

June 7, 2022 - Measure E

MEASURE E LARKSPUR-CORTE MADERA SCHOOL DISTRICT

To continue attracting and retaining highly qualified teachers/ staff; keeping school facilities safe/ clean/ well-maintained; supporting programs in math, science, technology, engineering, reading and writing; and maintaining small class sizes, shall Larkspur-Corte Madera School District's measure renewing the expiring school parcel tax at the existing rate of \$910 per parcel for 10 years be adopted, with annual adjustments, senior exemptions, independent oversight, and continuing \$4,000,000 in annual school funding that cannot be taken away by the state?

YES

NO

Votes required to pass: 2/3 voter approval
Parcel tax for educational purposes

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Impartial Analysis

IMPARTIAL ANALYSIS BY COUNTY COUNSEL OF MEASURE E

LARKSPUR-CORTE MADERA SCHOOL DISTRICT SPECIAL PARCEL TAX MEASURE

MEASURE E

This Measure was placed on the ballot by the Board of Trustees of the Larkspur-Corte Madera School District.

The existing Larkspur-Corte Madera School District parcel tax of \$910 for Fiscal Year 2022-23 is set to expire on June 30, 2024. If this Measure is approved by two-thirds of the votes cast on this special tax proposal, the existing Larkspur-Corte Madera School District parcel tax will be replaced with a parcel tax of \$910 per year per assessor's parcel for a period of ten years beginning July 1, 2022 and expiring June 30, 2032. Beginning on July 1, 2023, the rate of the special tax shall be increased by five percent (5%) each year. The Larkspur-Corte Madera School District Board of Trustees estimates revenue from this Measure will average approximately \$4 million dollars annually.

An exemption from this special tax may be granted on any parcel owned by one or more persons who is occupying said parcel as their principal place of residence and is: (1) 65 years of age or older; (2) receiving Supplemental Security Income for a disability regardless of age; or (3) receiving Social Security

Disability Insurance benefits regardless of age and meets specific income guidelines from the federal government.

The Measure provides for community oversight. The stated purposes for the funds raised by this special tax are to attract and retaining teachers and staff; maintain school facilities; support programs in math, science, technology, engineering, reading and writing; and to maintain small class sizes. Priorities for expenditures of funds will be determined by the Board of Trustees of the Larkspur-Corte Madera School District.

Pursuant to the 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.

s/BRIAN WASHINGTON
Marin County Counsel

Argument In Favor

ARGUMENT IN FAVOR OF MEASURE E

Vote YES on E to protect high-quality education in Larkspur-Corte Madera elementary and middle schools!

In 1988, over 70% of voters in our community approved locally controlled education funding that now accounts for nearly 20% of the school district budget. By law, these funds must stay local and can't be taken by Sacramento. This funding was overwhelmingly renewed by voters in 1993, 1999, 2005, 2009, 2016 and is now again set to expire.

Measure E renews approximately \$4 million in expiring annual local education funding. Without Measure E, Larkspur-Corte Madera schools could be forced to cut approximately 28 teacher positions, eliminate many academic programs, reduce school library hours and increase class sizes.

For our students to succeed in high school, college and 21st Century careers, we must continue reliable local funding for high-quality teachers and challenging academic instruction.

YES on E supports excellent education in our schools by:

- Attracting and retaining highly qualified teachers and support staff
- Keeping school facilities safe, clean and well-maintained
- Continuing research-based programs in math, science, engineering, technology, reading and writing
- Keeping instructional materials and classroom technology up-to-date
- Maintaining small class sizes

Measure E requires strict fiscal accountability:

- All money goes directly to core academic programs at Neil Cummins Elementary School, The Cove School and Hall Middle School.
- No funds can be taken by Sacramento or used for other purposes
- An independent citizens' oversight committee, annual audits and required disclosure of public

spending ensure funds are used as promised

- An optional exemption from the cost is available for property owners age 65+ to ensure the measure is not a burden to those on fixed incomes

Whether or not you have school-age children, supporting quality local schools is a wise investment that protects our quality of life and our property values.

Join local teachers, parents, longtime residents and community leaders - vote **YES on E**.

WENDY MEUNIER

Retired Teacher, Golden Bell Award Recipient and 32-year Corte Madera Resident

WILLIAM LE V INSON

LCMSD Measures A and D Citizens' Oversight Committee Chair, Retired Tamalpais Union High School District Superintendent and 33-year Larkspur Resident

BOB RAVASIO

Corte Madera Town Councilmember, Local Realtor and 31-year Corte Madera Resident

TINA MCARTHUR

Local Realtor, Lark Theater Board President and 37-year Larkspur Resident

JANA HAEHL

Former Corte Madera Mayor, Lifetime PTA Member and 59-year Corte Madera Resident

Argument Against

ARGUMENT AGAINST MEASURE E

No argument against Measure E was filed.

