

**MEASURE SUBMITTED TO THE VOTERS**

**SCHOOL**

**PETALUMA JOINT UNION HIGH SCHOOL DISTRICT  
MAINTAINING EXCELLENCE IN JR. HIGH AND  
HIGH SCHOOLS ACT OF 2004 TAX  
MEASURE K**

**K** To keep school libraries open, restore smaller class sizes grades 7-12, restore and maintain computer and technology programs, maintain music and fine art programs, and provide necessary educational programs and materials to the extent funds are available, shall the Petaluma Joint Union High School District be authorized to levy a \$50 annual parcel tax for four years, beginning July 1, 2005 with annual citizens' oversight committee, exempting parcels owned and occupied by persons 65 years of age or over?

**PETALUMA JOINT UNION HIGH SCHOOL DISTRICT  
MAINTAINING EXCELLENCE IN JR. HIGH AND  
HIGH SCHOOLS ACT OF 2004 TAX  
FULL TEXT OF MEASURE K**

RESOLUTION OF THE BOARD OF EDUCATION OF THE  
PETALUMA JOINT UNION HIGH SCHOOL DISTRICT  
OF THE COUNTIES OF SONOMA AND MARIN,  
STATE OF CALIFORNIA  
CALLING PARCEL TAX ELECTION

WHEREAS, Section 4 of Article XIII A of the California Constitution and Government Code Section 50079 authorizes a school district, upon approval of two-thirds of the electorate voting on the measure, to levy a qualified special tax for specified purposes; and

WHEREAS, the Board of Education (the "Board") of the Petaluma Joint Union High School District (the "District") is committed to preserving quality in educational programs and providing the best possible education to our students in all grades; and

WHEREAS, the State budget threatens education funding in the short run, and demonstrates ongoing uncertainty for funding of the District's programs in the foreseeable future; and

WHEREAS, due to lack of funding, the District has eliminated and is in danger of eliminating more programs beneficial and necessary to the students who attend the schools of the District; and once eliminated these programs will be extremely difficult to reinstate; and

WHEREAS, the District is committed to quality education for every student and high standards of academic achievement and performance; and

WHEREAS, a high quality public education is vital to the community's well-being and fosters the growth of society's greatest natural resource – the minds of students; and

WHEREAS, the investment in student's education is beneficial to the economic well-being of our community and our country; and

WHEREAS, the Board has determined that in order to continue meeting the educational needs of all of the District's students and to provide stable local funding for area schools, it is necessary to authorize a special tax; and

WHEREAS, this Board has held a public hearing after due notice regarding the proposed authorization of the parcel tax;

WHEREAS, the District is a joint union high school district with territory in

both Sonoma and Marin Counties (collectively referred to as "County");

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Petaluma Joint Union High School District, as follows:

1. Recitals. This Board hereby finds and determines that the foregoing recitals are true and correct.

2. Order of Election. This resolution shall stand as the order to the Sonoma County Superintendent of Schools and the Marin County Superintendent of Schools to call an election within the boundaries of the District on November 2, 2004 for approval of the measure contained in Section 3 hereof. The authority for the specifications of this election order is contained in Sections 5304 and 5322 of the California Education Code and Section 50079 of the California Government Code.

3. Specifications of Ballot Measure. This Board hereby requests the Registrar of Voters of the Counties of Sonoma and Marin (the "Registrar of Voters") to submit to the voters of the District on November 2, 2004, the following ballot measure:

**PETALUMA JOINT UNION HIGH SCHOOL DISTRICT MAINTAINING  
EXCELLENCE IN JR. HIGH AND HIGH SCHOOLS ACT OF 2004 TAX**

This Proposition may be known and referred to as the "Petaluma Joint High School District Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax" or as "Measure K".

TERMS OF MAINTAINING EXCELLENCE IN JR. HIGH  
AND HIGH SCHOOLS ACT OF 2004 SPECIAL TAX

Terms and Purposes. Upon approval of two-thirds of those voting on this measure, the District shall be authorized to levy a qualified special tax of \$50 per year on each parcel of taxable real property in the District for no more than four years, commencing July 1, 2005. The qualified special tax shall be known and referred to as the "Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax". To the extent such funds are available, proceeds of the Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax shall be authorized to keep school libraries open, restore smaller class sizes grades 7-12, restore and maintain computer and technology programs, maintain music and fine art programs, and provide necessary educational programs and materials.

Senior Citizen Exemption. In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax upon proper application to the District. Anyone claiming an exemption must apply to the District on or before May 1, 2005 or May 1 of any succeeding assessment year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the assessment so long as such applicant continues to qualify for the exemption.

