

# May 8, 2018 - Measure B

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## **DIXIE SCHOOL DISTRICT MEASURE B**

To maintain quality education and provide approximately \$2.6 million in annual local school funding that cannot be taken by the State, shall Dixie Elementary School District: attract and retain qualified teachers; maintain core academics, including math, science, technology, music, reading/writing; keep school libraries open by renewing local school funding at the current \$352 rate and adding \$118 per parcel for twelve years with senior exemptions, annual inflation adjustments, independent citizen oversight, and all funds for Dixie students?

YES

NO

## **COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE B**

### **DIXIE ELEMENTARY SCHOOL DISTRICT SPECIAL TAX FOR EDUCATIONAL PROGRAMS AND SERVICES**

This Measure, if approved by two-thirds of those voting thereon, would authorize the Dixie Elementary School District to supersede and replace its existing parcel tax of \$352.00 with a parcel tax of \$470.00. The District would be authorized to levy this qualified special tax on each Parcel of Taxable Real Property within the District annually for twelve (12) years, beginning July 1, 2018, including an annual 3% increase each year, beginning July 1, 2019.

This Measure specifies that the proceeds of this qualified special tax will be used to attract and retain teachers, maintain core academics, and help fund school libraries within the Dixie Elementary School District. Expenditures under this new tax will be monitored by a parcel tax oversight committee, and the District shall file an annual report that details 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 whose yearly income does not exceed 250 percent of the 2017 federal poverty guidelines. Qualified individuals must apply to receive these exemptions.

Should this Measure not pass, the current annual parcel tax of \$352.00 authorized by voters as "Measure A" in May 2011 shall continue in effect until June 30, 2019.

This Measure was placed on the ballot by the Board of Trustees of the Dixie Elementary School District.

s/BRIAN E. WASHINGTON  
Marin County Counsel

By s/Valorie R. Boughey, Deputy County Counsel

## ARGUMENT IN FAVOR OF MEASURE B

Vote Yes on B to renew essential local funding that protects outstanding local schools.

Dixie School District schools have been recognized as among the best in the state, with quality teachers and rigorous academics that prepare students to excel in high school and college. Our excellent schools attract families to our community, keeping property values strong for us all.

Our community's ongoing support is critical. For almost 30 years, local voters have supported and renewed local funding that retains qualified teachers, protects academic programs and keeps class sizes manageable, allowing students to get the individualized attention they need. This funding is about to expire—unless we pass Measure B.

Measure B renews funding that is targeted to the classroom to support student achievement. Vote YES to protect reading, math, science, music and art programs that build students' critical thinking skills and creativity.

If we don't pass Measure B, our schools will lose \$1.9 million in annual funding, forcing class sizes to increase, teachers to be laid off and academic and enrichment programs to be cut.

Protect Local Schools—Vote YES

- Attract and retain qualified teachers
- Maintain instructional materials and equipment for science programs
- Support core academic programs, including math, science, technology, reading and writing
- Maintain music programs and world language electives
- Maintain classroom computers and technology instruction
- Maintain manageable class sizes
- Keep school libraries open

Every Penny Stays in Our Community

- Measure B funds will benefit local schools—no funds can be taken by the State
- No funds can be used for administrator salaries
- Independent citizens' oversight, annual audits and reports to the community will continue to be required to ensure funds are spent as promised
- Seniors will continue to be eligible for an exemption

Measure B will continue our schools' tradition of providing local students with an excellent education.

Join us—Vote Yes on B.

s/MARY JANE BURKE

Marin County Superintendent of Schools

s/GARY PHILLIPS

Mayor

s/DAMON CONNOLLY

Marin County Supervisor

s/DAVE GREEN

Retired Local Business Owner

s/THERESE BRUTON

Longtime Resident and Retired Teacher

## **REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE B**

Measure B isn't the right way to get the funds necessary for the Dixie School District and our children to prosper. Let's design a better proposal.

