORIAL	3	0		0	0
2ND SUPERVISORIAL	53948	31887	59.11	22394	9438
3RD SUPERVISORIAL	15768	7167	45.45	4498	2662
4TH SUPERVISORIAL	2876	1142	39.71	595	547
SUPERVISORIAL TOTAL	72595	40196	55.37	27487	12647
UNINCORPORATED AREAS	11532	5696	49.39	3609	2084
TOTALS	11532	5696	49.39	3609	2084
CITY OF LAFAYETTE	16349	9282	56.77	6784	2489
TOWN OF MORAGA	10348	6289	60.78	4602	1674
CITY OF ORINDA	12808	8155	63.67	5910	2229
CITY OF WALNUT CREEK	21558	10774	49.98	6582	4171
CITY TOTAL	61063	34500	56.50	23878	10563

37 PRECINCTS	R	V	T	P	A - Acalanes Union High Sch Dist - Parcel Tax 2/3	
	E	O	U	E	Y	N
	G	T	R	R	e	o
	I	E	N	C	s	
	S	R	O	E		
	T	S	L	S		
	E	L	T	T		
	R	O	A	A		
	E	T	G	E		
	D	S	E	E		
0001 0009001 RI1 1	0	0			0	0
0002 0009002 AH5 1	0	0			0	0
0003 0009003 ES5 1	3	0			0	0
0004 0009004 AH5 1	1	0			0	0
0005 0009005 CY5 1	159	55	34.59		39	16
0006 0009006 LA5 1	52	27	51.92		23	4
0007 0009007 MO5 1	6	5	83.33		1	4
0008 0009008 OR5 1	5	1	20.00		1	0
0009 0009009 OR5 1	736	417	56.66		273	143
0010 0009010 SM5 1	1521	760	49.97		505	254
0011 0009011 LA1 1	2411	1452	60.22		1039	411
0012 0009012 LA1 1	4791	2757	57.55		2045	709
0013 0009013 LA1 1	4420	2396	54.21		1744	650
0014 0009014 LA1 1	3389	2045	60.34		1525	518
0015 0009015 LA1 1	1338	632	47.23		431	201
0016 0009016 MO1 1	4010	2336	58.25		1709	625
0017 0009017 MO1 1	3510	2109	60.09		1521	583
0018 0009018 MO1 1	2828	1844	65.21		1372	466
0019 0009019 OR1 1	4893	3104	63.44		2289	812
0020 0009020 OR1 1	4130	2588	62.66		1838	744
0021 0009021 OR1 1	2407	1525	63.36		1102	421
0022 0009022 OR1 1	1378	938	68.07		681	252
0023 0009023 OR1 1	0	0			0	0
0024 0009024 SM5 1	0	0			0	0
0025 0009025 SN5 1	2312	1089	47.10		698	391
0026 0009026 WC1 1	2345	1118	47.68		661	455
0027 0009027 WC1 1	4787	3009	62.86		1870	1131
0028 0009028 WC1 1	2519	1680	66.69		1027	648
0029 0009029 CO5 1	775	402	51.87		280	122
0030 0009030 WC5 1	2581	1388	53.78		888	500
0031 0009031 WC5 1	1816	945	52.04		592	352
0032 0009032 WC1 1	3901	1838	47.12		1173	663
0033 0009033 WC1 1	4766	1855	38.92		1157	696
0034 0009034 WC1 1	1828	694	37.96		383	309
0035 0009035 WC1 1	101	45	44.55		25	20
0036 0009036 PH5 1	1565	607	38.79		309	298
0037 0009037 WC1 1	1311	535	40.81		286	249
GRAND TOTALS	72595	40196	55.37		27487	12647

Contra Costa Times

PO Box 4147
Walnut Creek, CA 94596
(925) 935-2525

CCC Elections Dept.
Accts Payable, 524 Main St.
Martinez CA 94553-1140

PROOF OF PUBLICATION

FILE NO. noticeofelection :

In the matter of

Contra Costa Times

I am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above-entitled matter.

I am the Principal Legal Clerk of the Contra Costa Times, a newspaper of general circulation, printed and published at 2640 Shadelands Drive in the City of Walnut Creek, County of Contra Costa, 94598


And which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Contra Costa, State of California, under the date of October 22, 1934. Case Number 19764.

