



TAMALPAIS UNION HIGH SCHOOL DISTRICT

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
PARCEL TAX OVERSIGHT COMMITTEE**

ANNUAL REPORT FOR 2021-22 FISCAL YEAR

**Presented to TUHSD Board of Trustees
October 25, 2022**

Current Committee Members:

Jennifer Ginsburg, Chairperson

Robin Moses, Vice-Chairperson

John Richard

Bill Levinson

Tammy Wilks Kornfeld



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Introduction

The Tamalpais Union High School District Parcel Tax Oversight Committee (PTOC Committee) was established by the District's Board of Trustees as required by the November 2018 voter-approved ballot Measure J. Measure J required the creation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to Measure J to ensure that funding raised under Measure J are spent only for the purposes described in Measure J.

The PTOC Committee confirms that Tamalpais Union High School District has received positive financial audits and is spending these tax dollars in accordance with the voter-approved ballot measure. The committee wishes to highlight to the Board of Trustees, its recognition of the importance and value of these funds to support high quality education in our schools. Without the parcel taxes, the students would have experienced a reduction in core academic programming and art and music elective offerings, higher class sizes, reduction in counseling support services to students and the loss of highly qualified teachers to other school districts.

Note: On November 3, 2020, voters approved Measure M, which contains the same citizens' oversight provisions in the parcel tax ballot language as in Measure J. Measure J funding concluded at the end of the 2020-21 fiscal year and Measure M funding began for the 2021-22 fiscal year. As a result, this 2021-22 Annual Report is solely focused on Measure M funding and the future 2022-23 Annual Report will be solely focused on Measure M funding.

Background

Since 1989, Tamalpais Union High School District has relied upon stable local parcel tax funding approved and renewed multiple times by our community voters. In 2012, voters approved Measure B which authorized a parcel tax of \$238.78 per parcel with an annual 3% annual increase and with senior exemptions that would expire at the end of June 2022.

On November 6, 2018, voters approved Measure J, which is a supplementary parcel tax, that authorized an additional parcel tax of \$149 per parcel with an annual 3% annual increase with senior exemptions that would also expire at the end of June 2022. Measure J funding would be in addition to Measure B funding during the four-year duration of Measure J.

The Board of Trustees authorized the formation of the Parcel Tax Oversight Committee with approved by-laws. It was formed in the 2019-20 school year once Measure J funds were actually received in December 2019, per the ballot measure language. The Committee met twice (September 2021, March 2022) during the 2021-22 fiscal year to review district financial



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reports and independent financial audits prepared by the auditing firm Christy White & Associates.

The Measure J parcel tax rates and annual amount collected from November 7, 2018 to present are listed below. Given the ballot measure language, voters authorized an annual prorated tax amount collected for the remainder of the 2018-19 tax year from November 7, 2018 through June 30, 2019 to be collected on the November 2019 tax bill in addition to the regular annual amount collected for the 2019-20 tax year. Again, this 2021-22 Annual Report is solely focused on Measure M funding and the future annual reports will be solely focused on Measure M funding.

Tax Year	Measure J Parcel Tax Rate	Measure M Parcel Tax Rate	Annual Amount Collected
2018-19	\$149.00 per parcel	-	\$0
2019-20	\$153.47 per parcel	-	\$8,638,017 (\$5,356,947 for 2019-20 + \$3,281,070 for 11/7/2018 through 6/30/2019)
2020-21	\$158.07 per parcel		\$5,317,849
2021-22	-	\$483.06 per parcel	\$16,393,903

Note: 'Annual Amount Collected' is based on the number of parcels and the rate of tax and fluctuates annually with the number of exemptions.

Voter Approved Authorization of Parcel Tax Proceeds:

Measure M: Tamalpais Union High School District Special Tax - November 3, 2020

"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?"



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Measure M further noted:

“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, reading, and writing instruction
- To attract and retain highly qualified teachers
- To support art and music programs
- To provide a high-quality education to all students

No funds will be spent on administrative salaries or benefits.”

Exemptions

Per the ballot measure language, Measure M includes all legal exemptions (Senior, SSI, SSDI) and the process and forms needed to apply for all exemptions are [linked here](#) on the District home webpage.

Annual Summary of Expenditures for 2021-22

Detailed table of 2021-22 Annual Expenditures of Measure M proceeds are [linked here](#).

Parcel Tax Oversight Committee Review and Findings:

The Committee reviewed district financial reports, annual independent district financial audits and met with Assistant Superintendent of Business and Operations Corbett Elsen and confirmed the district allocations were consistent with the voter-approved ballot measure language. Likewise, the Committee confirmed these allocations were expended as authorized.

Appendices:

Parcel Tax Oversight Committee agendas, materials and minutes are [linked here](#) on the ‘TUHSD PTOC Communications’ website.