

EXHIBIT A

Summary of Measure

The Measure shall be summarized in the following form, and the County Registrar is requested to cause this summary of the Measure to appear on the ballot:

****** BEGIN BALLOT LABEL ******

To continue to support high quality, innovative academic programs; attract and retain highly qualified teachers; maintain low student-to-teacher ratios; support the visual and performing arts and technology integration; maintain facilities; and offset funding cuts by the State; shall the Ross School District measure renewing its education parcel tax at \$1550 per parcel with 3% annual adjustments, providing \$1.27 million annually for ten years, be adopted, with senior exemptions and all funds staying local?

****** END BALLOT LABEL ******

EXHIBIT B

FULL BALLOT TEXT

****** BEGIN FULL TEXT ******

ROSS ELEMENTARY SCHOOL DISTRICT QUALITY EDUCATION / LOCAL FUNDING RENEWAL MEASURE

Measure ____

[letter designation to be assigned by County Registrar of Voters]

Ross Elementary School District ("District") is committed to engaging learners in a safe, vibrant environment that supports academic rigor to ignite innovation.

Parcel tax funding has been used to maintain and augment the District's educational programs, especially during times of decreased revenues.

Local parcel tax funding for District schools helps provide high-quality education to local students. Today this funding provides almost \$1 million each year and accounts for 10% of the District's total revenue.

Measure ____ will renew essential local funding to maintain quality education in District schools. If local funding is not renewed, our schools face significant cuts. Every penny will stay in our community. No funds can go to administrator salaries or benefits.

TERMS

To continue to support high quality, innovative academic programs; attract and retain highly qualified teachers; maintain low student-to-teacher ratios; support the visual and performing arts and technology integration; maintain facilities; and offset funding cuts by the State; shall the Ross School District measure renewing its education parcel tax at \$1550 per parcel with 3% annual adjustments, providing \$1.27 million annually for ten years, be adopted, with senior exemptions and all funds staying local?

Moneys raised under this Measure shall be authorized to be used only for the above purposes in accordance with priorities established by the Board and to the extent of available funds. No funds will be spent on administrative salaries or benefits.

A. Amount, Basis, & Collection of Tax

Beginning July 1, 2023, the Ross Elementary School District ("District") shall be authorized to levy an annual qualified special tax at the rate of \$1550 per parcel on all Parcels of Taxable Real Property. Beginning on July 1, 2024, the rate of the special tax shall be increased by three percent (3%) every year to account for increases in the cost of living. The authorization to levy this qualified special tax shall expire on June 30, 2033.

This qualified special tax is estimated to raise \$1.27 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.

The District shall provide the Marin County Tax Collector ("County Tax Collector") a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property. "Parcel of Taxable Real Property" shall be defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector. 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.

B. Exemptions

Pursuant to any procedures adopted by the District, upon application an exemption from payment of the qualified special tax may be granted on any parcel owned by one or more:

- (a) Persons who are 65 years of age or older and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,
- (b) Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal residence ("SSI Exemption"); or
- (c) Persons 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").

C. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the 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 the Senior Citizen Exemption, the SSI Exemption, the SSDI exemption, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) 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 qualified special tax. Whether any particular claim is to be resolved by the District or by the County tax official shall be determined by the District, in coordination with the County tax official as necessary.

D. Appropriations Limit

Pursuant to California Constitution 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 qualified special tax shall be applied only to the specific purposes identified above. The proceeds of the qualified special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District, pursuant to the Government Code.
- 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 or educational service

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.

F. 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.

G. 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.

****** END FULL TEXT ******