

June 5, 2018 - Measure E

MEASURE E – ROSS VALLEY SCHOOL DISTRICT

To provide local funding the State cannot take away, preserve high quality education in reading, writing, math, science, educationally sound class sizes, school libraries, art/music instruction, and attract and retain highly-qualified teachers, shall Ross Valley School District renew its existing \$621.66 per parcel tax with 3% annual adjustments, raising \$4,000,000 annually, for eight years, exemptions for seniors, annual audits and no funds for administrators' salaries, legal or pension costs?

YES

NO

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE E

ROSS VALLEY SCHOOL DISTRICT

SPECIAL TAX ASSESSMENT FOR EDUCATIONAL PROGRAMS AND SERVICES

This measure, if approved by two-thirds of those voting thereon, would authorize the Ross Valley School District to annually levy a special parcel tax of six hundred twenty-one dollars and sixty-six cents (\$621.66) per Parcel of Taxable Real Property beginning July 1, 2020, and continuing for a period of eight (8) years. The amount of the tax shall be increased by 3% each year beginning in fiscal year 2021-2022.

The proceeds of this qualified special tax would be used to maintain educational programs, maintain class sizes, maintain school libraries, and attract and retain teachers within the Ross Valley School District. The proceeds of the tax could not be used for administrative salaries or benefits, or legal or pension costs, and the District would be required to file an annual report detailing the amount of funds collected and expended, as well as the status of any project authorized to be funded by this measure.

An exemption from payment of the special tax is created for any parcel used as a principal place of residence by any owner who attains the age of sixty-five (65) years or older before July 1 of the tax year. An exemption will also be made available to persons receiving Supplemental Security Income for a disability and occupying said parcel as a principal residence, as well as to persons receiving Social Security Disability Insurance benefits, as set forth in the measure. Qualified individuals must apply to receive these exemptions.

Should this measure not pass, the current annual parcel tax of four hundred fifty-eight dollars and sixty-six cents (\$458.66) authorized by voters as "Measure A" in June 2012 will expire on June 30, 2020 without replacement.

This measure was placed on the ballot by the Board of Trustees of the Ross Valley School District.

s/BRIAN E. WASHINGTON

Marin County Counsel

By s/Valorie R. Boughey, Deputy County Counsel

ARGUMENT IN FAVOR OF MEASURE E

The Ross Valley School District provides students with an exceptional education emphasizing math, science, reading, writing, and the arts, preparing our children to succeed in life. RVSD's success in this regard has long been a point of pride for San Anselmo and Fairfax. Our community has supported our schools with a local parcel tax for

over thirty years.

The State of California continues to be an unreliable partner in its funding of our schools, which threatens the District's ability to provide our children with the quality education we value so highly. For these reasons, the District has come to rely even more heavily on local parcel tax revenues to make up the shortfall between State funding and the real cost of educating our children.

While our schools are recognized by the State as being well within the top 10% of school district performance in math and language arts, our State funding remains within the lowest 10%.

Without the renewal of the existing parcel tax, our children would face larger class sizes, significant cuts to educational programs, and the erosion of the quality education that our community has come to expect. Measure E revenues are dedicated entirely to funding classroom education in district schools in San Anselmo and Fairfax; are not subject to discretionary State funding cuts; are subject to an annual audit; will not be used for administrators' salaries, pensions or other administrative costs; and represent an essential component of the District's annual operating budget.

By voting "yes" to renew this funding, we can, at least in part, reduce the risk of having to lower the educational standards of our District. As always, seniors are eligible for an exemption. Please vote YES on E – for our kids, and for our community.

s/ANNELISE BAUER

Trustee, Ross Valley School District

s/MARK E. REAGAN

Trustee, Ross Valley School District

s/BRIAN COLBERT

Councilmember, Town of San Anselmo

ARGUMENT AGAINST MEASURE E

No argument against Measure E was filed.

FULL TEXT OF MEASURE E

ROSS VALLEY SCHOOL DISTRICT PROTECTING QUALITY ROSS VALLEY SCHOOLS MEASURE

TERMS

To provide local reliable funding for local schools that cannot be taken by the State, protect programs which improve student performance in reading, writing, math and science, art and music instruction, attract and retain highly qualified teachers, maintain educationally sound class sizes and keep school libraries, with no proceeds used for administrative salaries and benefits, legal costs or STRS/PERS pension costs, the Ross Valley School District ("District") proposes to renew its existing core academic programs parcel tax for a period of eight years from its current expiration date (June 30, 2020), at the rate \$621.66 per parcel per year and reduce the provision for the annual increase from 4% to 3% in the tax, beginning July 1, 2020, with an exemption available for senior citizens, recipients of SSI for a disability, and recipients of SSDI, and to implement strict accountability measures, to ensure the funds are used to:

- Maintain math and science programs;
- Maintain reading and writing programs;
- Maintain educationally sound class sizes for kindergarten through eighth grade;
- Maintain school libraries; and
- Attract and retain highly qualified teachers.

The proceeds of the core academic programs parcel tax shall be deposited into a separate account created by the District.

A. Amount and Basis of Tax

This qualified special tax shall authorize the District to annually levy a special tax of \$621.66 per Parcel of Taxable Real Property beginning July 1, 2020, and continuing for a period of eight (8) years. The amount of the tax shall be increased by 3% each year beginning with the 2021-2022 tax year.

This qualified special tax is estimated to raise \$4,000,000 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 annual increase in the amount of the tax.

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

1. Any parcel of land which lies wholly or partially within the boundaries of the District and that receives a separate tax bill for ad valorem property taxes from the County Tax Collector's Office.
2. All parcels of land that are 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.
3. Multiple parcels which are contiguous, used solely for owner-occupied, single-family residential purposes, and held under identical ownership, may, upon application to the District, 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 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.

This Measure shall not impact, or otherwise alter, the terms of any qualified special tax previously approved by District voters, including provisions regarding the levy of any qualified special tax or expenditure of proceeds of such tax.

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 July 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").

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 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.

D. 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.

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 including any report related to expenditures of the proceedings of prior parcel tax measures.

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 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.