

November 3, 2020 - Measure M

TAMALPAIS UNION HIGH SCHOOL DISTRICT MEASURE M

MEASURE M: Quality Education Renewal Measure. To renew \$16,800,000 in expiring annual funding and prevent deep cuts by continuing locally controlled school funding the state cannot take away, shall Tamalpais Union High School District maintain excellent hands-on science, technology, engineering, math, reading and writing instruction; attract/retain highly qualified teachers; and support music/art; by adopting a measure renewing the current \$469 annual per parcel rate for 9 years, with senior exemptions, cost of living adjustments, and independent oversight?

YES

NO

Votes required to pass: **2/3 voter approval**

Special tax for educational purposes

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Impartial Analysis

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE M

This Measure was placed on the ballot by the Board of Trustees of the Tamalpais Union High School District.

If this Measure is approved by two-thirds of the votes cast on this special tax proposal, both existing Tamalpais Union High School District parcel taxes will be replaced with a single new parcel tax of \$469.00 per year per assessor's parcel for a period of nine years beginning November 4, 2020 and expiring June 30, 2029. The estimated revenue from the tax is approximately \$16.8 million dollars annually. Beginning on July 1, 2021, the rate of the special tax shall be increased by three percent (3%) every year to approximate increases in the cost of living.

If this Measure is approved, the special taxes authorized by voters as "Measure B" in November 2011 and "Measure J" in November 2018 shall cease and be replaced with this Measure M on November 4, 2020. If this Measure is not approved, Measure B from 2011 and Measure J from 2018 shall continue in accordance with the terms of these respective Measures, both expiring on June 30, 2022.

An exemption from this special tax may be granted on any parcel owned by one or more persons who is

occupying said parcel as her/his principal place of residence, applies for the exemption no later than May 1 prior to the tax year and is: (1) 65 years of age prior to May 1 of the tax year; (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. While not expressly stated in the Measure, it appears exemption applications for the first year of the tax could be submitted on or before May 1, 2021.

The Measure provides for independent citizen oversight. The stated purposes for the funds raised by this special tax are for science, technology, engineering, math, reading and writing instruction; to attract and retain highly qualified teachers; to support art and music programs; and to provide a high-quality education to students. Priorities for expenditures of funds will be determined by the Board of Trustees for the Tamalpais Union 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 of Measure M

ARGUMENT IN FAVOR OF MEASURE M

Vote YES on M to extend expiring school funding at the current rate to prevent teacher layoffs and limit cuts to academic programs in local high schools without raising taxes.

Since 1989, the five high schools in the Tamalpais Union High School District have benefited from voter approved parcel tax funding that supports challenging academic programs and highly qualified teachers. This funding accounts for over \$16 million annually which is 17% of the District budget and is now set to expire. Measure M is critical to prevent devastating cuts that will impact more than 5,200 students.

The District already has reduced its budget by \$6 million with cuts to librarians and journalism programs, and reduction of administration, staff, and employee benefits. If current parcel tax funding expires, the District will be forced to cut an additional \$16 million. Cuts of this magnitude could include layoffs of over 100 teachers, eliminating advanced placement courses, reducing science, music and arts electives, and cuts to high school athletics.

Voting YES on M will renew local funding at the current annual rate and continue 3% cost of living adjustments to:

- Maintain excellent applied technology, engineering and computer programming courses
- Continue Advanced Placement course offerings
- Preserve athletics, arts and music electives
- Protect robust science curriculum, including biomedical science, physiology, and environmental science courses
- Attract and retain highly qualified teachers

Independent Oversight and Local Control Are Required

- Every penny must stay local and cannot be taken by the State
- Independent oversight and audits are required
- No funds may be used for administrator salaries
- Seniors and low-income people with disabilities are eligible for an exemption

Keep the Tamalpais Union High School District among the best by renewing local funding without increasing taxes. Please vote YES.

RUTH DELL

Former Trustee, Tam Union High School District

ZAMIRA SOLARI

Redwood High Alum, TUHSD, Parent, Marin Realtor

FELECIA GASTON

Executive Director Performing Stars of Marin, Long-time Marin City Resident

CHUCK FORD

45+ year West Marin resident, Former Trustee TUHSD

MATTHEW BLAIR

Marin Business Owner, RHS Alum, TUHSD Parent

Rebuttal of Argument in Favor

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE M

Proponents say this won't raise taxes; that is false. This Measure increases taxes otherwise you wouldn't have to vote on it. Taxes start in 2022 and increase 3% each year whether or not your salary does, if you still have one.

