

November 8, 2016 - Measure E

MILL VALLEY SCHOOL DISTRICT MEASURE E

MEASURE E: Continuation of Mill Valley School District Special Assessment for Educational Programs and Services. To maintain out-standing schools and high-quality teachers with approximately \$9.4 million in annual funding, shall Mill Valley School District continue its existing school parcel tax beginning in 2017-18 for twelve years at the rate of \$980 per parcel with annual cost-of-living adjustments, maintaining existing accountability measures and with all revenues kept local and used exclusively for Mill Valley elementary and middle schools?

YES

NO

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE E

MILL VALLEY SCHOOL DISTRICT PARCEL TAX ELECTION

This measure was placed on the ballot by the Board of Trustees of the Mill Valley School District to authorize a special tax of \$980 per parcel of taxable real property beginning on July 1, 2017, and continuing for a period of twelve years for the purpose of continuing educational programs and services in Mill Valley elementary and middle schools. The measure supersedes and replaces the qualified special tax authorized by voters as Measure A in November 2008.

If this measure is approved by two-thirds of the vote, the Mill Valley School District would be authorized to levy the special tax on all assessor's parcels within the District. Upon application or confirmation of a continuing exemption, an exemption from the tax will be made to individuals who attain 65 years of age prior to July 1st of the tax year who use that parcel as his or her principal place of residence.

The proceeds of the special tax shall be applied only for the purposes set forth in the measure and shall be subject to an annual audit.

s/STEVEN M. WOODSIDE
County Counsel

By s/Sheila Lichtblau, Deputy County Counsel

ARGUMENT IN FAVOR OF MEASURE E

Mill Valley has some of the best schools in California. The Mill Valley School District has talented, dedicated teachers and provides a rich and varied curriculum to our elementary and middle school students. As state funding for education in California is near the bottom nation-wide, this high-quality education is only possible due to our community's commitment to local education funding. The current parcel tax provides 20% of the funding for the Mill Valley School District and will expire in 2018. To preserve high-quality education and continue to invest in our future, we must renew this critical parcel tax.

Revenues from this measure pay for core academic programs and support physical education, middle school foreign language, library, and counseling services. If this tax is not renewed, the programs that make our schools great will be cut. The structure of the parcel tax remains the same, including strict accountability

measures and an annual adjustment, which helps offset rising education costs with guaranteed local funding.

- Revenue from Measure E can't be taken by the state and will be used exclusively for Mill Valley elementary and middle schools.
- Revenue raised by Measure E will be tracked separately and is subject to strict fiscal controls and oversight, including independent annual audits.
- Investing in our schools is important to keep our schools, community and property values strong.
- Mill Valley's schools are doing a great job educating our children. We have high test scores, excellent teachers and strong parent support. This renewal measure means that we can continue to maintain high-quality schools and provide our children with a top-notch education.

Mill Valley depends on this crucial funding to provide a bright future for our children and keep our property values strong. YES on Measure E means investing in our students, teachers, and the future of Mill Valley.

Please VOTE YES on Measure E on November 8th!

Visit renewmvschools.org  for more information.

s/JIM WICKHAM

Council Member, Mill Valley City Council

s/ROBIN MOSES

President, Mill Valley School District Board of Trustees

s/BILL LAMPL

Executive Director, Kiddo! Mill Valley Schools Community Foundation

s/BOB CANEPA

Retired Mill Valley Business Owner

s/ERIN CONKLIN

President, Mill Valley Teachers Association

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE E

We support our schools, bond measures to supplement property taxes, and fiscal responsibility and transparency.

We oppose Measure E, however, because the 5% annual escalation rate is unfair and unreasonable. This compounded rate is too high and exceeds the actual inflation rate. In addition, Measure E does not provide specific justification for this increase or accountability for how funds will be spent.

A 5% annual increase will directly impact the increasingly unaffordable cost of housing in Mill Valley and is unfair to our most economically disadvantaged residents.

In 2008, in the financial crisis, voters agreed to pay \$663 in new school taxes (\$865 today) to make up for state budget cuts. By 2029, Measure E will increase to roughly \$1,750 per parcel.

