

LARKSPUR SCHOOL DISTRICT MEASURE B

<p>B MEASURE B: To maintain quality public education in Corte Madera and Larkspur through continued support for exceptional instructional programs, small class sizes, and highly qualified teachers, shall Larkspur School District be authorized to replace the existing assessment by renewing a parcel tax at the current rate of \$368.88 per year for each single-family residential parcel, and at rates specified in the sample ballot for all other parcels, for eight years, with a 5% annual adjustment and allow senior exemptions?</p>	YES
	NO

**COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE B
LARKSPUR SCHOOL DISTRICT SPECIAL TAX MEASURE**

If this Measure is approved by a two-thirds vote, the Larkspur School District will be authorized to replace the existing tax by renewing a parcel tax at the current rate of \$368.88 per year for each single-family residential parcel, and at rates specified in the full text of the special tax measure for non-residential parcels, for eight years, as of July 1, 2010, with a 5% annual adjustment to maintain quality public education in Corte Madera and Larkspur through continued support for exceptional instructional programs, small class sizes, and highly qualified teachers.

An exemption is created for owners aged sixty-five (65) years or older who use the parcel as his or her principal residence.

Dated: August 13, 2009

s/PATRICK K. FAULKNER
County Counsel

**FULL TEXT OF MEASURE B
FULL TEXT OF SPECIAL TAX MEASURE
For
LARKSPUR SCHOOL DISTRICT
PROTECTION OF QUALITY EDUCATION IN
LARKSPUR SCHOOLS MEASURE**

PURPOSE

The purpose of this measure is to offset the impact of uncontrollable cuts in State budget funding for the District and provide the funding needed to sustain the outstanding quality of local public instruction offered in the District's schools by generating a temporary source of local revenue that cannot be taken by the State. Funds from this measure will go toward avoiding teacher and staff layoffs, attracting and retaining superior teachers, preventing increased class sizes and reducing class sizes if possible, and maintaining rigorous curriculum and instruction. Sustaining the outstanding quality of local public instruction offered in Larkspur schools also helps to protect property values within our community.

The District will use the funds generated from the parcel tax renewal, to the greatest extent possible, to maintain the following:

- Small class sizes;
- Quality programs in reading, writing, mathematics, science, social studies, technology, music and art;
- Highly qualified and experienced teachers and staff;
- Current educational and instructional equipment, supplies, library and text books; and
- Support services needed for a safe and educationally sound environment for children.

RATES

The special tax shall be levied against each assessor's parcel within the District at the following rates per year for eight years, beginning July 1, 2010:

Residential. At the rate of \$368.88 per year for each assessor's parcel containing one single-family residence or dwelling unit. For parcels containing more than one single-family residence or dwelling unit, the tax will be imposed at the rate of \$368.88 per year for the first unit and \$50 per year for each additional unit. After the first year of this special tax, the rates for such residential parcels shall be increased each year by 5%.

Non-residential. For all other parcels within the District, the tax will be imposed at the following rates:

Parcel Size (square feet)	Tax (per parcel per year)
Up to 4,999	\$ 368.88
5,000 to 9,999	\$ 700.00
10,000 to 24,999	\$ 2,000.00
25,000 to 99,999	\$ 4,000.00
100,000 to 249,999	\$ 8,000.00
250,000 to 499,999	\$16,000.00
500,000 and greater	\$20,000.00

After the first year of this special tax, the rates for such non-residential parcels shall be increased each year by 5%.

PROCEDURES

Subject to two-thirds approval of the voters, the qualified special tax shall become effective as of July 1, 2010 and be collected by the Marin County Tax Collector at the same time as and along with all other taxes and assessments on the County's property tax bills. The qualified special tax shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector. The tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible as herein provided.

If approved by two thirds of the voters casting ballots on this measure, the special taxes so authorized will entirely supersede and replace the special taxes authorized by the District's voters with the approval of Measure B in 2005. If this measure is not so approved, then the special taxes approved by Measure B in 2005 shall continue in effect, in accordance with their terms.

For purposes of calculating the taxes to be levied hereunder, all parcel sizes shall be determined from the records maintained by the Marin County Assessor's office. With respect to matters specific to the levy of the special tax, including the Senior Citizen Exemption allowed below, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board of Trustees, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax.

The District's Board of Trustees may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax.

EXEMPTIONS

An exemption shall be granted on any parcel owned by one or more persons aged 65 years or older who occupies said parcel as the person's principal residence, upon application for exemption ("Senior Citizen Exemption"). Applications for such exemptions shall be made to the District on or before July 1, 2010, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for a Senior Citizen Exemption.

ACCOUNTABILITY MEASURES

In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special taxes levied in accordance with this Measure: (a) the specific purposes of the special tax shall be those purposes identified above; (b) the proceeds of the special tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the special taxes must be deposited; and (d) an annual written report shall be

made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the special taxes and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the special taxes, as identified above.

In addition, an oversight committee of citizens may be appointed or designated by the Board of Trustees to ensure that the special tax proceeds are spent for their authorized purposes, and to report annually to the Board of Trustees and the public regarding the expenditure of such funds.

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.

ARGUMENT IN FAVOR OF MEASURE B
Maintain Excellence – A Sensible Investment
in Local Education

The citizens of Corte Madera and Larkspur recognize the importance of outstanding local schools – they are assets that distinguish the Twin Cities and help maintain property values. Strong support from community members and parents ensures that our schools offer quality academic programs.

Now these programs are in danger. Due to volatile state funding for public education and the current budget crisis, the Larkspur School District has lost \$1.2 million in funding, and additional cuts may be necessary. Stable local funding helps maintain high student achievement and offsets some of the state cuts. Therefore, we must protect and maintain our community's schools by voting **YES** on Measure B.

Measure B is a continuation of the current single-family residential parcel tax that Corte Madera and Larkspur voters have supported since 1988. For homeowners, there is no increase in the base parcel tax amount. This local tax, deductible from state and federal income taxes, amounts to \$368.88 per parcel annually or \$30.74 per month, with a 5% yearly adjustment to support a growing student population. All funds generated from this measure will go directly to Neil Cummins and Hall to fund core academic programs as well as instructional materials and supplies. Property owners 65 and older may apply for an exemption. Since all benefit from the excellent reputation of our schools, everyone in the community shares the responsibility for funding education. Presently, 96% of the Larkspur School District parcel tax revenue comes from homeowners and 4% from businesses. Measure B proposes a separate commercial rate that will produce a more equitable distribution between residential and commercial properties increasing the businesses' share of the parcel tax to approximately 20%.

Corte Madera and Larkspur have a proud tradition of supporting our exemplary schools. Please join us on November 3rd in reaffirming that commitment. Vote **YES** on Measure B, a sensible investment in local education.

s/MONICA BONNY

President, Board of Trustees, Larkspur School District

s/LARRY CHU

Larkspur City Council Member

s/MARY CLYDE

2009 Larkspur Citizen of the Year

s/MARTHA T. MURPHY

Small Business Owner, M Clothing, Corte Madera

s/BOB RAVASIO

Corte Madera Town Council Member

**NO ARGUMENT AGAINST MEASURE B WAS
SUBMITTED.**