

**MEASURE SUBMITTED TO THE VOTERS**

**SCHOOL**

**MILL VALLEY SCHOOL DISTRICT  
SUPPLEMENTAL SPECIAL TAX  
FOR MILL VALLEY SCHOOL DISTRICT'S  
EDUCATIONAL PROGRAMS AND SERVICES  
MEASURE A**

**A** To maintain excellence in Mill Valley's public education by maintaining, restoring and enhancing specific educational programs, shall the Mill Valley School District (Edna Maguire, Middle, Old Mill, Park, Strawberry Point and Tamalpais Valley schools) levy a supplemental special tax, at the rate of \$181, beginning July 1, 2003, and increasing by 5% thereafter, with an exemption for property owners age 65, implement accountability measures, and increase the District's appropriations limit?

**MILL VALLEY SCHOOL DISTRICT  
SUPPLEMENTAL SPECIAL TAX FOR MILL  
VALLEY SCHOOL DISTRICT'S EDUCATIONAL  
PROGRAMS AND SERVICES  
MEASURE A**

**FULL TEXT OF RESOLUTION NO. 10-02/03**

**RESOLUTION OF THE BOARD OF EDUCATION OF THE MILL  
VALLEY SCHOOL DISTRICT PROPOSING A SPECIAL TAX AND  
ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER**

December 5, 2002

WHEREAS, the Mill Valley School District has been forced to eliminate and curtail essential education services in our five elementary schools and one middle school, above and beyond reasonable cost cutting measures, due to inadequate funding from the State and rapidly rising costs of essential services; and

WHEREAS, the voters of Mill Valley have consistently supported the District's excellent education program through the passage of local parcel taxes and bonds that have enabled small class sizes, recruitment and retention of superior teachers and staff, and renovation of all six local schools; and

WHEREAS, such voter support for Mill Valley's schools by the community has tangible results in the form of consistently strong student test scores, "Distinguished School" status for all six schools, safely rebuilt community buildings, and enhanced property values throughout Mill Valley; and

WHEREAS, the Mill Valley School District cannot continue to maintain its excellent educational program without the passage of a supplemental parcel tax, as it will need to further reduce teachers and staff in 2003; and

WHEREAS, the Mill Valley School District has worked collaboratively with its schools community foundation, KIDDO! and all six local PTAs to fill in as much of the funding gap as possible through annual direct contributions and an emergency "Challenge Drive" in 2002 that successfully raised \$1.2 million; and

WHEREAS, these community partners will continue to raise essential funds to provide art, music, drama, poetry, and dance for students across the District, as well as computers and other site needs for all six schools; and

WHEREAS, the State of California has rebuffed local pleas for increased funding and flexibility by tightening even further the spending restrictions and by introducing mid-year revenue cuts that compromise local budgets, and the federal government has withheld earmarked federal funds for such services as special education; and

WHEREAS, the Mill Valley School District is committed to the highest standards of fiscal accountability and budget transparency, for which it has been publicly praised by the County; and must, by law, create a balanced three year budget with a 3% reserve; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and Government Code Sections 50075, 50076, 50077, 50079 and 53720, et seq., authorize school districts to levy a special tax for specified purposes upon approval by two-thirds of the votes cast; and

WHEREAS, Section 4 of Article XIII B of the California Constitution allows the voters, by majority vote, to increase the School District's appropriations limit for up to four years to allow the District to use revenues generated by the tax.

NOW, THE GOVERNING BOARD OF THE MILL VALLEY SCHOOL DISTRICT RESOLVES AS FOLLOWS:

Section 1: A special election is called and ordered and shall be conducted on March 4, 2003, at which election will be submitted to the qualified voters of the Mill Valley School District a measure to authorize a special tax for the purpose of providing specified educational programs, and to increase the District's appropriations limit in an amount equal to the levy of the special taxes for a period of four years as permitted by the California Constitution, Article XIII B. The full text of the measure is as follows:

**"Measure A**

To maintain excellence in Mill Valley's public education, shall the Mill Valley School District (Edna Maguire, Mill Valley Middle, Old Mill, Park, Strawberry Point and Tamalpais Valley schools) levy a supplemental special tax (in addition to the existing special assessment that expires in 2006), at the rate of \$181 per year per assessor's parcel, and each year thereafter increase the rate by 5%, with an exemption for any beneficial owner of a parcel who is 65 or over and who uses that parcel as his or her principal place of residence? And shall the District's appropriations limit be increased for a period of four (4) years from July 1, 2003, in an amount equal to the revenue raised by the special tax?

