

TAMALPAIS UNION HIGH SCHOOL DISTRICT MEASURE J

MEASURE J: To protect high quality education with local funding that cannot be taken by the State, shall Tamalpais Union High School District attract and retain highly qualified teachers, counselors and staff; provide excellent science, technology, engineering, math, reading /writing instruction; protect art /music programs; and maintain small class sizes by levying \$149 per parcel, providing \$5.1 million annually for 4 years, with senior exemptions, annual cost of living adjustments, independent citizens' oversight and all funds for local high school students?

YES

NO

FULL TEXT OF MEASURE J

TAMALPAIS UNION HIGH SCHOOL DISTRICT ACADEMICS AND TEACHER PROTECTION MEASURE Measure J

Tamalpais Union High School District is proud to have some of the highest-rated public high schools in the country with a better than 95% graduation rate. Our schools—Redwood, San Andreas, Sir Francis Drake, Tamalpais and Tamiscal High Schools—have excellent teachers, counselors and staff who provide quality science, technology, engineering, math, reading and writing instruction.

Our schools, however, are facing unprecedented enrollment growth. In the past seven years alone, student enrollment has increased by almost 30% and is expected to continue to climb. At the same time, funding supporting our schools has not kept pace. We are a community-funded district, which means that we do not receive additional funding as more students attend our schools. We cannot rely on the State to provide the funding that our schools need.

To accommodate our growing student enrollment, the District is currently using over \$7 million in reserves. These reserves are running out and, without additional funding, the District will have to lay off teachers and make cuts to academic programs.

Our schools have already made \$2 million in cuts and will need to cut an additional \$6 million more. Cuts of this magnitude would have a direct impact on the classroom and would be the equivalent of laying off over 41 teachers, increasing class sizes and cutting academic and enrichment programs. Measure J will prevent the most devastating cuts to our classrooms and help protect the quality of education in our high schools. Every penny will stay in our community and independent citizens' oversight will help ensure funds are spent as promised. No funds can go to administrator salaries or benefits.

TERMS

To protect high quality education with local funding that cannot be taken by the State, shall Tamalpais Union High School District attract and retain highly qualified teachers, counselors and staff; provide excellent science, technology, engineering, math, reading /writing instruction; protect art /music programs; and maintain small class sizes by levying \$149 per parcel, providing \$5.1 million annually for 4 years, with senior exemptions, annual cost of living adjustments, independent citizens' oversight and all funds for local high school students?

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 provide high quality education,
- To attract and retain highly qualified teachers, counselors and staff
- To provide excellent science, technology, engineering, math, reading, writing, art and music instruction
- To maintain small class sizes

No funds will be spent on administrative salaries or benefits.

A. Amount, Basis, & Collection of Tax

Beginning November 7, 2018, the Tamalpais Union High School District ("District") shall be authorized to levy an annual qualified special tax of \$149 per parcel on all assessor's parcels. The authorization to

levy this qualified special tax shall expire on June 30, 2022. It is the intent of the voters that the tax be levied immediately following its adoption until June 30, 2022, unless extended by voters. Beginning on July 1, 2019, 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 \$5.1 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.

An amount equal to the amount of the qualified special tax accruing from November 7, 2018 to June 30, 2019 (\$95.93) shall be billed by the County Tax Collector on the regular tax bill issued for the 2019-2020 tax year, in addition to the amount of the qualified special tax due for the 2019-2020 tax year.

This qualified special tax shall be in addition to the qualified special tax authorized by voters as "Measure B" in November 2011 and the tax so authorized by Measure B shall continue to be levied in accordance with its terms.

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. Applications received by May 1, 2019 shall qualify applicants for exemption from any tax amount associated with the 2018-19 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 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 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.

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.

F. Annual Plan

Beginning with expenditures for the 2019-2020 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 Funding 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.