

FULL TEXT OF MEASURE M
TAMALPAIS UNION HIGH SCHOOL DISTRICT
QUALITY EDUCATION RENEWAL MEASURE

Measure M

Since 1989, Tamalpais Union High School District has relied on locally-controlled parcel tax funding to keep excellent teachers in our classrooms and challenging academic programs available to our students. Today this funding provides \$16.8 million each year, which represents 17% of the District's annual budget, and it is set to expire soon.

Tamalpais Union High School District has already made \$6.7 million in annual cuts, increased class size, cut administrative staff and reduced benefits, with more cuts expected in the future. In addition, due to increased student enrollment, our schools have needed to hire more than 70 additional teachers to serve these students. As a community-funded district, Tamalpais Union High School District does not receive additional State funding as more students attend local schools.

If the local parcel tax funding expires without renewal, local schools will face \$16.8 million in additional cuts, which would include significant teacher layoffs and deep cuts to academic programs.

Measure M is on the ballot to renew expiring parcel tax funding at the current rate to help minimize additional teacher layoffs and cuts. Even if Measure M passes, our District will still face cuts.

Measure M will protect high quality education and renew existing local funding to:

- Maintain excellent science, technology, engineering, math, reading and writing instruction
- Attract and retain highly qualified teachers
- Support music and art programs
- Provide a high-quality education to students

Fiscal accountability is required, and all funds will stay local to support Tamalpais Union High School District schools. No funds can be taken away by the State. Independent citizens' oversight and annual audits are required. Seniors will continue to be eligible for an exemption from the cost.

TERMS

To renew \$16,800,000 in expiring annual funding and prevent deep cuts by continuing locally controlled school funding the state cannot take away, shall Tamalpais Union High School District ("District") maintain excellent hands-on science, technology, engineering, math, reading and writing instruction; attract/retain highly qualified teachers; and support music/art; by adopting a measure renewing the current \$469 annual per parcel rate for 9 years, with senior exemptions, cost of living adjustments, and independent oversight?

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- To maintain excellent science, technology, engineering, math, reading, and writing instruction
- To attract and retain highly qualified teachers
- To support art and music programs
- To provide a high-quality education to students

No funds will be spent on administrative salaries or benefits.

A. Amount, Basis, & Collection of Tax

Beginning November 4, 2020, the District shall be authorized to levy an annual qualified special tax at the rate of \$469 per parcel on all assessor's parcels. The authorization to levy this qualified special tax shall expire on June 30, 2029. It is intent of the voters that the tax be levied immediately following its adoption until June 30, 2029, unless extended by voters. Beginning on July 1, 2021, the rate of the qualified special tax shall be increased by three (3) percent every year to account for increases in the cost of living.

This qualified special tax is estimated to raise \$16.8 million in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy and the cost of living increase.

If this Measure is approved, the qualified special taxes authorized by voters as "Measure B" in November 2011 and "Measure J" in November 2018 shall cease and be replaced with this Measure on the date this Measure becomes effective.

B. Exemptions

Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who is/are:

1. An individual who will attain 65 years of age prior to May 1 of the tax year and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,
2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal residence ("SSI Exemption"); or
3. Receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, and occupying said parcel as his or her principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application received by the District no later than May 1 prior to the tax year. Exemptions granted under prior special taxes levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

The District shall annually provide to the Marin County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an exemption.

C. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the qualified special tax including any exemptions, the application of the qualified special tax to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary.

D. Appropriations Limit

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

E. Mandatory Accountability Protections

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.

2. *Annual Reports.* No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

3. *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to the Measure to ensure

that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation. The Board shall have the option to extend any current independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

F. Annual Plan

Beginning with expenditures for the 2021-2022 school year, an expenditure plan (the "Proposed Annual Plan") shall be developed annually, on or before June 30, for the succeeding fiscal year by the District staff. The Proposed Annual Plan will recommend expenditures of the tax proceeds that are consistent with the intent of the Measure. The assumptions associated with the recommended expenditures shall be included in the Proposed Annual Plan. The Proposed Annual Plan shall be presented for Board action each fiscal year in conjunction with the District's annual budget adoption process for the subsequent fiscal year. To facilitate public discussion, the Proposed Annual Plan shall be made available for public review.

G. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

H. Severability

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