The proceeds of the special tax will be used only for the specific purposes listed below, implementing specific provisions of the District's Five-Year Strategic Plan. The District Governing Board shall continue to use its strategic planning process to determine how to allocate the special tax proceeds for the purposes listed below:

- Restoring middle school student instructional time, elementary classroom instructional aides for individual and small group instruction based on grade level needs, and instructional offerings that provide student choice at the Middle School; and
- Restoring the educational programs and positions scheduled for cuts in 2003-04 school year, including library aides, Director of Curriculum and Instruction, site technology support, and supplemental math and reading for struggling elementary students; and
- Adding supplemental instruction and intervention for accelerated and struggling students; adding kindergarten instructional aide time; adding an adolescent advisory program; expanding counseling for the emotional, social, and safety needs of both elementary and middle school students; and increasing the opportunity for professional staff development and leadership; and

MEASURE A CONTINUED ON NEXT PAGE



- Maintaining an excellent education program, including the educationally sound class sizes for kindergarten through eighth grade. The District may only use the proceeds of the special tax for these last broad purposes if the Governing Board certifies in a public meeting that it has thoroughly explored all available means of accomplishing these goals using other resources.

An exemption shall be granted for any parcel owned by one or more persons 65 years of age or over on or before July 1 of any applicable year who uses that parcel as his or her principal place of residence, upon application for exemption.

The District must comply with the provisions of Article XIII B of the California Constitution. Under this provision, voters shall have the opportunity to approve the continuation of the increase in the appropriations limit at least once every four years. Approval of an appropriations limit increase is required for the District to use the revenues generated by the tax. By approving this ballot measure, voters are authorizing an increase in the District's appropriations limit by the amount of the revenue generated by the special tax for the next four years.

The District must provide accountability measures to ensure that (1) the proceeds of the special tax are applied only to the specific purposes listed, (2) the proceeds of the special tax are deposited into a special account, and (3) the District's chief fiscal officer files a report with the Governing Board at least once a year regarding the amount of funds collected, expended and the status of projects funded by the special tax."

Section 2: The text of the measure as displayed on each individual ballot shall be abbreviated and shall read as follows:

**"SUPPLEMENTAL SPECIAL TAX FOR MILL VALLEY SCHOOL DISTRICT'S EDUCATIONAL PROGRAMS AND SERVICES**

To maintain excellence in Mill Valley's public education by maintaining, restoring and enhancing specific educational programs, shall the Mill Valley School District (Edna Maguire, Middle, Old Mill, Park, Strawberry Point and Tamalpais Valley schools) levy a supplemental special tax, at the rate of \$181, beginning July 1, 2003, and increasing by 5% thereafter, with an exemption for property owners age 65, implement accountability measures, and increase the District's appropriations limit?"

Section 3: The District's Superintendent, or her designee, is authorized and directed to make any changes to the text of the measure, or to the abbreviated form of the measure, as may be convenient or necessary to conform to any requirement of the laws authorizing the measure to be submitted to the District's voters, or of the Marin County Clerk.

Section 4: Subject to two-thirds approval of the voters, and commencing on July 1, 2003, the Marin County Tax Collector shall collect the special tax annually on all assessor's parcels at the rate specified above. The County Tax Collector shall collect and administer the special tax at the same time as, along with, and in the same manner as he/she fixes and collects ad valorem property taxes under provisions of the California Revenue and Taxation Code.

Section 5: The District shall provide all accountability measures required by Government Code Sections 50075.1 and 50075.3 including, but not limited to the following:

- Ensuring that the proceeds of the special tax enacted by this resolution shall be applied only to the specific purposes identified in this resolution;
- Creating an account into which the proceeds of the special tax shall be deposited; and

- Ensuring that the District's chief fiscal officer files a report with the Governing Board at least once a year regarding the amount of funds collected and expended, and the status of any project required or authorized to be funded by the special tax.

Section 6: The authority for the specifications of this election order is contained in California Education Code Section 5322.

Section 7: The Mill Valley School District Governing Board Clerk shall certify to the due adoption of this resolution and no later than December 6, 2002, deliver a copy of the certified resolution to the Marin County Superintendent of Schools and file a copy of the certified resolution with the Marin County Clerk and Marin County Board of Supervisors.