ACCOUNTABILITY PROVISIONS

Independent Annual Audit. Upon the levy and collection of the Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax, the Board of Education shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax remain unexpended, the Superintendent or chief financial officer of the District shall cause an independent financial auditor to prepare a report to be filed with the Board of Education and the Citizens' Oversight Committee no later than December 31 of each year, commencing December 31, 2005, stating (1) the amount of Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax received and expended in such year, and (2) the status of any projects or description of any programs funded from proceeds of the tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Education.

MEASURE K CONTINUED ON NEXT PAGE



Citizens' Oversight Committee. The Board of Education shall appoint a Citizens' Oversight Committee which shall, on an annual basis, review both the Maintaining Excellence in Jr. High and High Schools Act of 2004 Budget and the Maintaining Excellence in Jr. High and High Schools Act of 2004 Independent Audit.

Specific Purposes. All of the purposes named in the measure shall constitute the specific purposes of the Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax, and proceeds of the tax shall be applied only for such purposes.

#### LEVY AND COLLECTION

The Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax shall be collected by the Sonoma County Treasurer-Tax Collector and the Marin County Treasurer-Tax Collector at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Treasurer-Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. The collection of the Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

"Parcel of taxable real property" shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the Sonoma County Treasurer-Tax Collector's Office or the Marin County Treasurer-Tax Collector's Office. All property which is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax in such year. Parcels owned and occupied by persons 65 years of age or older are exempt from the Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax as described above.

The District shall annually provide a list of parcels which the District has approved for a Senior Citizen Exemption from the Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax as described above to the Sonoma and Marin County tax collection officials. The Sonoma County or Marin County Assessor's determination of exemption or relief for any reason other than the Senior Exemption of any parcel from taxation shall be final and binding for the purposes of the Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax. Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

#### SEVERABILITY

The Board of Education hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Board of Education 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.

4. Summary of Measure. The measure contained in Section 3 hereof shall be summarized in the following form, and the Registrars of Voters of the Counties of Sonoma and Marin, are requested to cause this summary of the measure to appear on the ballot:

*"To keep school libraries open, restore smaller class sizes grades 7-12, restore and maintain computer and technology programs, maintain music and fine art programs, and provide necessary educational programs and materials to the extent funds are available, shall the*

*Petaluma Joint Union High School District be authorized to levy a \$50 annual parcel tax for four years, beginning July 1, 2005 with annual citizens' oversight committee, exempting parcels owned and occupied by persons 65 years of age or over?"*

5. Filing of Order of Election. The Secretary of this Board is ordered to cause certified copies of this resolution and order to be delivered not later than August 6, 2004 to the Sonoma County Superintendent of Schools and the Marin County Superintendent of Schools, the Registrars of Voters and the Clerks of the Boards of Supervisors of the Counties of Sonoma and Marin.

6. Formal Notice. The Sonoma County and Marin County Superintendents of Schools are hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as Exhibit A (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with Section 5362 of the Education Code no later than August 6, 2004, or to otherwise cause the notice to be published as permitted by law. The Secretary of this Board, on behalf of and as may be requested by the County Superintendent of Schools, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

7. Conduct of Election.

(a) Request to Registrar of Voters. Pursuant to Section 5303 of the Education Code, the Registrars of Voters of the Counties of Sonoma and Marin are requested to take all steps to hold the election in accordance with law and these specifications.

(b) Voter Pamphlet. The Registrar of Voters is hereby requested to reprint the measure in its entirety (that portion of Section 3 hereof which is printed in bold-face type) in the voter information pamphlet to be distributed to voters pursuant to Section 13307 of the Elections Code. In the event the measure in Section 3 will not be reprinted in the voter information pamphlet in its entirety, the Registrars of Voters of Counties of Sonoma and Marin are hereby requested to print, immediately below the impartial analysis of the measure, in no less than 10-point boldface type, a legend substantially as follows:

"The above statement is an impartial analysis of Measure K. If you desire a copy of the measure, please call the Sonoma County Registrar of Voters at (707) 565-6800 or the Marin County Registrar of Voters at (415) 499-6456 and a copy will be mailed at no cost to you."

(c) Consolidation. The Sonoma County Superintendent of Schools and the Marin County Superintendent of Schools and the Boards of Supervisors of the Counties of Sonoma and Marin are requested to order consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

(d) Canvass of Results. The Boards of Supervisors of the Counties of Sonoma and Marin are authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

8. Appropriations Limit. The Board of Education shall provide in each year (pursuant to Section 7902.1 of the Government Code or any successor provision of law) for any increase in the District's appropriations limit as shall be necessary to ensure that proceeds of the Maintaining Excellence in Jr. High and High Schools Act of 2004 Tax may be spent for the authorized purposes.