**Vote NO on Measure B parcel tax. Let's get Dixie School District funding right.**

**Close the apartment loophole.** Most people don't know that apartments on a single lot pay the same tax as a home. Each apartment complex may have many students. Large apartment complexes are being discussed for Northgate Mall, Four Points Sheraton, Silveira Ranch and Lucas Valley. School revenues won't grow fast enough to fund teachers and supplies for hundreds of extra students. Voting No will allow Dixie District to develop a successful funding scheme.

**12 years is too long for a school parcel tax.** Funding should match student population models. The proposed tax expires in 2030, after current enrollment and revenue estimates are no longer valid. State funding could also change.

**The current tax doesn't expire until June 30, 2019.** Voting NO on Measure B doesn't interrupt funding and district services. Dixie School District has time to develop a better proposal.

**A mail-in election costs the district much more but fewer voters respond.** Dixie School District should seek community consensus in a regular election. Our children deserve support from all of our community.

**Vote NO on Measure B and open the door to better funding for the Dixie School District.**

s/MIMI WILLARD

President, representing Coalition of Sensible Taxpayers

s/FRANK RENO

Marinwood Resident

s/ROBERT C. STEWART

Terra Linda Resident

s/JEANINE R. STEWART

Terra Linda Resident

s/LISA R. MANNING

Marinwood Resident

## **ARGUMENT AGAINST MEASURE B**

Voting NO allows placing a new, better-designed community-consensus measure on a large turnout general election ballot.

Dixie District homeowners deserve a more broadly-based, fairer and more affordable parcel tax.

But Measure B's burden of rising district expenses unfairly falls mostly on owners of modest homes and condos.

Virtually all District growth will likely be MULTIPLE Dwelling Units (apartments), increasing student population and costs.

The District may indeed need more revenue to sustain services, bolster reserves, and accommodate enrollment growth. But Measure B isn't the solution.

A NO Vote provides time to develop a fresh, equitable parcel tax proposal based on building square footage or number of housing units. The current parcel tax doesn't expire until June 30, 2019.

- Measure B is inequitable because it's a flat rate: the same dollar tax for every parcel, large or small, commercial or residential.
- Large apartment complexes with many students pay the same parcel tax dollars as a small cottage or condo.
- Starting at \$470 and increasing 3% EVERY year, homeowners will pay \$670 in year 12. Sharing tax responsibility across the community would lower that amount.
- A different and fairer parcel tax – such as one levied per housing unit or buildings' square footage -- should be considered instead. Exemptions for seniors, disabled, and low income could be included.
- Throughout California, school districts are now forced to choose between cutbacks or higher parcel taxes, owing to state-mandated sharp increases in pension expense. Measure B may not be sufficient. With financially-stressed homeowners already at their pain threshold, Dixie would be wiser to develop a new, sustainable approach that combines belt-tightening and fair distribution of tax burden.

A May special all-mail election, with low turnout, shouldn't be used for such a vital issue impacting the entire community.

Vote NO on Measure B.

s/MIMI WILLARD

President, representing Coalition of Sensible Taxpayers

s/WILLIAM E. MCNICHOLAS

s/STEPHEN NESTEL

s/MARILYN L. MCNICHOLAS

s/KYMBERLIE B. MCNICHOLAS

## **REBUTTAL TO ARGUMENT AGAINST MEASURE B**

Don't be misled by people who haven't visited our schools or taken the time to understand our students' needs. One of them even lives in Kentfield.

Here are the facts:

1. **A "no" vote would only hurt the quality of education in Dixie School District.** Without Measure B, \$1.9 million would be cut from our schools each year, prompting layoffs of up to 13 teachers, increases in class sizes in all grades and cuts to academic and enrichment programs.

2. **Measure B complies with state law.** Parcel tax measures must be applied uniformly to all parcels, regardless of size. Proposals based on square footage are against the law and would leave the District vulnerable to costly legal challenges.
3. **Measure B does not go to administrator salaries or pensions.** Every penny must support programs outlined in the legally-binding measure. Take a look at the Full Text of the measure in your voter pamphlet.
4. **Seniors and low-income homeowners are eligible for an exemption to ensure it's not a burden to those on fixed incomes.**
5. **Measure B renews local funding our community has provided for almost 30 years.** Our schools have relied on local funding to ensure students receive individual attention from teachers and to provide critical academic, art and music programs. All funds have been used as promised.