The notice, of which the annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

2/7/2010

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Executed at Walnut Creek, California.
On this 8th day of February, 2010.


Signature

Legal No.

0003388655

NOTICE OF MAIL BALLOT MEASURE ELECTION FOR THE ACALANES UNION HIGH SCHOOL DISTRICT AND NOTICE OF DATE FIXED FOR SUBMITTING ARGUMENTS

NOTICE IS HEREBY GIVEN to the qualified electors of the Acaianes Union High School District, located in the County of Contra Costa, State of California, that in accordance with law, an election will be held on Tuesday, the 4th day of May, 2010, for the purpose of submitting to the electors, for approval or rejection the following parcel tax measure, to be displayed on each individual ballot to wit:

To avoid the severe loss of science, foreign language, English, social studies, the arts, and mathematics classes due to continuing deep cuts in the state's budget, and to provide students with high-quality programs and services, shall the Acalanes Union High School District be authorized to collect an emergency special tax at an annual cost of \$112 per parcel for five years beginning July 1, 2010, with a citizens' oversight committee, and offering a senior exemption?

YES

NO

If at least 2/3 of the voters voting on this measure vote "Yes", the measure will pass.

Arguments for or against this measure may be submitted to the Contra Costa County Elections Division, 555 Escobar St., Martinez, CA 94553, not later than Feb. 11, 2010, which has been determined by the elections official to be a reasonable date based upon the time necessary to prepare and print arguments. No argument shall exceed 300 words in length.

A verification statement signed by the authors must accompany all arguments; a sample of this form is available by calling the Elections Office.

Pursuant to Section 9166 of the Elections Code, one argument for and one argument against this measure will be selected for printing and distribution to the voters with the sample ballot.

The elections official will also provide opportunity for rebuttal arguments in accordance with Section 9167 of the Elections Code. Rebuttal arguments shall not exceed 250 words and must be filed no later than February 19, 2010.

For more information on filing arguments, call the Elections Office, (925) 335-7800.

DATED: February 3, 2010

STEPHEN L. WEIR,
COUNTY CLERK

By:
Rosa Mena, Deputy

NOTA:
El decano obtiene la

solicitar una copia de la
misma llamando al
Departamento de
Elecciones, (925) 335-
7800.

CCT#1388655
Feb. 7, 2010

VOTER INFORMATION PAMPHLET

Containing

MEASURE A

ACALANES UNION HIGH SCHOOL DISTRICT

TUESDAY, MAY 4, 2010

Arguments in favor of or against the proposed measure are the opinions of the authors.

If you would like to receive this information in Spanish please call (925) 335-7800. If you have already requested voting information in Spanish, the information will be mailed to you automatically.

Si desea recibir esta información en español, por favor llame al (925) 335-7800. Si ya solicitó información para votar en español, ésta será enviada automáticamente por correo.

**PARCEL TAX MEASURE A
ACALANES UNION HIGH SCHOOL DISTRICT**

To avoid the severe loss of science, foreign language, English, social studies, the arts, and mathematics classes due to continuing deep cuts in the state's budget, and to provide students with high-quality programs and services, shall the Acalanes Union High School District be authorized to collect an emergency special tax at an annual cost of \$112 per parcel for five years beginning July 1, 2010, with a citizens' oversight committee, and offering a senior exemption?

**COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF
PARCEL TAX MEASURE A**

The Board of Education of the Acalanes Union High School District has adopted a resolution proposing a parcel tax (a qualified special tax).

The ballot measure asks voters to decide whether a parcel tax of \$112 should be imposed on each parcel of taxable real property within the District, beginning July 1, 2010. The proposed parcel tax would expire on June 30, 2015. It would be collected in addition to the District's existing parcel tax, which is \$189 per year and has no expiration date.

A parcel of taxable real property is any unit of real property in the District that receives a separate tax bill for property taxes from the Contra Costa County Treasurer-Tax Collector's Office. A parcel otherwise exempt from property taxes will also be exempt from the imposition of the parcel tax.

The ballot measure includes a senior citizen exemption. Any parcel owned and occupied by a person 65 years of age or older would be exempt from the parcel tax upon proper application to the District. Senior citizens with a current valid exemption from the District's existing parcel tax would be exempt from the proposed parcel tax and would not be required to reapply.