While proponents speak of so-called savings they made, \$200,000 was wasted on consultants on the tax ballot these past two years. The consultants manufactured this ballot language to generate the most votes, but fail to provide proof of pending lay-offs and quality decline. They just use the same old scare tactic language; which didn't work in March 2020.

The District's decision to spend up to \$500,000 on a name change for Drake HS seems at odds with an alleged desperate need for funds.

COVID-19 may result in more on-line schooling which should reduce operating costs. (Utilities, non-teaching staff, etc.) While you must stay home and teach your children, should you pay **more** for schooling?

This tax is for 9 years, despite the expected decline in enrollment.

The tax should be shorter in duration, we should see the changes from online learning and decreased enrollment, there should be no escalator; this vote should be delayed.

Even if your age or disability exempts you from this tax, please consider the working families who aren't exempt. The District has until 2022 to pass, there's time for TUHSD to acknowledge the new realities and come up with a fairer tax.

The effort by the school board was perfunctory.

Vote NO. <http://marinpublicpolicyinstitute.com> 

MARIN PUBLIC POLICY INSTITUTE

Michael Hartnett, Treasurer

Argument Against

ARGUMENT AGAINST MEASURE M

Another election, another parcel tax measure by TUHSD. The present \$455 parcel tax doesn't even expire until 2022, and there is a measure on the November ballot [Prop 15] that could net \$10-15 Billion additional revenue for schools. Wouldn't it be prudent to await the results of that before placing this on the ballot again? This parcel tax was on the ballot several months ago – and failed; it should fail again for the same reasons and more.

This \$455 per parcel tax measure is the result of some pollster's pre-coronavirus research on what voters might "withstand," rather than today's realities. It has several major flaws.

The tax is regressive: the owner of a one-bedroom condo pays the same as the hedge fund manager in Kent Woodlands or a shopping mall. Despite what supporters may tell you, a tax based on square footage would be fairer and perfectly legal. This measure hits first-time homebuyers particularly hard.

The measure has a 3% annual increase for inflation. During this economic downturn that may last years, the Board is not sensitive to taxpayers' finances - - many don't get a 3% annual wage increase, or have a job now.

School enrollment over the next few years is projected to decline so operational costs will not justify the size of the tax. They do not tell you that.

The Board learned nothing from its loss of this same tax just months ago. \$455 plus the new \$400 Wildfire tax, plus \$475 hospital tax, plus \$400 College tax, then elementary school tax, bonds, etc., with annual escalators, adds up to real money.

There is time to try again if Prop 15 fails, and to use a fair, non-regressive rate.

Vote **No** on M.

MARIN PUBLIC POLICY INSTITUTE

Michael Hartnett, Treasurer

Rebuttal of Argument Against

REBUTTAL TO ARGUMENT AGAINST MEASURE M

No surprise about the identity of the lone opponent of Measure M - he opposes nearly every tax measure. In comparison, trusted leaders and educators understand the needs of our public high schools and support Measure M.

Without Measure M, **our five high schools will lose \$16 million a year. This tremendous loss would be in addition to the \$6 million in cuts already made by the District. Passing Measure M will avoid:**

- Massive reduction to science, technology and engineering courses
- Extensive cuts to music, arts and athletics programs
- Devastating layoffs of up to 100 teachers

For 30 years, **stable local funding has made our schools among the best in the state and less reliant on Sacramento.** Pinning our hopes on a controversial statewide initiative that may not be approved and could be litigated for years is irresponsible.

Moreover, while student enrollment may level off over the next few years, it will not offset the immediate loss of parcel tax funding equal to 17% of the District budget.

After a similar measure was narrowly defeated in March, District leaders took community feedback and June 2020 polling results into account with this Measure that **extends current funding without increasing taxes.** Modest cost of living adjustments continue so funding keeps pace with the cost of programs.

Measure M provides exemptions for seniors and low-income homeowners with disabilities to help residents on fixed incomes.

Our community relies on our local public high schools to prepare students for future success. Vote Yes on Measure M.