Section 8: Governing Board members, the District Superintendent, and District officers are hereby authorized and directed individually and collectively to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution, including, without limitation, to prepare and submit for inclusion in the voter information pamphlet an argument in favor of passage of the ballot measure. All actions previously taken by the officers and agents of the District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects.

Section 9: The Board requests the Marin County Clerk and the Marin County Superintendent of Schools to take all steps necessary to call and hold the election on March 4, 2003, in accordance with law.

Section 10: The Board requests the governing body of any other political subdivision, or any officer otherwise authorized by law, to consolidate partially or completely its election and to provide that the canvass be made by any body or official authorized by law to canvass the returns of the election, and the Board consents to this consolidation.

Section 11: If any section, subsection, phrase, or clause of this resolution is for any reason held to be invalid, the invalidation shall not affect the validity of the remaining portions of this resolution. The governing board declares that it would have adopted this resolution and each section, subsection, phrase, or clause of the resolution irrespective of the fact that any one or more sections, subsections, phrases, or clauses may be declared invalid.

PASSED AND ADOPTED by the Board of Trustees of the Mill Valley School District at a regular meeting held on the 5<sup>th</sup> day of December 2002, by the following vote:

AYES: 4  
 NOES: 0  
 ABSENT: 1  
 ABSTAIN: 0

s/ Paula Reynolds  
 Clerk of the Board

State of California )  
 ) ss:  
 County of Marin )

I hereby certify the foregoing is a true and correct transcript of a resolution duly adopted and affirmed by a formal vote of the members of the Governing Board of MILL VALLEY SCHOOL DISTRICT, at a duly constituted meeting of the Board which was open to the public, held at its usual meeting place on December 5, 2002, as it appears upon the minutes of said meeting of the Governing Board.

Date: December 5, 2002

s/ Barbara B. Young, Superintendent  
 Secretary to Board of Trustees



**IMPARTIAL ANALYSIS BY COUNTY COUNSEL  
MEASURE A**

If this Measure is approved by a two-thirds vote, the Mill Valley School District will be authorized to levy a special tax of One Hundred Eighty One Dollars (\$181.00) per assessor's parcel, beginning July 1, 2003, increasing Five Percent (5%) per annum thereafter. The measure specifies that proceeds of the tax are to be used for maintaining, restoring and enhancing specific educational programs.

An exemption is created for owners aged Sixty-Five (65) years or older.

Dated: December 17, 2002

PATRICK K. FAULKNER  
County Counsel

**ARGUMENTS FOR AND AGAINST  
THIS MEASURE  
START ON THE NEXT PAGE**

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## ARGUMENT IN FAVOR OF MEASURE A

Excellent public schools are an important community asset. They graduate our hope for the future. They enable our homes to retain value, even in difficult economic times. They draw families with strong community values to Mill Valley, supporting local businesses, services, and charities. We are proud of our schools which perform consistently in the top 10<sup>th</sup> percentile statewide.

Unfortunately, our schools are not immune to devastating state budget cuts or rapidly rising costs. To balance its budget, the District has already cut since 2002 over \$1.2 million in core programs, people, and services, including classroom aides, middle school student class time, reading and math assistance for struggling elementary children, technology support, library aides, art, music, drama, and poetry. Parents and business supporters dig deeply into their pockets every year just to keep basic arts funding alive. To avoid even deeper cuts, looming in the 2003-2004 school year and beyond, our schools need the approval of local citizens for a supplemental parcel tax.

Measure A seeks to raise \$181 per parcel, supplementing the current parcel tax, which expires in 2006. Measure A restores and maintains vital educational programs and services including middle school student class time, elementary classroom aides, reading and math assistance, technology and library support. It adds cost effective intervention and counseling programs for kindergarten through eighth grade students. Measure A grew out of a broad based, collaborative, seven-month strategic planning process involving parents, teachers, community members, staff, students, and the School Board. Supporting Measure A will stabilize and restore a fundamental community asset and allow us to continue to provide an excellent education for Mill Valley's children.

A "Yes" vote for Measure A is a vote for the children, families, businesses, citizens and future of this community.

s/ Glen E. Robinson  
Member, County Board of Education

s/ Bob Canepa, President  
Mill Valley Market

s/ Betsey Cutler  
Former Mill Valley Mayor

s/ Monib Khademi, President  
Mill Valley School Board

## REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE A

We are proud of what Mill Valley schools have accomplished over the years and are committed to maintaining their excellence. The budget cuts in education from Sacramento are worrisome. However, Measure A has several flaws that make it difficult to support.

