

**MILL VALLEY SCHOOL DISTRICT MEASURE B**

**B** **MEASURE B:** To replace significant cuts by the State in education funding; protect the quality of local elementary and middle schools, and attract and keep highly qualified core academic teachers; shall the Mill Valley School District be authorized to implement a parcel tax of one hundred ninety-six dollars for eight years, requiring annual audit and accountability measures, and with all revenues kept local and used exclusively for Mill Valley elementary and middle schools?

**YES**

**NO**

**COUNTY COUNSEL’S IMPARTIAL ANALYSIS OF MEASURE B**

**MILL VALLEY SCHOOL DISTRICT SPECIAL PARCEL TAX FOR EDUCATIONAL PROGRAMS AND SERVICES**

If this measure is approved by a two-thirds vote, the Mill Valley School District will be authorized to levy a qualified special parcel tax of One Hundred Ninety-Six Dollars (\$196.00) on each parcel of taxable real property within the District each year for eight (8) years, beginning July 1, 2013 and expiring June 30, 2021. Under the special tax measure, the tax rate will increase annually commensurate with the annual percentage increase to the San Francisco-Oakland-San Jose Price Index for All Urban Consumers (“CPI”), not to exceed 3% per year. The annual adjustments will begin July 1, 2014 (based on the percentage increase in CPI from May 1 of the previous year to May 1 of the current year) and continue until the expiration date of the measure June 30, 2021. As stated in the District’s Resolution proposing the parcel tax, the revenues collected by this Measure shall be used to replace significant cuts by the State in education funding in Mill Valley, to protect the quality of local elementary and middle schools, and to attract and keep highly qualified teachers. The tax measure adopted by the District provides that parcels owned and occupied by persons 65 years of age or older will be exempted from the tax upon application for such exemption. The Measure requires that the District’s Chief Financial Officer file an annual report to the District Board regarding the amount of funds collected and expended and the status of any project required or authorized to be funded by the special tax.

s/JACK F. GOVI  
Acting County Counsel

**ARGUMENT IN FAVOR OF MEASURE B**

Mill Valley residents are justifiably proud of our excellent public elementary and middle school district. The Mill Valley School District is in the top 3% highest-performing districts in California. But deep and continuing cuts in state education funding threaten to take that away from us.

We need reliable local revenue to protect our schools from the relentless Sacramento money grab that has cost our local schools millions of dollars. Every dollar raised by Measure B will remain in the Mill Valley School District and cannot be taken by the state.

State budget cuts have already forced the District to slash important classroom programs and supplies and to eliminate positions. More state budget cuts are on the way and may force the District to make even more painful cuts to core academic programs.

In past years, the voters in our district have stepped up along with parents to protect our local schools and we need to do so again this year. Voting YES for Measure B will enable the Mill Valley School District to:

- Protect against damaging state budget cuts;
- Attract and keep skilled, qualified teachers and provide teacher training;
- Maintain school libraries and library services;
- Prevent a shortened school year;
- Provide programs for at-risk students and students who need additional support;
- Replace some of the funding the district lost to the state.

Great schools benefit *everyone* in our community. Mill Valley’s top-performing schools increase our property values and make Mill Valley a wonderful place to live and work. And, of course, we all have a stake in the future success of today’s young people.

Please VOTE YES on Measure B. Together, we can safeguard our students from state budget cuts, keep our excellent teachers and preserve vital classroom programs.

**Visit [protectmvschools.org](http://protectmvschools.org) for more information.**

s/BOB CANEPA

Retired Mill Valley Businessman

s/TRISHA GARLOCK

Executive Director, Kiddo!

s/KIM KIRLEY

Co-President, Mill Valley Teachers Association

s/GARRY LION

Mayor, City of Mill Valley

s/ROBIN MOSES

President, Mill Valley School District Board of Trustees

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

**FULL TEXT OF MEASURE B  
EXHIBIT A**

**FULL TEXT OF THE SPECIAL PARCEL TAX MEASURE FOR MILL VALLEY SCHOOL DISTRICT**

(November 6, 2012)

**MILL VALLEY SCHOOL DISTRICT PUBLIC EDUCATION QUALITY PRESERVATION MEASURE OF 2012**

**Article 1: INTRODUCTION**

The revenues used by this Measure (“Measure”) shall be used to replace significant cuts by the State in education funding in Mill Valley, to protect the quality of local elementary and middle schools, and to attract and keep highly qualified teachers. This Measure includes the accountability and public information protections which are listed in this Measure.