Full Text

FULL TEXT OF MEASURE E

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

Larkspur-Corte Madera School District Local Funding for Quality Education Renewal Measure

To continue attracting and retaining highly qualified teachers/ staff; keeping school facilities safe/ clean/ well-maintained; supporting programs in math, science, technology, engineering, reading and writing; and maintaining small class sizes, shall Larkspur-Corte Madera School District's measure renewing the expiring school parcel tax at the existing rate of \$910 per parcel for 10 years be adopted, with annual adjustments, senior exemptions, independent oversight, and continuing \$4,000,000 in annual school funding that cannot be taken away by the State?

A. Findings

Larkspur-Corte Madera School District (the "District") provides rigorous and innovative education for local

elementary and middle school students, ranking among the top 10% of school districts in the State.

The District is committed to continuing to provide a rigorous, well-rounded education for our students that includes high-quality math, science, reading and writing programs, art and music instruction and more.

Since 1988, funding from a voter-approved local school parcel tax has supported high-quality academic programs and retaining highly qualified teachers for our students.

The District's local school parcel tax provides approximately \$4 million annually, accounting for 17% of the school district budget, in locally controlled funding that cannot be taken away by the State.

Unless renewed by two-thirds of local voters, the District's school parcel tax is set to expire in 2024.

Losing approximately \$4 million in annual funding would likely mean Larkspur and Corte Madera schools would have to cut approximately 28 teacher positions, eliminate many academic programs, reduce school library hours and increase class sizes.

The Board of Trustees (the "Board") proposes to extend, but not increase, the local school parcel tax at the existing 2022-2023 annual tax rate of \$910 per parcel for 10 years with annual cost of living adjustments.

The Board proposes to continue offering exemptions for senior citizens age 65 and over and low income people with disabilities.

Local school parcel tax funding would continue to be used to retain highly qualified teachers, keep class sizes as small as possible and maintain library hours and staffing.

By law, 100% of parcel tax funding remains under the local control of the District to benefit Neil Cummins Elementary School, Hall Middle School and The Cove School and cannot be taken or redirected by the State or used for administrator salaries.

B. Amount and Basis of Tax

This qualified special tax shall authorize the Larkspur-Corte Madera School District ("District") to levy a special tax of approximately \$910 per Parcel of Taxable Real Property beginning July 1, 2022, and continuing for a period often (10) years. After the first year of this qualified special tax, the rate of the qualified special tax shall be increased each year by 5% of the previous year's levy.

This qualified special tax is estimated to raise \$4 million in annual local funding for District schools based on the assumption that the tax will be levied on approximately 4,037 Parcels of Taxable Real Property throughout the District. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to a number of factors, including annual increases, and changes in the number of parcels exempt from the levy.

To the extent allowed by law, "Parcel of Taxable Real Property" shall be defined as:

- a. Any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector.
- b. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the special tax in

such year.

- c. Multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the special tax.

If any portion of this definition is deemed contrary to law, the District's Board of Trustees (the "Board") declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

If approved by two-thirds of the voters casting ballots on this measure, this qualified special tax will replace the qualified special tax authorized by voters as "Measure A" in May 2016 and the tax authorized by Measure A shall cease to be levied on June 30, 2022. If this qualified special tax is not so approved, the qualified special tax authorized by voters as "Measure A" in May 2016 shall continue in effect, in accordance with its terms.

C. Exemptions

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

1. Persons in the District who will attain 65 years of age on or prior to June 15 of the current tax year, file an application for exemption, own a beneficial interest in the parcel, and use that parcel as his or her principal place of residence shall receive a full year's credit ("Full-Year Senior Citizen Exemption"); effective July 1 of the following tax year (i.e. applications filed prior to June 15, 2022 will receive full parcel tax exemption effective July 1, 2022 for the 2022-2023 tax year); or,
2. Persons in the District who will attain 65 years of age after June 15, file an application for exemption after June 15 and on or prior to December 15 of the current tax year, own a beneficial interest in the parcel, and use that parcel as his or her principal place of residence shall receive a half year's credit ("Half-Year Senior Citizen Exemption") for the current year (i.e. applications filed between June 16, 2022 and December 15, 2022 will receive a 50% parcel tax exemption for the 2022-2023 tax year and full parcel tax exemption effective July 1, 2023 for the 2023-2024 tax year); or,
3. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as a principal residence ("SSI Exemption"); or
4. 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 ("SSDI Exemption"), pursuant to California Government Code Section 50079(b)(1)(C).

Applications for all exemptions shall be made to the District in accordance with District policies and on or before July 1 of any tax year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the tax so long as such applicant continues to own and use the parcel

as his or her principal residence. Approved exemptions in effect for a prior parcel tax measure will not require re-approval. The District shall annually provide to the Marin County Tax Collector ("County Tax Collector") or other appropriate County officials a list of parcels that the District has approved for an exemption.

D. 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 special tax, including any exemptions, the application of the definition of "Parcel of Taxable Real Property" 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.

E. Appropriations Limit

Pursuant to California Constitution Article XIIIB 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.

F. Mandatory Accountability Protections

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above and shall not be used for administrator salaries. 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, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Community Committee.* In accordance with District policy, a committee including local community members shall be appointed or designated by the Board to ensure that the special tax proceeds are spent for their authorized purposes.

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 or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.