WILLIAM LEVINSON

Retired Tam Union High School Superintendent, 31-year Larkspur resident

SALLY F. RELOVA

Financial Services Executive, Former Larkspur-Corte Madera School District Trustee, 18-year Corte Madera Resident, TUHSD Parent

BRIAN COLBERT

San Anselmo Councilmember

CINDY MORRIS

Retired Teacher, 35-year Kentfield Resident

ROBERT GODDARD

Institutional Equity Sales Trader, 28-year Marin County Resident

Full Text

FULL TEXT OF MEASURE M

TAMALPAIS UNION HIGH SCHOOL DISTRICT QUALITY EDUCATION RENEWAL MEASURE

Measure M

Since 1989, Tamalpais Union High School District has relied on locally-controlled parcel tax funding to keep excellent teachers in our classrooms and challenging academic programs available to our students. Today this funding provides \$16.8 million each year, which represents 17% of the District's annual budget, and it is set to expire soon.

Tamalpais Union High School District has already made \$6.7 million in annual cuts, increased class size, cut administrative staff and reduced benefits, with more cuts expected in the future. In addition, due to increased student enrollment, our schools have needed to hire more than 70 additional teachers to serve these students. As a community-funded district, Tamalpais Union High School District does not receive additional State funding as more students attend local schools.

If the local parcel tax funding expires without renewal, local schools will face \$16.8 million in additional cuts, which would include significant teacher layoffs and deep cuts to academic programs.

Measure M is on the ballot to renew expiring parcel tax funding at the current rate to help minimize additional teacher layoffs and cuts. Even if Measure M passes, our District will still face cuts.

Measure M will protect high quality education and renew existing local funding to:

- Maintain excellent science, technology, engineering, math, reading and writing instruction
- Attract and retain highly qualified teachers
- Support music and art programs
- Provide a high-quality education to students

Fiscal accountability is required, and all funds will stay local to support Tamalpais Union High School District schools. No funds can be taken away by the State. Independent citizens' oversight and annual audits are required. Seniors will continue to be eligible for an exemption from the cost.

TERMS

To renew \$16,800,000 in expiring annual funding and prevent deep cuts by continuing locally controlled school funding the state cannot take away, shall Tamalpais Union High School District ("District") maintain excellent hands-on science, technology, engineering, math, reading and writing instruction; attract/retain highly qualified teachers; and support music/art; by adopting a measure renewing the current \$469 annual per parcel rate for 9 years, with senior exemptions, cost of living adjustments, and independent oversight?

Moneys raised under 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:

- To maintain excellent science, technology, engineering, math, reading, and writing instruction
- To attract and retain highly qualified teachers
- To support art and music programs
- To provide a high-quality education to students

No funds will be spent on administrative salaries or benefits.

A. Amount, Basis, & Collection of Tax

Beginning November 4, 2020, the District shall be authorized to levy an annual qualified special tax at the rate of \$469 per parcel on all assessor's parcels. The authorization to levy this qualified special tax shall expire on June 30, 2029. It is intent of the voters that the tax be levied immediately following its adoption until June 30, 2029, unless extended by voters. Beginning on July 1, 2021, the rate of the qualified special tax shall be increased by three (3) percent every year to account for increases in the cost of living.

This qualified special tax is estimated to raise \$16.8 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.

If this Measure is approved, the qualified special taxes authorized by voters as "Measure B" in November 2011 and "Measure J" in November 2018 shall cease and be replaced with this Measure on the date this Measure becomes effective.

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 May 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").

Exemptions may be granted based on a one-time application received by the District no later than May 1 prior to the tax year. 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 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 qualified special tax including any exemptions, the application of the qualified special tax 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 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.

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.
3. *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' 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 extend any current independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

F. Annual Plan

Beginning with expenditures for the 2021-2022 school year, an expenditure plan (the "Proposed Annual Plan") shall be developed annually, on or before June 30, for the succeeding fiscal year by the District staff. The Proposed Annual Plan will recommend expenditures of the tax proceeds that are consistent with the intent of the Measure. The assumptions associated with the recommended expenditures shall be included in the Proposed Annual Plan. The Proposed Annual Plan shall be presented for Board action each fiscal year in conjunction with the District's annual budget adoption process for the subsequent fiscal year. To facilitate public discussion, the Proposed Annual Plan shall be made available for public review.

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 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.