In 2012, taxpayers approved Measure B, a tax of \$196 per year, with a limit of increasing no more than 3% annually. In 2016, Measure B taxes are approximately \$214, making the combined Measure B and E parcel taxes roughly \$1,100.

The U.S. Consumer Price Index (CPI) rose just 0.8% in the past 12 months, yet Measure E imposes 6.25 times that rate! Is that reasonable? Parcel taxes directly impact the costs of home ownership and renting,

making it harder for young people, service workers, retirees and, ironically, teachers to live in Mill Valley. Is that socially responsible?

Measure E proponents should reduce its annual escalation rate to match the CPI, cap annual upward adjustments at no more than 3%, and bring the Measure back in 2017.

Vote NO on Measure E.

s/LAWRENCE S. ANDERSON
Former President Mill Valley School Board

s/JOYCE BRITT
Environmentalist

s/SUSAN KIRSCH
Retired Teacher

s/PAUL PREMO
Economics Consultant

s/ROBERT SILVESTRI
Community Activist

ARGUMENT AGAINST MEASURE E

Enough is enough. Yes, we readily support our schools and quality education. But Measure E fails to account for the specific needs it will meet. The benefits are vague. It is a “tax-payer as piggybank” measure, which directly drives up the cost of living in Mill Valley.

The particularly offending aspect of Measure E is the automatic 5 percent annual increase. The current parcel tax is \$865. In 2029, when this measure would expire, taxpayers would be billed roughly \$1,750, nearly double today's payment. Between 2018-2029, property owners would pay approximately \$17,000 per parcel.

The US Department of Labor reports the Consumer Price Index has fluctuated between 2.5 and 3.5 percent over the past three years. No forecast calls for 5% annual growth. In 2016, Social Security benefits did not increase at all. It is marketing manipulation for the School District to tug on voters' heartstrings with the theme “it's for the children” and set an excessive annual renewal rate.

Measure E continues the school tax called Measure A, which doesn't expire until 2018. That gives proponents time to correct the measure and bring it back to voters in 2017. If the measure has an annual increase aligned with cost of living, it stands to regain voter trust and wholehearted support.

Everyone will get a chance to vote, but only property owners will foot the bill. We can predict, however, owners of rental property will pass the tax hike along and raise rents. Failing to connect the dots that cost of living is being driven up by this tax, teachers will regret they can't afford to live here.

Voters need to draw the line when a parcel tax makes Mill Valley unaffordable for teachers and has an unreasonable annual escalator. Vote NO on Measure E.

s/SUSAN KIRSCH
Retired Teacher

s/PAUL PREMO
Economics Consultant

s/JOYCE BRITT

s/JOSEPH RICO
Commercial Lender

s/LAWRENCE S. ANDERSON
Former President Mill Valley School Board

REBUTTAL TO ARGUMENT AGAINST MEASURE E

Measure E enables our district to continue to provide our children with an exemplary education, maintain its great programs, and support our thriving community.

Measure E is not a new tax. It is simply a renewal of the expiring parcel tax that passed in 2008.

Measure E provides 20% of the Mill Valley School District's budget. Without Measure E, class sizes will dramatically increase, school libraries will be in jeopardy, access to counselors will be limited, and teachers will face severe layoffs.

Don't be fooled by the few who oppose this renewal. Measure E is the result of detailed financial analysis and thoughtful long-term planning. In 2008, CFAC, an independent committee that advises the school district on its long-term financial health, identified the 5% adjustment as a crucial factor in balancing the district's budget. This year, CFAC determined that continuing all components of the measure is necessary to keep pace with increased costs to education.

It would be a shame to slash 20% of the funding for our schools. That's what a "no" vote would do. Join us, the Mill Valley School Board, The Mill Valley City Council, business and community leaders, teachers and parents in voting Yes on E.

