

Impartial Analysis of Measure “N”

This analysis was prepared by the Mono County Counsel.

Measure “N” would authorize the Mammoth Unified School District (“the District”) to levy a special parcel tax to replace the District’s existing Measure “G” parcel tax, which expires in 2027. A “parcel” is defined as any unit of land that receives a separate property tax bill from the County.

The Proposed Tax

If approved, Measure “N” would authorize a tax of **\$99 per parcel, per year, for seven years**, beginning July 1, 2026, and ending June 30, 2033. The District estimates the tax would generate approximately **\$1.1 million annually**. Starting July 1, 2027, the tax rate would be adjusted annually for inflation based on the California Consumer Price Index.

A “YES” vote on this measure is a vote to authorize the tax. A “NO” vote is a vote to not authorize the tax. If Measure “N” fails, the existing Measure “G” tax will continue until it expires. Passage of Measure “N” requires approval by two-thirds (66.67%) of the voters.

Use of Tax Revenue

Revenue from this tax can only be used for specific educational purposes and cannot be taken by the state. The measure requires the District to use the funds for purposes including:

- Attracting and retaining qualified teachers
- Keeping class sizes small in early grades
- Enhancing math, science, arts, and music programs
- Maintaining extracurricular and athletic programs
- Providing updated technology, books, and supplies

The measure specifically requires that at least 10% of annual proceeds be used for maintaining extracurricular and athletic programs.

Tax Exemptions

Measure “N” provides two exemptions from the tax:

1. An exemption for any parcel owned and occupied as a primary residence by a person aged 65 or older. Property owners who already receive the senior exemption

for Measure “G” will be automatically exempted from Measure “N” without reapplying.

2. An exemption for any property that is otherwise exempt from *ad valorem* property taxes, such as properties owned by government agencies.

The measure does not include exemptions based on income or for persons receiving Supplemental Security Income disability benefits.

Accountability and Oversight

The measure requires specific accountability provisions. All tax revenue must be deposited into a separate account. The District must conduct annual independent audits and publish an annual public report detailing the amount of funds collected and spent, and the status of funded programs. The measure also requires the creation of an independent Citizens’ Oversight Committee, appointed by the School Board, to monitor expenditures and report its findings to the public.

This analysis is a summary. For the full text of the measure, including the complete list of purposes and procedures, please see “Measure N” printed in this pamphlet.