The measure does not specify where the money will be spent. Voters in 1998 passed a "special" parcel tax that is now over \$330 a year, and increases at 4% a year. Measure A also has a fatal flaw – automatic increases at "5% a year thereafter." "Thereafter" means **FOREVER, with NO SUNSET date – regardless of current or future needs.**

Large increases in taxes (and fees) are a near certainty to make up the shortfall in the state budget. It is a bad time to impose yet another tax on homeowners who are struggling to pay their mortgages and other bills.

It is **unfair** to allow one group of voters to vote to impose a tax increase on all other voters while being exempt themselves. Senior citizens, most of whom already pay lower taxes due to Proposition 13, are exempt from these special taxes as well! Working homeowners are forced to bear the brunt of property taxes as a result. No wonder many teachers, nurses, police and even physicians cannot afford to live here.

Tough economic times require everyone to do more with less. We are confident that Mill Valley schools can maintain their excellence without this extra tax. Vote "NO" on Measure A.

s/ Michael Hartnett, M.D., Treasurer  
Marin United Taxpayers Association  
Mill Valley Resident

s/ Paul D. Thompson  
Retired

s/ Karin Hiller  
Retired

MEASURE A CONTINUED ON NEXT PAGE



## ARGUMENT AGAINST MEASURE A

As you consider your vote on Measure A, you may be wondering, "didn't we just have something like this?" You would be right! Mill Valley voters have approved of over \$25 Million worth of local school bonds in the last ten years. A \$121 Million measure for the Tamalpais Union School district was passed just two years ago as well. Measure A calls for a \$181 parcel tax (with annual increases of 5% thereafter) that is in addition to a similar parcel tax of over \$300 that you are paying right now. Proposition 98 mandates a set portion of the budget go to education, regardless of other pressing needs. Billions of dollars worth of school bonds have been passed over the last few state elections. The state lottery has funded schools for nearly 20 years. Over \$500 of your annual property tax goes toward local schools!

It is likely that there will be a substantial increase in state taxes to make up California's \$20 Billion budget deficit. Many of us have suffered loss of income due to the recession, as well as in our investments. It is unfortunate that many of our teachers as well as police and firefighters can no longer afford to live near the communities where they work. Certainly another tax increase like Measure A militates against a goal of providing more affordable housing.

Mill Valley schools already are among the best in the state. Not only do they prepare their students well for college, they have excellent extra-curricular activities as well. If this measure is to provide for elective programs, it doesn't seem fair to fund those through additional taxes. These are the kinds of extras that historically have been funded by parents of students who are presently attending the school. This should continue.

s/ Michael Hartnett, M.D., Treasurer  
Marin United Taxpayers Association

s/ Paul D. Thompson  
Retired

s/ Karin Hiller

## REBUTTAL TO ARGUMENT AGAINST MEASURE A

**Measure A funds education essentials, not "extras".**

Mill Valley has one of the shortest Middle School days in Marin. Elementary classroom aide time is significantly reduced from only a year ago. We can no longer afford a full-time Director of Curriculum and Instruction. More layoffs are required in 2003 – of reading, math, technology and library specialists.

Measure A redresses these problems. It also adds an elementary counselor (Mill Valley now has one for 1600 students) and targeted academic intervention for struggling and gifted students.

**We agree that Mill Valley's schools depend heavily on donations and local taxpayer generosity to deliver an excellent education.** Unlike many Marin districts, which are funded primarily by property taxes, Mill Valley is at the mercy of the state. Our schools receive \$4,600 per student, yet provide nearly \$8,000 in programs and services. Comparable quality schools nationwide spend more than \$10,000 per student.

Community donations to Kiddo! pay for the entire Arts program – nearly \$1 million. PTAs raise over \$500,000 yearly for improvements to all six schools. Local parcel taxes and bonds passed since 1988 keep classes small and buildings safe.

Today, State deficits threaten to further erode school funding. This volatility wreaks havoc on long-term planning, staffing, and the morale of students, faculty and families.

Measure A provides dependable revenues necessary to maintain an award-winning District with an excellent record of accountability to taxpayers.

We ask for your ongoing support of our children and our schools during these difficult times.

s/ Betsey Cutler  
Former Mill Valley Mayor

s/ Paula Reynolds  
Vice President, Mill Valley School  
Board and Chair, Strategic Task Force

s/ Mark D. Hill  
Member, Marin County  
Republican Central Committee

END OF MEASURE A