For more information go to: Renewmvschools.org 

s/ROBIN MOSES
President, Mill Valley School District Board of Trustees

s/LESLIE WACHTEL
Vice-President, Mill Valley School District Board of Trustees

s/BOB JACOBS
Trustee, Mill Valley School District Board of Trustees

s/TODD MAY
Trustee, Mill Valley School District Board of Trustees

s/MARCO PARDI
Trustee, Mill Valley School District Board of Trustees

FULL TEXT OF MEASURE E

MILL VALLEY SCHOOL DISTRICT RESOLUTION NO. 14-15/16

**RESOLUTION OF THE GOVERNING BOARD OF THE MILL VALLEY SCHOOL DISTRICT PROPOSING
CONTINUATION OF EXISTING PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION
ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON**

NOVEMBER 8, 2016

June 3, 2016

THE MILL VALLEY SCHOOL DISTRICT GOVERNING BOARD FINDS:

The voters of Mill Valley have consistently supported the District's excellent education program through the passage of local parcel taxes that have enabled the recruitment and retention of excellent teachers and staff and relatively small class sizes at Edna Maguire, Mill Valley Middle, Old Mill, Park, Strawberry Point, and Tamalpais Valley Schools; and,

The voters of the District previously authorized a renewal of the District's parcel tax, which expires on June 30, 2018; however, unless voters authorize a further renewal of the tax, a substantial reduction and elimination of educational programs and services will result from expiration of the tax; and

Such voter support for Mill Valley's schools by the community has tangible results in the form of consistently high student test scores and excellent staff; and

The District cannot continue to maintain its excellent educational program without continuing the existing parcel tax, and without renewal of the parcel tax would be forced to reduce teachers and staff and cut vital programs; and

The District has worked collaboratively with its schools community foundation (Kiddo!), and with all six local PTAs to raise essential funds to provide art, music, drama, poetry, and dance for students across the District, as well as computers and other site needs for all six elementary and middle schools; and

The District is committed to the highest standards of fiscal accountability and budget transparency for which it has been publicly commended by the County, including independent audits, and must, by law, create a three-year budget with a minimum 3% reserve; and

Section 4 of Article XIII A of the California Constitution and Government Code Sections 50075, et seq., authorize school districts to levy a special tax for specified purposes upon approval by two-thirds of the votes cast. The California Elections Code allows an election on such a measure to be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

NOW, THE GOVERNING BOARD OF THE MILL VALLEY SCHOOL DISTRICT RESOLVES AS FOLLOWS:

Section 1. An election is called and ordered and shall be conducted on November 8, 2016, at which election will be submitted to the qualified voters of the Mill Valley School District a measure to authorize the continuation of the existing special tax for the purpose of providing specified educational programs for a period of twelve years. The full text of the measure is as follows:

"Measure_____

To maintain outstanding schools and high-quality teachers with approximately \$9.4 million in annual funding, shall Mill Valley School District (Edna Maguire, Mill Valley Middle, Old Mill, Park, Strawberry Point and Tamalpais Valley schools) continue its existing school parcel tax beginning in 2017-18 for twelve years at the rate of \$980 per parcel with annual cost-of-living adjustments, maintaining existing accountability measures and with all revenues kept local and used exclusively for Mill Valley elementary and middle schools?

The proceeds of the special tax will be used to address the District's Strategic Plan for the specific purposes listed below.

- Attract and retain high quality teachers;
- Maintain school libraries, library services and physical education programs; and,
- Preserve small neighborhood schools and class sizes.

This special tax shall authorize the District to continue to levy a special tax of \$980 per assessor's parcel beginning July 1, 2017, and continuing for a period of twelve years. After the first year in which this special tax is levied, the rate of the special tax shall be increased five percent each year to account for increases in the cost of living. As of July 1, 2017, this special tax supersedes and replaces the qualified special tax authorized by voters as "Measure A" in November 2008 and the tax authorized by Measure A shall cease to be levied.

This special tax is estimated to raise \$9.4 million in annual local funding for District schools based on the amount of the tax for the 2017-18 tax year. The amount of annual local funding raised by this special tax will vary from year to year due to a number of factors, including annual adjustment, and changes in the number of parcels exempt from the levy.

The senior exemption provided in the existing special tax will be continued; the exemption shall be granted for any parcel owned by one or more persons 65 years of age or over on or before July 1 of any applicable year who uses that parcel as his or her principal place of residence, upon application for exemption.