The ballot measure states that the proceeds of the parcel tax will be used to "avoid the severe loss of science, foreign language, English, social studies, the arts, and mathematics classes due to continuing deep cuts in the state's budget, and to provide students with high-quality programs and services." Proceeds from the parcel tax may be used only for the specific purposes set forth in the ballot measure and according to constitutional and statutory provisions.

State law requires the District's chief fiscal officer to file an annual report with the District Board that states the amount of funds received and expended in the year and the status of any projects required or authorized to be funded from the tax proceeds. State law also requires the proceeds from the parcel tax to be deposited into a designated account. Additionally, an independent citizens' oversight committee appointed by the District Board will monitor expenditures.

Two-thirds of those voting on the ballot measure must approve the measure for it to pass.

A "yes" vote is a vote in favor of authorizing the parcel tax.

A "no" vote is a vote against authorizing the parcel tax.

ARGUMENT IN FAVOR OF PARCEL TAX MEASURE A

Measure A avoids the severe loss of science, foreign language, English, social studies, arts and mathematics classes due to continuing deep cuts in the state's budget, as well as provides students with high-quality classroom programs and services within the Acalanes Union High School District.

Three years of significant state budget cuts have forced the District to reduce its budget by more than \$8 million - a reduction of over \$1,575 per student. Local action is the necessary way to address these cuts. The nonpartisan Legislative Analyst Office predicts no fiscal improvement on the state level for at least four years, which will further weaken the district's ability to provide adequate student programs.

Without Measure A:

- **Science and mathematics classes will be significantly limited**
- Foreign language programs will be reduced
- Teacher cutbacks will limit the courses available to students -- including AP electives -- and force class sizes to continue to increase
- Academic support services such as librarians and counseling will be greatly curtailed

Every Yes vote will protect the educational resources necessary for students to be competitive applicants for colleges and technical institutions. In the face of the deepening California state budget crisis,

approval of Measure A is a local solution that will provide reliable local funding for our schools.

AUHSD is the top rated high school district in California. The strong academic achievement at our schools helps maintain high property values.

Measure A will provide the District with a **temporary emergency source of local funds** that cannot be disrupted by the state. The cost is reasonable at \$112 per parcel and will sunset after five years. All expenditures will be audited and monitored by an Independent Citizens' Oversight Committee. Senior citizens will be offered an exemption.

Please join us in supporting local program control for our schools by voting Yes on Measure A.

Joan Kiekhaefer
President, Educational
Foundation of Orinda

Astrida Lalor
President, Acalanes
Parents Club

Mary Jean Parton
President, Mutual 8; Rossmoor

Shari Simon
President, Moraga Education
Foundation

Ed Stokes
Lafayette Business Person of the Year 2009;
Founder of Diablo Foods

**REBUTTAL TO ARGUMENT IN FAVOR OF
PARCEL TAX MEASURE A**

**IT'S THE TAX PROPONENTS WHO NOW MISLEAD VOTERS, AFTER
SLIPPING MEASURE A INTO THIS EXPENSIVE VOTE-BY-MAIL
PROCESS IN FEBRUARY....**

- The Acalanes Union High School District has the **lowest student-per-teacher ratio** (20.6 to 1) of any Contra Costa County high school district. Small class-size increases would conserve millions of taxpayer dollars, in a tough economy.
- As AUHSD's budget predicts, **District enrollment will continue declining for at least three more years.** Fewer students shouldn't require one tax increase after another.

- **AUHSD is spending nearly \$10,000 per student this year**, in operational expenses alone — almost \$200,000 per 20-student classroom. Enough's enough!
- **AUHSD teacher salaries top out at \$90,801, and average \$75,477** (plus tenure and extraordinary benefits), for just 186 employment days annually.
- Strong academic achievement? Exposed in *Not as Good as You Think* (Pacific Research Institute), **AUHSD performs poorly in State testing of college readiness** — averaging only 36% proficiency in English, for example (<http://eap2009.ets.org/ViewReport.asp>) — despite averaging only 18 students per English classroom!
- Compared with similar schools, **Las Lomas High School's 2008 Academic Performance Index rating (last available) was only 4 out of 10.**
- **AUHSD already enjoys a permanent \$189 annual parcel tax.** Predictably, Measure A's additional \$112 annually won't really sunset either.
- **"Independent oversight" committees cannot revoke reckless new tax schemes once they've passed.**

AUHSD again threatens cuts in mathematics, science, foreign languages, etc. That doesn't need to happen. There's plenty of money now, if managed properly.

