

MEASURE B ASSESSMENT RENEWAL

Presentation to
MCSD
Board of Directors

What is An Assessment?

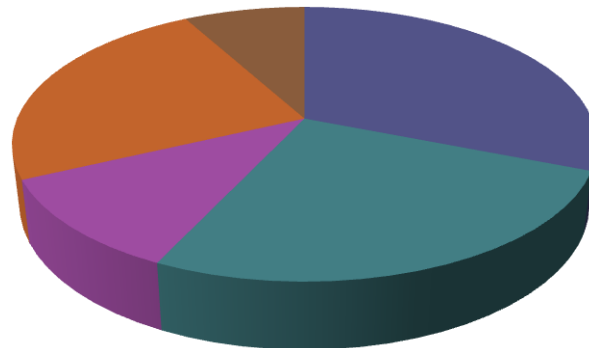
- A levy based on *Special Benefit* to property.
- Charged on the tax roll.
- Distinct from a property-related fee.
- Distinct from a tax.

Proposition 218

- Adopted by the voters in 1996
- Added notice/ballot/hearing requirements
- Imposed *substantive requirements*:
 - Engineer's Report
 - Separation of General Benefit
 - Identification of Special Benefit
 - Proportionality
 - Public Property Treatment

What Will Be Funded

□ Parks and Sports Complexes	31%
□ Halls and Activity Centers	26%
□ Trails and Open Space	11%
□ Capital Improvements	24%
□ Incidental Expenses	8%



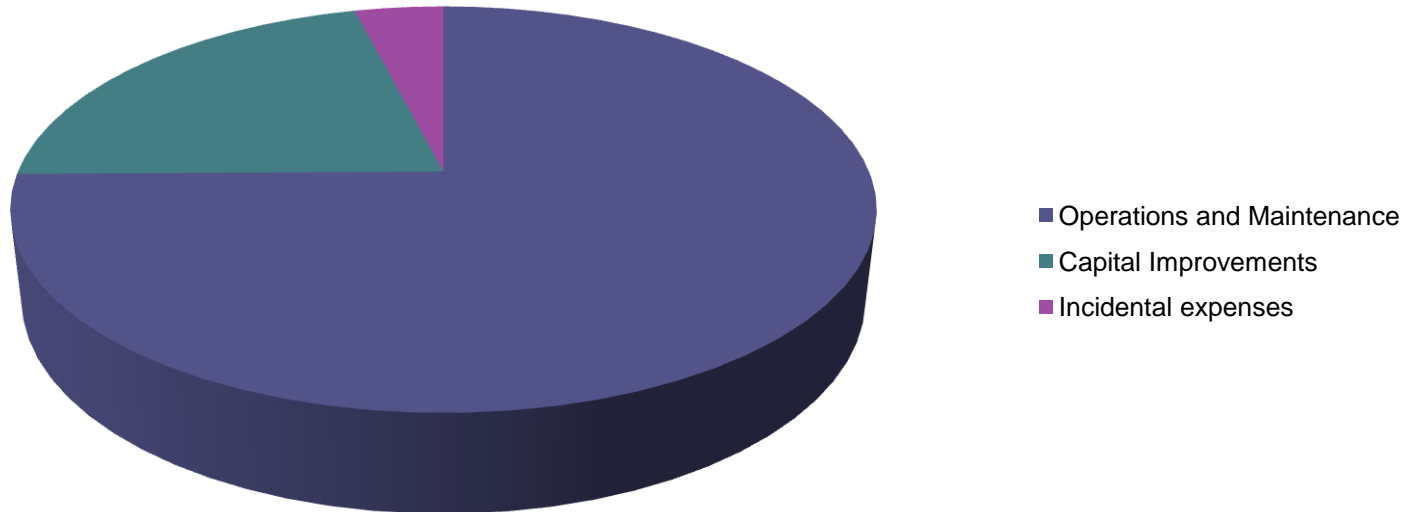
■ Parks & Sports Complexes
■ Halls and Activity Centers
■ Trails and Open Space
■ Capital Improvements
■ Incidental Expenses

What Will Be Funded

- Does Not Fund
 - ▣ MCSD Administration
 - ▣ Recreation Programs/Activities
- Funds
 - ▣ Maintenance and Operations of Facilities
 - ▣ New Construction (Teen/Family Center)
 - ▣ Rennovations/Improvements

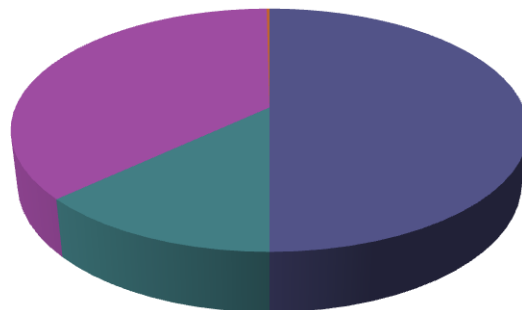
Expenditures

□ Total Expenditures:	\$568,714
▣ Operations & Maintenance	\$429,900
▣ Capital Improvements	\$122,000
▣ Incidental Expenses	\$ 16,814



Revenues

□ Total Revenue	\$568,714
▣ Non-Assessment	
■ General Benefit	\$284,357
■ Additional Contribution	\$74,187
▣ Assessment	
■ Charged on Tax Roll	\$208,960
■ Public Property	\$1,210



- Non Assessment - General Benefit
- Non Assessment - Additional Contribution
- Assessment - Charged on Tax Roll
- Assessment - Public Property

Rates

- Residential: \$30.00 per Dwelling Unit
 (\$15.00 per Bed for Convalescent/LTC)

- Non residential: \$30.00 per Acre for first two acres
 \$15.00 per Acre for 3rd and 4th acre
 \$7.50 per Acre for 5th and 6th acre
 \$3.75 per Acre for 7th and 8th acre

- Vacant: \$10.00 per Parcel

How does this compare with the current Measure B?

□ Capital Improvements (current Measure B):

■ McKinleyville Activity Center	\$ 859,516
■ Azalea Hall	\$1,000,458
■ Hiller Sports Complex	\$1,015,323
■ (Excluding community donations)	

TOTAL: \$2,875,297