# May 4, 2021 - Measure G

# MEASURE G SAN RAFAEL CITY HIGH SCHOOL DISTRICT

To protect quality education at San Rafael high schools by maintaining stable local funding the State can't take away, including: enhancing core academic programs like math, science, technology, music/art; maintaining small class sizes; prepare students for college/careers; and attracting/retaining high quality teachers, shall the San Rafael City High School District measure renewing funding at the current \$196 rate and adding \$36 per parcel, be adopted, providing \$5,400,000 annually for 8 years with senior exemptions, annual adjustments/independent oversight?

YES NO

Votes required to pass: 2/3 of the votes cast Special Tax

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# **Impartial Analysis**

### COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE G

# SAN RAFAEL CITY HIGH SCHOOL DISTRICT SPECIAL PARCEL TAX MEASURE

This Measure was placed on the ballot by the Board of Trustees of the San Rafael City High School District.

The existing San Rafael City High School District parcel tax of \$196 for Fiscal Year 2021-22 is set to expire on June 30, 2022. If this Measure is approved by two-thirds of the votes cast on this special tax proposal, the existing San Rafael City High School District parcel tax will be replaced with a parcel tax of \$232 per year per assessor's parcel for a period of eight years beginning July 1, 2021 and expiring June 30, 2029. The San Rafael City High School District Board of Trustees estimates revenue from this Measure will be approximately \$5,400,000 dollars annually. Beginning on July 1, 2022, the rate of the special tax shall be increased by three percent (3%) each year.

An exemption from this special tax may be granted on any parcel owned by one or more persons who are occupying said parcel as her/his/their principal place of residence and are: (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 independent citizen oversight. The stated purposes for the funds raised by this special tax are to enhance and protect math, science, technology, music, art, reading and writing instruction; to attract and retain highly qualified teachers; and to maintain small class sizes. Priorities for expenditures of funds will be determined by the Board of Trustees of the San Rafael City High 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 E. WASHINGTON Marin County Counsel

## **Argument In Favor**

### ARGUMENT IN FAVOR OF MEASURE G

Vote YES on G to renew local funding for Terra Linda High School and San Rafael High School that is set to expire. Measure G is essential for protecting high-quality education and preparing local high school students for college and 21st-century careers.

All Measure G funds go directly to our local high schools. No funds can be taken away by the State and no funds can be used for administrator salaries.

Without Measure G, local high schools will lose approximately \$5 million in annual funding that our teachers and students have relied upon for over 30 years. If this funding expires, deep cuts will be required.

Measure G supports quality core academic instruction as well as the excellent art, music and electives critical to a well-rounded education in our high schools. Small class sizes ensure that students get individual attention from teachers.

### Yes on G will protect quality education for Terra Linda and San Rafael High School students by:

- Enhancing math, science, technology, music and art instruction
- Attracting and retaining high-quality teachers
- Protecting core academic programs like math, science and reading
- Maintaining small class sizes
- Preparing students for college and 21st-century careers

### **Measure G Requires Strict Fiscal Accountability Protections:**

• By law, all funds must stay in our local schools and cannot be taken by Sacramento

- No funds can be used for administrator salaries
- An independent oversight committee ensures all funds are spent as promised
- Seniors will continue to be eligible for an exemption

Whether or not you have school-age children, protecting quality schools is a wise investment that also protects property values.

Our local high school teachers and students have had a challenging year. Let's support them by voting Yes on G to renew essential funding for our high schools.

### s/ GARY PHILLIPS

49-year San Rafael Resident / Former San Rafael Mayor / Former Miller Creek School District Board Trustee

### s/ DAMON CONNOLLY

Marin County Supervisor / Former Miller Creek School District Board Trustee

#### s/ MARY JANE BURKE

Marin County Superintendent of Schools

### s/ PATTY GARBARINO

San Rafael Businessperson / Member, Marin County Board of Education

### s/ BARRETT SCHAEFER

Board Member, Miller Creek School District

# **Argument Against**

### ARGUMENT AGAINST MEASURE G

No argument against Measure G was filed.