(Full Text of Measure K Continued)

9. Ballot Argument. The President of this Board, or any member or members of this Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the Registrar of Voters a ballot argument in favor of the proposition contained in Section 3 hereof, within the time established by the Registrars of Voters of the Counties of Sonoma and Marin, which shall be considered the official ballot argument of this Board as sponsor of the proposition.

10. Effective Date. This resolution shall take effect from and after its adoption.

The foregoing resolution was introduced by Board Member Lou Steinberg who moved its adoption, seconded by Member Christina Kauk and adopted on roll call by the following vote:

Ayes: 4 Noes: 0 Absent/not voting: 1

WHEREUPON, the President declared the above resolution adopted and SO ORDERED this 5<sup>th</sup> day of August, 2004.

s/ Camille Sauve, President  
Board of Education

ATTEST:

s/ Margaret Viguie, Secretary

SECRETARY'S CERTIFICATE

I, Margaret Viguie, Secretary of the Board of Education of the Petaluma Joint Union High School District, County of Sonoma, California, do hereby certify as follows:

The attached is a full, true and correct copy of a resolution duly adopted at a special meeting of said Board of said District duly and regularly held at the regular meeting place thereof on August 5, 2004, and entered in the minutes thereof, of which meeting all of the members of said Board of Education had due notice and at which a quorum thereof was present, and said resolution was adopted by the following vote:

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

At least 24 hours before the time of said meeting, a written notice and agenda of the meeting was mailed and received by or personally delivered to each member of the Board of Education not having waived notice thereof, and to each local newspaper of general circulation, radio, and television station requesting such notice in writing, and was posted in a location freely accessible to members of the public, and a brief description of the resolution appeared on said agenda.

I have carefully compared the same with the original minutes of said meeting on file and of record in my office. Said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this 5<sup>th</sup> day of August, 2004.

s/ Margaret Viguie  
Secretary of the Board of Education  
Petaluma Joint Union High School District

**IMPARTIAL ANALYSIS BY COUNTY COUNSEL  
MEASURE K**

The Petaluma Joint Union High School District has called an election on a special tax measure to fund educational programs. State law requires voter approval before a school district can impose a special tax.

This measure proposes a special tax of \$50 per year per parcel for each parcel of land within the District's boundaries. The tax would be based on the privilege of using the parcel, would begin on July 1, 2005, and would remain in effect for no more than four years.

Proceeds of the tax would be placed in a special fund and could only be used for purposes set out in the measure, which include keeping school libraries open, restoring smaller class sizes to grades 7 through 12, restoring and maintaining computer and technology programs, maintaining music and fine art programs, and providing necessary educational programs and materials. Each year, beginning with the year ending December 31, 2005, the measure calls for preparation of a report by an independent financial auditor, stating the amount received and expended from the tax for that year, and the status of any projects, and description of any programs, funded from the proceeds of the tax. In addition, the District Board is required to appoint a Citizens' Oversight Committee which each year will review both the budget for use of the tax proceeds and the annual independent audit.

The tax would be applied to each unit of real property in the District that receives a separate tax bill for property taxes. Parcels which are exempt from property tax, or on which no property tax is otherwise levied, are also exempt from this tax. The measure also exempts from the tax parcels owned or partially owned and occupied by a person who will be 65 years of age or older. Persons claiming exemptions based on ownership by a senior citizen would need to apply to the District on or before May 1, 2005, or May 1 of the first year the exemption applies to them. The measure describes what process must be followed to appeal any decision regarding applicability of the tax, or to apply for a refund if appropriate.

If two-thirds of the voters in the Petaluma Joint Union High School District who vote on this measure vote "yes," the measure will pass and the special tax will be levied. The tax would be collected in the same manner as regular property taxes starting with the 2005-2006 fiscal year.

Dated: August 17, 2004

PATRICK K. FAULKNER  
Marin County Counsel

STEVEN WOODSIDE  
Sonoma County Counsel

By: KATHLEEN LAROCQUE  
Sonoma Deputy County Counsel

MEASURE K CONTINUED ON NEXT PAGE



## ARGUMENT IN FAVOR OF MEASURE K

Measure K is a local solution to the statewide problem of education funding. Measure K will maintain excellence in Petaluma's junior high and high schools and give our children the education they need to succeed.

As we all know, the State has drastically cut funding to all school districts. Our local schools are left with two options: cut basic programs that we offer to our students or come up with a local plan to solve our funding problem.

Measure K is exactly that — a local plan to maintain excellence in Petaluma's schools.

Measure K will allow schools of the Petaluma Joint Union High School District to keep their libraries open and to maintain music and fine art programs that have been jeopardized over the past year.

