

## **EXHIBIT A**

### **FULL TEXT OF SPECIAL TAX MEASURE A For DIXIE SCHOOL DISTRICT**

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#### **PROTECTION OF QUALITY EDUCATION IN DIXIE SCHOOLS RENEWAL MEASURE A**

##### **INTRODUCTION**

To preserve excellence in core academic programs, including reading, writing, math, and science; reduce the impact of deep budget cuts with stable locally-controlled funding; minimize teacher layoffs and class size increases; and help keep libraries open, shall the Dixie School District renew and extend its expiring parcel tax for eight years beginning as of July 1, 2011, increase the rate by \$107 to a total of \$352 per parcel per year, with an exemption for seniors, and independent oversight/audits? Said qualified special parcel tax would renew, extend, and replace the qualified special parcel tax approved by the voters of the District on April 13, 2004.

##### **PURPOSE**

The purpose of this measure is to provide the funding needed to sustain the outstanding quality of local public instruction offered in the District's schools and offset the impact of uncontrollable cuts in State budget funding for the District 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, preventing the elimination of the grades 3-5 music program, the loss of the 7th period at Miller Creek Middle School (music, art, and drama), and the reduction of nursing and counseling services, and maintaining rigorous curriculum and instruction. Sustaining the outstanding quality of local public instruction offered in Dixie 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:

- o Retaining qualified teachers;
- o Emphasizing reading, writing and math skills;
- o Providing instructional materials for science programs;
- o Keeping school libraries open;
- o Keeping the grades 3-5 music program;
- o Keeping the 7th period at Miller Creek Middle School (music, art, and drama); and
- o Retaining nursing and counseling services.

### **TAX RATES**

The special tax shall be increased by \$107 and be levied against each assessor's parcel within the District at the rate of \$352 per year for eight years, beginning July 1, 2011,

For purposes of this measure, an "assessor's parcel" or "parcel" is defined as any unit of land in the District that now receives a separate property tax bill from the County of Marin. The taxes imposed by this measure will apply to all parcels within the District, except that to the extent required by law, property that is otherwise exempt from property taxes will also be exempt from the taxes imposed by this measure.

### **PROCEDURES**

Subject to two-thirds approval of the voters voting on this measure, the qualified special tax shall become effective as of July 1, 2011 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 A in 2004. If this measure is not so approved, then the special taxes approved by Measure A in 2004 shall continue in effect, in accordance with their terms.

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 from the special tax shall be granted on any parcel, or a divided or undivided portion of such parcel, in which a beneficial interest is 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, 2011, or before May 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 qualify for the exemption.

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 will 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.

**COUNTY COUNSEL'S ANALYSIS OF MEASURE A**

If this measure is approved by a two-thirds vote, the Dixie Elementary School District will be authorized to replace its existing parcel tax with a parcel tax of Three Hundred Fifty Two Dollars (\$352.00) on each developed or undeveloped parcel of land within the District each year for eight (8) years, beginning on July 1, 2011. 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.

## ARGUMENT IN FAVOR OF MEASURE A

Our elementary and middle schools in Dixie School District are among the best in California. Students receive an exceptional education that emphasizes math, science, reading and writing and prepares them to succeed in high school, college and their careers.

Our outstanding student achievement results from the stable local funding that was first approved by over 73% of local voters in 1989 and renewed in 1994, 1998 and 2004. This critical funding helps maintain quality academic programs, retain experienced teachers, enhances local control and protects our schools from fluctuations in state funding.

This local funding is set to expire at a time when state funding is more unreliable and insufficient than ever. In each of the past two years, the State has cut over \$1 million from our schools. With the state facing a \$25 billion deficit, cuts of this magnitude will continue. Without stable local funding, our schools have to layoff teachers, increase class sizes and make deep cuts to instructional programs.

Measure A is on the ballot to continue local funding that is used to:

- Support academic programs such as science, math, reading and writing
- Provide textbooks, science equipment and classroom technology
- Keep school libraries open
- Attract and retain qualified teachers
- Maintain small class sizes

Measure A includes accountability and taxpayer protections:

- By law, all funds must stay in our community to support our local schools
- Not one penny can be taken away by the State
- None of the funds can be used for administrator salaries
- An independent citizens' oversight committee will ensure funds are spent as promised
- Seniors will continue to be eligible for an exemption

We all benefit from our outstanding local schools. Good schools make our neighborhoods more desirable and protect property values.

Please vote YES on A to maintain our excellent local schools!

s/**Claire Snyder**, Past President, Dixie Home and School Club  
and Dixie Children Fund

s/**Steven Rule**, President Lucas Valley Homeowners Assoc.

s/**Catherine H. Monson**, Resident, 47 years, Realtor

s/**Tad Jacobs**, Resident/Business Owner

s/**David C. Green**, Former Dixie District Trustee

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