VOTE NO ON THIS UNNECESSARY NEW TAX!

More information: WWW.NOonA.info

Orinda Taxpayers Association
Richard S. Colman, Chairman

Paul W. Van Etten
Retired FRB Examiner

Robert W. Hoffmann
Registered Electrical Engineer

Arthur W. Ronat
Former Accountant
Former Grand Jury Foreman

Alliance of Contra Costa Taxpayers
Kenneth E. Hambrick, Chairman

**ARGUMENT AGAINST
PARCEL TAX MEASURE A**

WITH THREE PREVIOUS PARCEL-TAX ELECTIONS IN JUST TEN YEARS (all passing), Acalanes Union High School District claims of fiscal responsibility aren't valid.

THIS *FOURTH* PROPOSAL was introduced just three months after voters generously approved a **\$189 permanent parcel tax**. District tax promoters said *that* measure would provide financial stability. But they're back for more anyway.

- AUHSD's \$26,750 tax-promotion consultant presented his findings in an 8:00 A.M. meeting February 2. AUHSD's Board then hustled this new tax on to the ballot later the same day.
- Acting illegally (per Attorney General Brown), AUHSD refinanced four recent bond measures to borrow *additional* funds — thereby obligating taxpayers, without their vote, for higher principal payoffs.
- AUHSD, unconcerned about a difficult economy, seeks Measure A's new taxes in a special vote-by-mail process concluding May 4 — likely costing taxpayers about twice what consolidating the vote with the Primary election just a month later would have cost.
- Expensive mail-in balloting, financed by already overstressed taxpayers, favors well-funded campaigns — e.g., pro-tax schemes.
- Measure A's senior exemption? It's another sneaky gimmick by an insatiably money-hungry district. Fair-minded seniors, meanwhile, recognize the inequity in backing taxes they needn't pay themselves.

Acalanes has the lowest students per classroom of any high school district in the county. There is no need for these small classes at the high school level. A small increase in class size would eliminate the need for any additional money.

Our grassroots opposition doesn't have professional campaign agents, taxpayer-financed polls and spin doctors, media coverage — nor illegal school-based campaigning. We must rely instead on voters' common sense.

It's time for AUHSD prudence regarding taxpayer dollars they already receive, not frightening voters and manipulating election outcomes.

Vote NO on this unnecessary tax!

Walter J. Parsons
Retired Telecommunications Manager

Jerome L. Stark
Retired
Former Grand Jury Member

William R. Cottrell
Retired Commercial Airline Pilot

Cynthia A. Seibert
Registered Nurse

Lafayette Taxpayers Association
Donald E. Lively, Coordinator

**REBUTTAL TO ARGUMENT AGAINST
PARCEL TAX MEASURE A**

Measure A is a **temporary emergency response** to deep state budget cuts. No one can control the actions taken in Sacramento, but we can control what happens locally.

Without Measure A, the district will be forced to eliminate more than 50 teaching positions by May 15th, a situation we can avoid by voting YES by May 4th.

The facts are very clear:

If you vote **Yes**, you vote to strengthen local control in the Acalanes Union High School District and **protect the investment in high quality classroom programs** voters have made over the last 20 years.

If you vote **No**, you vote to put Sacramento in charge and watch as millions in budget cuts **reduce the math, science, arts and other classroom programs** that have made ours the highest achieving high school district in the state.

It is that simple.

So is the fact that the value of every home has been protected by the outstanding reputation of our schools – and the fact that a supermajority has consistently voted in support of those schools.

Local funds are vital: Of the 88 California high school districts, ours is ranked #1 in achievement, but 65th in state funding.

Our opponents present misstatements about class sizes, debt refinancing, the senior exemption and how Measure A was placed on the ballot. **Learn the facts for yourself at www.AboutMeasureA.org.**

Together, we must act locally to raise the emergency funds our schools need **to maintain the quality education our children deserve.**

Join us. **Vote Yes on Measure A.**

Sharon Richard
President, Campolindo
Parents Club

Sandra Breber
President, Miramonte High
School Parents Club

Paul Rosenzweig
Treasurer, Golden Rain
Foundation (Rossmoor)

Judy Carney
Lafayette Citizen of the Year
2009
Lafayette Community
Foundation - Founding Member

Glynnis E. Cowdery
Past President, Walnut Creek Education Foundation

**FULL TEXT OF
PARCEL TAX MEASURE A**

**ACALANES UNION HIGH SCHOOL DISTRICT
EMERGENCY EDUCATION ACT OF 2010**

To avoid the severe loss of science, foreign language, English, social studies, the arts and mathematics classes due to continuing deep cuts in the state's budget, and to provide students with high-quality programs and services, shall the Acalanes Union High School District be authorized to collect an emergency special tax at an annual cost of \$112 per parcel for five years beginning July 1, 2010, with a citizens' oversight committee, and offering a senior exemption?