### **Full Text**

### **FULL TEXT OF MEASURE G**

## San Rafael High School District Quality Education Measure Measure G

Since 1989, San Rafael High School District has relied on locally-controlled parcel tax funding to keep high-quality teachers in our classrooms and provide excellent academic programs to our students. Today this funding provides \$4.6 million each year and it is set to expire next year causing deep cuts to education in San Rafael high schools.

Continued local funding is necessary to protect the quality of academic instruction in core subjects like math, science, reading and writing, as well as preserve technology, music and art programs in our schools. Funding from Measure \_ will help attract and retain qualified and experienced teachers as well as keep class sizes small to ensure that students receive individualized attention.

By law, all funds from this local funding measure must be used to support the specified programs in District schools and cannot be taken away by the State. Additionally, strict accountability, including independent citizens' oversight and annual reports to ensure funds are spent as promised, will be observed. No funds from this measure will be used for administrators' salaries or benefits.

### **TERMS**

To protect quality education at San Rafael high schools by maintaining stable local funding the State can't take away, including: enhancing core academic programs like math, science, technology, music/art; maintaining small class sizes; prepare students for college/careers; and attracting/retaining high quality teachers, shall the San Rafael City High School District measure renewing funding at the current \$196 rate and adding \$36 per parcel, be adopted, providing \$5,400,000 annually for 8 years with senior exemptions, annual adjustments/ independent oversight?

The proceeds of 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:

- Enhancing math, science, technology, music and art instruction
- Attracting and retaining qualified and experienced teachers
- Protecting quality core academic instructional programs like math, science, reading and writing
- Maintaining small class sizes
- Preparing students for college and 21st-century careers

No funds will be spent on administrative salaries or benefits.

### A. Amount, Basis, & Collection of Tax

Beginning July 1, 2021, the District shall be authorized to levy an annual qualified special tax at the rate of \$232 per parcel on all Parcels of Taxable Real Property. The authorization to levy this qualified special tax shall expire on June 30, 2029. Beginning on July 1, 2022, the rate of the qualified special tax shall be increased by three (3) percent every year. The qualified special tax authorized by voters as "Measure B" in May 2013 shall cease and be replaced with this Measure on the date this Measure becomes effective.

As used herein, the term "Parcel of Taxable Real Property" means any parcel of land which lies wholly or partially within the boundaries of the District, for which the Marin County Tax Collector ("County Tax Collector"), issues a separate tax bill for *ad valorem* property taxes. Multiple assessor's parcels which are contiguous, used solely for owner-occupied, single-family residential purposes, and held under identical ownership, may, pursuant to procedures adopted by and upon application to the District, be treated as a single Parcel of Taxable Real Property for purposes of the special tax.

This qualified special tax is estimated to raise \$5.4 million of 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 the annual adjustment and changes in the number of parcels subject to the levy.

### **B.** Exemptions

Pursuant to any procedures adopted by the District, upon application an exemption from payment of the special tax may be granted on any parcel used solely for owner-occupied, single-family residential purposes and owned by one or more:

- 1. Persons who are 65 years of age or older ("Senior Citizen Exemption"); or,
- 2. Persons receiving Supplemental Security Income for a disability, regardless of age ("SSI Exemption"); or
- 3. 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 ("SSDI Exemption").

Exemptions granted under prior special taxes levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

The District shall annually provide to the 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 a County official shall be determined by the District, in coordination with the County official 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 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.
- 3. Independent Oversight Committee. The Board shall provide for the creation of an independent oversight committee to oversee expenditure of the funds collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation. The Board shall have the option to designate any other District created independent oversight committee and its membership to serve as the

independent oversight committee for this Measure.

### 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

County of Marin - Elections - Measure A

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.