Local students deserve a quality education and quality teachers. Longtime, respected leaders in our community are united in support of Measure B. Join us—vote YES to maintain our outstanding schools in Dixie School District.

s/DAVID HELLMAN

President, Marin County Board of Education, Trustee Area 3, Attorney, and CPA

s/TAD JACOBS

Local Business Owner

s/RACHEL KERTZ

San Rafael City Schools Board Trustee

s/CAMERON CASE

Longtime Marinwood Resident

s/LEAH GREEN

President of Marinwood Community Service District, Parent and Local Business Owner

## **FULL TEXT OF MEASURE B**

### **DIXIE ELEMENTARY SCHOOL DISTRICT**

#### **Dixie Elementary School District Protecting Quality Education**

Dixie Elementary School District is committed to providing local elementary and middle school students with a high quality and challenging education that promotes academic excellence and lifelong learning. We provide a well-rounded education that includes high-quality math, science, technology, foreign language, reading and writing programs, and art and music instruction. Our local schools are recognized as some of the best in our city, county, state and nation.

For nearly 30 years, our schools have relied on locally-controlled funding to keep class sizes small, attract and retain great teachers and offer quality educational programs to all students. This funding helps prepare our students for high school, college and careers.

Funds from our local measure have been used as promised to help students receive more individualized attention from teachers and maintain critical academic enrichment programs.

This critical source of local funding is now set to expire. Without this funding, \$1.9 million would have to be cut from the school district's annual budget, requiring class sizes increases, cuts to academic programs and lay-offs for teachers and school staff.

By law, every penny from Measure B will benefit local schools and not a penny will go to the state or other school districts. No funds can be spent on administrators' salaries. An independent citizens' oversight committee and annual audits will continue to be required to ensure funds are spent as promised.

The Measure shall be summarized in the following form, and the County of Marin Elections Department is requested to cause this summary of the Measure to appear on the ballot:

To maintain quality education and provide approximately \$2.6 million in annual local school funding that cannot be taken by the State, shall Dixie Elementary School District:

- attract and retain qualified teachers;
- maintain core academics, including math, science, technology, music, reading/writing;
- keep school libraries open

by renewing local school funding at the current \$352 rate and adding \$118 per parcel for twelve years with senior exemptions, annual inflation adjustments, independent citizen oversight, and all funds for Dixie students?

#### **A. Amount and Basis of Tax**

This qualified special tax shall authorize the Dixie Elementary School District ("District") to levy a special tax of \$470 per Parcel of Taxable Real Property beginning July 1, 2018, and continuing for a period of twelve years. After the first year of this qualified special tax, the rate of the qualified special tax shall be increased each year by 3% of the previous year's levy.

This qualified special tax is estimated to raise \$2.6 million in annual local funding for District schools based on the amount of the tax for the 2018-19 tax year and the assumption that the tax will be levied on approximately 5,479 Parcels of Taxable Real Property throughout the District. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to a number of factors, including annual increases, and changes in the number of parcels exempt from the levy.

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

- a. Any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector.
- b. All property that is 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.
- c. Multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall 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 District's Board of Trustees ("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 qualified special tax supersedes and replaces the qualified special tax authorized by voters as "Measure A" in May 3, 2011 and the tax authorized by Measure A shall cease to be levied on July 1, 2018.

## **B. Exemptions**

Under procedures adopted by the District, upon application or confirmation of a continuing exemption, 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, owns a beneficial interest in the parcel, and uses that parcel as his or her principal place of residence ("Senior Citizen Exemption"); or,
2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as a 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 2017 federal poverty guidelines issued by the United States Department of Health and Human Services ("SSDI Exemption").

Applications for all exemptions shall be made to the District in accordance with District policies and on or before July 1 of any tax year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the tax so long as such applicant continues to own and use the parcel as his or her principal residence. Approved exemptions in effect for a prior parcel tax measure will not require re-approval. 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 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 and shall not be used for administrator salaries. 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, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

3. *Community Committee.* In accordance with District policy, a parcel tax oversight committee including local community members shall be appointed or designated by the Board to ensure that the special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds.

**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.