

<b>MEASURE SUBMITTED TO THE VOTERS</b>
<b>SCHOOL</b>
<b>ROSS VALLEY SCHOOL DISTRICT</b>
<b>MEASURE E</b>
<p>To continue local funding that preserves excellent education for Ross Valley School District students by attracting and retaining highly qualified teachers; maintaining manageable class sizes; and protecting core academic programs in science, technology, engineering, math, reading and writing; shall Ross Valley School District's measure be adopted, renewing parcel tax authority at 52¢/ building square foot, \$95/ unimproved parcel, providing \$7,800,000 annually for 9 years, with 3% annual adjustments, independent oversight, senior exemptions, no funds for administrators and all funds staying local?</p> <p style="text-align: center;"> <input type="radio"/> <b>YES</b>                      <input type="radio"/> <b>NO</b> </p>

**IMPARTIAL ANALYSIS**

**ARGUMENT IN FAVOR OF MEASURE E**

**ARGUMENT AGAINST MEASURE E**

**FULL TEXT OF MEASURE E**

**Protecting Quality Ross Valley Schools Measure**

**FINDINGS**

The elementary and middle schools in Ross Valley School District (“District”) are a key reason why parents and community members choose to live in San Anselmo and Fairfax. Having a great teacher in a student’s classroom is the most important factor in providing a high-quality education.

District schools have one of the lowest levels of local per-pupil funding compared to neighboring school districts in Marin County and District teachers are among the lowest paid in Marin County and struggling with the high cost of living. Lower teacher pay could result in losing high-quality teaching staff to neighboring school districts that can offer higher pay.

Fairfax and San Anselmo have a long history of supporting their schools through voter-approved parcel tax measures and the parcel tax that sustains the District is soon set to expire. Without updated local funding, the ability to retain and attract high-quality educators and maintain core academic programs are at risk because State funding for education is unpredictable and inconsistent; and

The Ross Valley School District Board of Trustees (“Board”) has concluded that the District seeks to avoid inconsistent funding of its educational programs by enhancing local parcel tax funding that the State cannot take away.

**A. Introduction and Purpose**

To continue local funding that preserves excellent education for Ross Valley School District students by attracting and retaining highly qualified teachers; maintaining manageable class sizes; and protecting core academic programs in science, technology, engineering, math, reading and writing; the District proposes a parcel tax of 52¢/ building square foot, \$95/ unimproved parcel, providing \$7,800,000 annually for 9 years, with 3% annual adjustments, independent oversight, senior exemptions, no funds for administrators and all funds staying local for the following uses:

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

**B. Amount, Basis and Collection of Tax**

Upon approval of two-thirds of those voting on this Measure, the District shall be authorized to levy an

annual qualified special tax on all Parcels of Taxable Real Property for a period of nine (9) years commencing on July 1, 2025. The qualified special tax shall be levied on Improved Parcels at the rate of \$0.52 per building square foot and at the rate of \$95 per Unimproved Parcel. The tax rates shall be increased by 3% each year beginning with the 2026-2027 tax year.

This qualified special tax is estimated to raise \$7,800,000 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 amount of building square footage on parcels.

For purposes of the tax levy, the following definitions shall apply:

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 Marin County Treasurer-Tax Collector’s Office (“County Tax Collector”).

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.

“Building” is defined as any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person or property of any kind. The word “building” includes the word “structure” and encompasses, without limitation, all residential, commercial and industrial structures.

“Improved Parcel” is defined as a Parcel of Taxable Real Property on which exists any building.

“Unimproved Parcel” is defined as a Parcel of Taxable Real Property on which no building exists.

The District annually shall provide to the County Tax Collector a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

The qualified special tax authorized by voters at the June 2018 election known as “Measure E” shall continue to be levied through June 30, 2025 regardless of the outcome

of this Measure. If this Measure is authorized by voters, it will replace Measure E beginning July 1, 2025. If this Measure is not authorized by voters, Measure E will continue to be collected through June 30, 2028.

### **C. Exemptions**

Upon application and pursuant to any procedures adopted by the District, an exemption from payment of the qualified special tax may be granted to a parcel owned by:

1) Persons who will attain 65 years of age prior to July 1 of the tax year occupying said parcel as his or her principal residence (“Senior Exemption”); or

2) Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her primary residence (“SSI Exemption”)

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, and occupying said parcel as his or her primary residence (“SSDI Exemption”).

Exemptions may be granted based on a one-time application and exemptions granted under prior qualified 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.

### **D. 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 tax, including any exemption, the application of the definition of “Parcel of Taxable 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.

### **E. Accountability Provisions**

1. Independent Citizens Oversight Committee. The Board shall provide for an independent citizen oversight committee to oversee the taxes 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 establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the committee’s operation and shall have the option to appoint any existing independent citizen oversight committee and its membership to serve as the independent citizen oversight

committee for this Measure.

2. Annual Audit. Upon the levy and collection of this qualified special tax, the Board shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the special account remain unexpended, the Superintendent or chief business official of the District shall cause a report to be filed with the Board no later than December 31 of each year, commencing December 31, after the tax is first levied, stating (1) the amount of funds collected and expended in such year, and (2) the status of any projects or description of any programs funded from the proceeds of the tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

3. Specific Purposes. Proceeds of the qualified special tax shall be applied only for the purposes described in Section A hereof. Decisions regarding the specific programs, schools, sites and expenditures to be supported in any given year, and the timing, priority and method of allocation of funds, shall be made by the Board in its sole discretion and may vary from year to year as needs arise or change.

**F. 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. This provision shall be deemed to be declaratory of existing procedures governing District expenditures.

**G. Protection of Funding**

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of a 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 qualified 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, paragraph, sentence and clause 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 be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.

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