**Article 2: TERMS**

Upon approval of two-thirds of those voting on this measure, the District shall be authorized to and shall levy a qualified special tax of one hundred and ninety-six dollars per year per parcel of taxable real property in the District for eight years, commencing July 1, 2013 and expiring June 30, 2021. Under the special tax measure, the tax rate will increase annually commensurate with the annual percentage increase to the San Francisco-Oakland-San Jose Price Index for All Urban Consumers (“CPI”), not to exceed 3% per year. The annual adjustments will begin July 1, 2014 (based on the percentage increase in CPI from May 1 of the previous year to May 1 of the current year) and continue until the expiration date of the measure June 30, 2021.

**Article 3: PURPOSE**

The revenues raised by this Measure shall be used by the Mill Valley School District (the “District”) exclusively for the following purposes:

- Replace significant cuts by the State in education.
- Attract and keep highly qualified teachers in core academic subjects.
- Protect the quality of essential reading, writing, math, science and social science programs at local (K-8) elementary and middle schools.
- Provide effective school library services.
- Protect the taxpayers’ investment in education and ensure District accountability by providing for independent financial audits of revenues and expenditures.

**Article 4: ACCOUNTABILITY AND PUBLIC INFORMATION MEASURES**

(a) Accountability Requirements: The members of the Board of Education, the District Superintendent, and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code section 50075.1 that include, but are not limited to, all of the following: (i) a statement indicating the specific purposes of the qualified special tax, (ii) a requirement that the proceeds be applied only to the specific purposes identified pursuant to subsection (i), (iii) the creation of a separate special account into which the proceeds from the special taxes shall be deposited,

and (iv) an annual report pursuant to Section 50075.3 of the Government Code.

(b) Annual Report: Pursuant to Section 50075.3 of the Government Code, the Board of Education directs that the Chief Financial Officer of the District file a report with the Board no later than July 1, 2014, and at least once a year thereafter for the duration of the special tax. The annual report shall contain both of the following: (i) the amount of funds collected and expended from 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.

(c) Specific Purposes: All of the purposes set forth in the measure shall constitute the specific purposes of the Mill Valley School District Public Education Quality Preservation Measure of 2012, and the proceeds of that special tax shall be applied only for such purposes.

**Article 5: PROTECTION OF FUNDING**

If the adoption of this Measure results in any decrease in State or Federal funding to the District, then the amount of the special taxes authorized by this Measure will be reduced annually as necessary in order to restore any such reduction in State or Federal funding.

**Article 6: LEVY AND COLLECTION**

(a) Collection: The Mill Valley School District Public Education Quality Preservation Measure of 2012 special tax shall be collected by the Marin County Tax Collector (the “Tax Collector”) at the same time and in the same manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Tax Collector. The collection of taxes under the Measure shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

(b) Definition: “Parcel of taxable real property” as used herein shall be defined as any unit of real property in the boundaries of the Mill Valley School District that receives a separate tax bill for *ad valorem* property taxes from the Tax Collector’s Office.

(c) Exemption: All property that the Tax Collector has determined to be otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the Measure in such year. The Tax Collector’s determination of exemption or relief for any reason of any parcel from taxation, other than the Senior Citizen Exemption, shall be final on the taxpayer for purposes of the Measure. Taxpayers desiring to challenge the Tax Collector’s determination should do so under the procedures established by the Tax Collector’s Office and Section 4876.5 of the California Revenue and Taxation Code or other applicable law. Taxpayers seeking any refund of taxes paid pursuant to the Measure shall follow the procedures applicable to tax refunds pursuant to the California Revenue and Taxation Code.

(d) Senior Citizen Exemption: Parcels owned and occupied by individuals who are 65 years of age or older, may be exempt pursuant to the Senior Citizen Exemption provisions set forth below. Pursuant to Government Code Section 50079, a senior exemption will be included in the measure; the exemption shall be granted for any parcel

owned by one or more persons 65 years of age or over on or before January 1 of any applicable year who uses that parcel as his or her principal place of residence, upon application for exemption. The District shall annually provide a list to the Tax Collector, on or before a date established by the Tax Collector of each year, of the parcels which the District has approved for the Senior Citizen Exemption as described above.

(e) Duration: The collection of taxes pursuant to this Measure shall be for eight (8) years, commencing July 1, 2013 and expiring June 30, 2021.

(f) Associated Costs: The revenues from this Measure shall be used to reimburse the District for (i) costs for annual collection of the Parcel Tax charged by the County; and (ii) costs of the Parcel Tax election (in initial year only).

#### **Article 7: 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.