The District must provide accountability measures to ensure that: (1) the proceeds of the special tax are applied only to the specific purposes listed; (2) the proceeds of the special tax are deposited into a special account; (3) the District's chief fiscal officer files a report with the Governing Board at least once a year regarding the amount of funds collected, expended and the status of projects funded by the special tax; and (4) in addition to the accountability measures required by law and described herein, an annual audit will be conducted to ensure that the proceeds of the special tax are used for the purposes identified.

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 special tax.

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of a 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.

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."

Section 2: The text of the measure as displayed on each individual ballot shall be abbreviated and shall read as follows:

"CONTINUATION OF MILL VALLEY SCHOOL DISTRICT SPECIAL ASSESSMENT FOR EDUCATIONAL PROGRAMS AND SERVICES

To maintain outstanding schools and high-quality teachers with approximately \$9.4 million in annual funding, shall Mill Valley School District continue its existing school parcel tax beginning in 2017-18 for twelve years at the rate of \$980 per parcel with annual cost-of-living adjustments, maintaining existing accountability measures and with all revenues kept local and used exclusively for Mill Valley elementary and middle schools?"

Section 3: Subject to two-thirds approval of the voters, and commencing on July 1, 2017, the Marin County Tax Collector shall collect the special tax annually on all assessor's parcels at the rate specified above for a

period of twelve years. The Marin County Tax Collector shall collect and administer the special tax at the same time as, along with, and in the same manner as he/she fixes and collects ad valorem property taxes under provisions of the California Revenue and Taxation Code.

With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 the senior exemption, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

Section 4: The District shall provide all accountability measures required by Government Code Sections 50075.1 and 50075.3 including, but not limited to the following:

- Ensuring that the proceeds of the special tax enacted by this Resolution shall be applied only to the specific purposes identified in this Resolution;
- Creating an account into which the proceeds of the special tax shall be deposited; and
- Ensuring that the District's chief fiscal officer files a report with the Governing Board at least once a year regarding the amount of funds collected and expended.

Section 5: In addition to the accountability measures required by law and described in Section 4, the District shall require an annual audit of the proceeds of the special tax to ensure that they are used for the purposes identified in this Resolution.

Section 6: The authority for the specifications of this election order is contained in California Education Code Section 5322.

Section 7: The Mill Valley School District Governing Board President shall certify to the due adoption of this Resolution and no later than August 10, 2016, deliver a copy of the certified Resolution to the Marin County Superintendent of Schools and file a copy of the certified Resolution with the Marin County Registrar of Voters and Marin County Board of Supervisors.

Section 8: Governing Board members, the District Superintendent, and District officers are hereby authorized and directed individually and collectively to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution. The Board President and/or her designees are hereby authorized to prepare and file any ballot argument prepared in connection with the election, including a rebuttal argument, which shall be considered the official ballot arguments and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure. All actions previously taken by the officers and agents of the District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects.

Section 9: The Governing Board requests the Marin County Registrar of Voters and the Marin County Superintendent of Schools to take all steps necessary to call and hold the election on November 8, 2016, in accordance with law. The Marin County Superintendent of Schools is hereby further requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order and to call the election by causing the Formal Notice to be posted in accordance with the applicable law no later than August 10, 2016, or to otherwise cause the notice to be published as permitted by law.

Section 10: The Governing Board requests the governing body of any other political subdivision, or any officer otherwise authorized by law, to consolidate partially or completely its election and the Board consents to this consolidation.

Section 11: The Marin County Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.

Section 12: The District will reimburse the Registrar and the County for costs associated with the election as required by law.

Section 13: The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for its authorized purposes.

Section 14: If any section, subsection, phrase, or clause of this Resolution is for any reason held to be invalid, the invalidation shall not affect the validity of the remaining portions of this Resolution. The Governing Board declares that it would have adopted this Resolution and each section, subsection, phrase, or clause of the Resolution irrespective of the fact that any one or more sections, subsections, phrases, or clauses may be declared invalid.

PASSED AND ADOPTED by the Board of Trustees of the Mill Valley School District at a regular meeting held on the 3rd day of June 2016, by the following vote:

AYES: May, Moses, Wachtel

NOES:

ABSENT: Jacobs, Pardi

ABSTAIN:

s/ROBIN B. MOSES

President of the Board