Measure K will allow Petaluma's junior high and high schools to reduce class size and restore and maintain computer and technology programs that our students need to excel in college or in their careers.

There are taxpayer safeguards within Measure K. An independent Citizens Oversight Committee will conduct annual reviews to ensure Measure K funds are used as promised. Not one penny of Measure K will be used for administrative salaries.

And, senior citizens 65 years of age or older may apply for an exemption to Measure K for parcels that they own and occupy.

Please join local teachers, parents, business owners, retirees and community leaders in voting Yes on Measure K.

Measure K is a local solution that will maintain excellence in Petaluma's junior high and high schools.

s/ Gay Robbins, High School Teacher

s/ William M. Hammerman, Retiree

s/ Karen Nemrow, Parent

s/ Elizabeth Marquardt, Certified Public Accountant

s/ Vanna McWhinnie, Registered Nurse

## REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE K

Wise counsel dictates that when you have dug yourself into a hole—stop digging. Facing a statewide financial crisis, it is time to stop spending and rethink our priorities. As painful as this can sometimes be, there can be benefits. When we are forced to live within our means, we will choose to spend on those programs we collectively deem most valuable to our students and delay programs of lesser value.

The state's funding to local school districts has decreased from the high levels of the late 1990s. Although the state spends more than \$9,600 per pupil, we are still considerably below the national average in student achievement.

Providing more tax dollars does not always solve the problem. Better allocation of existing resources is called for. We urge you to send a strong message to the District's trustees and management to rethink how existing funds can be re-prioritized. Vote NO on Measure K.

s/ Jack Atkin, President  
Sonoma County Taxpayers' Association

s/ Jack Abercrombie, Treasurer  
Sonoma County Taxpayers' Association

s/ Fred Levin, Executive Director  
Sonoma County Taxpayers' Association

s/ John B. Landis, Vice President  
Sonoma County Taxpayers' Association

s/ Jeanne Levin, Secretary  
Sonoma County Taxpayers' Association



## ARGUMENT AGAINST MEASURE K

In terms of the coming year's budget, it may well be true that funds for the programs named in the ballot measure are limited. However, let's be clear how the District arrived at this point. During a number of recent years, the State had pumped increasing revenues to school districts. These revenues were then committed by the school districts to higher teachers salaries and were locked in by union contracts. Now that the gravy train from the State has slowed, the District finds itself with little discretionary revenue, because they failed to plan for leaner times. Taxpayers should be able to count on school trustees to manage for the future, not just the present.

We urge you to take a good look at your current property tax bill's special assessments and add the requested parcel tax. Then, ask yourself, is this the right time for the District to ask me for more money? We already paid our share of taxes. Additionally, ask yourself whether or not the District is prudently managing its financial affairs. If not, how can you reward the District with higher taxes?

We urge you to send a strong message to the District's trustees and management to rethink how existing funds can be re-prioritized. Vote No on Measure K.

s/ Jack Atkin, President  
Sonoma County Taxpayers' Association

s/ Jack Abercrombie, Treasurer  
Sonoma County Taxpayers' Association

s/ Fred Levin, Executive Director  
Sonoma County Taxpayers' Association

s/ John B. Landis, Vice President  
Sonoma County Taxpayers' Association

s/ Jeanne Levin, Secretary  
Sonoma County Taxpayers' Association

## REBUTTAL TO ARGUMENT AGAINST MEASURE K

Measure K is a local solution to the statewide problem of education funding. Every penny of Measure K will stay here in Petaluma — it will not be sent to Sacramento.

Petaluma's schools have undergone tremendous budget cuts. There is no "fat" — we have eliminated many things that are considered the "basics".

Many core programs have been cut and more are threatened if we do not find a local answer to our education-funding problem.

Measure K will allow schools of the Petaluma Joint Union High School District to keep their libraries open and to maintain music and fine arts programs that have been jeopardized over the past year.

Measure K will allow Petaluma's junior high and high schools to reduce class size and restore and maintain computer and technology programs that our students need to excel in college or in their careers.

Not one penny of Measure K will be used for administrative salaries — it will all go directly into our junior high and high schools.

And, our senior citizens can apply for an exemption to Measure K for parcels that they own and occupy.

Petaluma is a terrific place to live and to raise a family. Slashing essential school programs will put that at risk.

Please join our local classroom teachers, parents, businesspeople, senior citizens and community leaders in voting Yes on Measure K.

s/ Gay Robbins, High School Teacher

s/ William M. Hammerman, Retiree

s/ Karen Nemrow, Parent

s/ Elizabeth Marquardt, Certified Public Accountant

s/ Vanna McWhinnie, Registered Nurse

END OF MEASURE K