This Proposition may be known and referred to as the "Acalanes Union High School District Emergency Education Act of 2010" or as "Measure A".

FINDINGS

The Acalanes Union High School District (the "District"), comprising Acalanes High School, Campolindo High School, Las Lomas High School, Miramonte High School, and alternative programs, is one of the top-ranked high school districts in the State, and has been able to offer its students an outstanding educational opportunity for many years.

Perpetual California State budget problems threaten the District's many successful educational programs with an increasingly uncertain fiscal future.

Contributions from parent clubs and educational foundations, while generous, are not adequate to fund academic core programs.

An emergency special parcel tax will help prevent the loss of science, foreign language, English, social studies, the arts, and mathematics classes that provide students with high-quality programs and services.

The Acalanes Union High School District will receive less per student funding in the 2010-2011 fiscal year than in 2005-2006 fiscal year.

The Acalanes Union High School District could receive further cuts to its per student funding as a result of the Governor's January 8, 2010, budget proposal that relies on \$6.9 billion in Federal assistance to mitigate the State's \$19.9 billion deficit.

On February 1, 2010, the Federal assistance that the Governor is relying on is expected to be \$1.5 billion, potentially leaving the Governor's 2010-2011 budget out of balance by \$5.4 billion.

From 2008-2011 State funding per student funding fell \$1,575 for a total sum of \$8,500,000 lost in the State's support of the District's educational programs.

TERMS OF EMERGENCY EDUCATION ACT

Terms and Purposes. Upon approval of two-thirds of those voting on this Proposition, the District shall be authorized to levy a qualified special tax annually on each parcel of taxable real property in the District commencing July 1, 2010 and ending on June 30, 2015. The qualified special tax shall be known and referred to as the "Emergency Education Act". The amount of the Emergency Education Act shall be \$112 per parcel per year.

Proceeds of the Emergency Education Act shall be authorized to be used to provide financial support to school programs, as follows:

1. To offer mathematics and science courses meeting the UC "a-g" requirements;
2. To provide foreign language courses of broad ability range and interest;
3. To offer social studies and English courses essential to a comprehensive education;
4. To preserve dynamic visual and performing arts programs;
5. To provide comprehensive student support services such as counseling and library programs needed for successful student transition to post-secondary schools.

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 Emergency Education Act upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the District's Governing Board or otherwise as required by law or by the Contra Costa County Tax Collector. Senior citizens with a current valid exemption from the District's special tax approved on November 3, 2009, shall continue to be exempt and not be required to reapply, subject to those procedures.

ACCOUNTABILITY PROVISIONS

Independent Citizens' Oversight Committee. The Governing Board shall establish an independent Citizens' Oversight Committee to ensure that proceeds of the Emergency Education Act are spent wisely and only for the purposes named in this Proposition. The Governing Board shall provide by resolution for the composition, duties, funding, and other necessary information regarding the Committee's formation and operation.

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

LEVY AND COLLECTION

The Emergency Education Act shall be collected by the Contra Costa County Treasurer-Tax Collector 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 Collector. 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 which receives a separate tax bill for *ad valorem* property taxes from the Contra Costa County Treasurer-Tax Collector's Office. All property which is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the Emergency Education Act 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 a list of parcels to the Contra Costa County tax collection officials which the District has approved for a Senior Citizen Exemption. The Contra Costa County Assessor's determination 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 Emergency Education Act. With respect to the Senior Citizen Exemption, the decisions of a District administrative review panel shall be final and binding. Taxpayers wishing to challenge the County Assessor's determination 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 Emergency Education Act paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

SEVERABILITY

The Governing Board hereby declares, and the voters by approving this Proposition concur, that every section, paragraph, sentence and clause of this Proposition has independent value, and the Governing Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this Proposition by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.