IMPARTIAL ANALYSIS OF MEASURE B

Measure B will authorize the Williams Unified School District to levy a special tax for the purpose of acquiring, constructing, or improving real property or equipment and will also authorize issuing bonds in the maximum amount of \$35 million for the same purposes. The tax will be levied on each non-exempt county assessor's parcel located within Community Facilities District No. 1. The amount of the tax levied on a parcel will be determined by reference to the number of special tax units or STUs assigned to each parcel.

Each parcel containing a single-family detached house will be assigned one STU. Each parcel for which a residential building permit is issued will be assigned one STU. Each parcel zoned for residential use which has water and sewer service across its frontage will be assigned one STU. The first 100 lots to be developed in Eastside Project Unit 2 will be assigned one STU. Each parcel for which a building permit for commercial or industrial construction has been issued or on which a commercial or industrial use exists, now or in the future, will be assigned one STU for each one-quarter acre. Agricultural property containing no residence and vacant, undeveloped, non-agricultural property, will not be taxed. Parcels defined by the Colusa County Assessor as being unbuildable will not be taxed.

Each year the Trustees of the district will review all property in the district and assign the appropriate STUs. They will determine the amount of tax required and levy it. The annual tax levy may not exceed the following:

- 1. Parcels for which a building permit issued prior to January 1, 1994 or on which a commercial or industrial use existed before January 1, 1994; property zoned for single family residential use which had water and sewer service across its frontage on December 9, 1993; the first 100 lots developed in the Eastside Project Unit 2 -- \$36 per STU for fiscal year 1994-95.
- 2. Parcels for which a building permit for residential construction issued after January 1, 1994 -- \$300 per STU for fiscal year 1994-95.
- Parcels for which a building permit for commercial or industrial construction issued after January 1, 1994 or on which a commercial or industrial use not requiring a building permit commences after January 1, 1994 -- \$36 per STU for fiscal year 1994-95.
- 4. These rates are subject to maximum annual increases of two percent compounded.

The tax is a lien against the parcel on which it is levied, will be collected each year as ordinary property taxes are collected, and can be collected through foreclosure.

The property owner may apply annually for an exemption from fifty percent of the tax if the property is the primary residence of the owner and occupied by a head of household or spouse at least 65 years of age. Any taxpayer claiming the amount or application of the tax is in error may appeal to the District.

DARRELL W. LARSEN ACTING COLUSA COUNTY COUNSEL

ARGUMENT IN FAVOR OF MEASURE B

Our children are our most valuable resource. If they are to be able to compete in this ever changing society, they need the best education possible. Ensuring that their classrooms are not overcrowded will make it easier for teachers to concentrate on education rather than the problems that crowding causes.

The Williams School District is projected to more than double in size over the next ten years. The enrollment is anticipated to grow from the present 891 students to over 1750 students by the year 2001. The current schools have capacity for less than one fourth of the increase anticipated. Current sources of construction funding available to the District are not enough to pay for the new schools needed. The fees the Developers pay now satisfy only about 21% of the current costs of schools needed for children from new homes. Further, we cannot rely upon the State to fund the construction as they are having trouble in funding even 50% of the projected needs. If new schools are not built, the existing schools will become increasingly overcrowded, making it impossible to maintain the current number of students per classroom.

The Bond Measure is designed so that families moving into newly constructed homes will pay for the new schools their children will need. Existing homeowners will pay for the expansion of existing schools that is presently needed. These include expansion of the library and a new cafeteria large enough to handle the present number of students. The Bond Measure also allows for homeowners 65 or older to apply for a reduction in the fee.

We strongly urge you to join us in helping to solve the crowding crunch by voting yes on Measure B.

TIM WRIGHT BOARD PRESIDENT WILLIAMS UNIFIED SCHOOL DISTRICT NO ARGUMENTS AGAINST MEASURE B WERE FILED