

**VOTER'S PAMPHLET**  
**MEASURE, ANALYSIS AND ARGUMENT**

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

**PETALUMA JOINT UNION HIGH SCHOOL DISTRICT**  
**MEASURE C**

**C** To preserve funding for important educational programs in grades 7-12, keep school libraries open, maintain music and fine arts programs, maintain reduced class sizes, provide up-to-date computer and technology instruction, and attract and retain qualified and experienced teachers, shall the Petaluma Joint Union High School District continue its existing tax of \$50 per parcel without increasing taxes, with an exemption for seniors, and with all money staying in our community to benefit local schools?

**COUNTY COUNSELS' IMPARTIAL ANALYSIS OF MEASURE C**

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.

Currently, the District imposes a special tax of \$50 per year per parcel to fund educational programs. This measure would replace that tax and continue in force after the expiration date of the current tax.

Proceeds of the tax would be placed in a special fund and could only be used for the purposes set out in the measure, which include keeping school libraries open, continuing smaller class sizes for grades 7 through 12, continuing up-to-date computer and technology programs, continuing music and fine art programs, providing necessary educational programs and materials, and attracting and retaining qualified and experienced teachers.

Each year that tax funds remain unspent, an independent financial auditor will prepare and present a report to the Board of Education stating (1) the amount of funds received and expended during the prior year, and (2) the status of any projects or description of any programs funded by the tax. The report must be filed by December 31 of each year. The period covered by the report may be a fiscal or calendar year, or other appropriate annual period, as determined by the Superintendent.

The tax would be applied to each unit of real property in the District that receives a separate tax bill for property taxes. Multiple parcels that are contiguous and are part of one economic unit under the same name and ownership and that do not receive separate tax bills would be charged as one parcel. 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 is 65 years of age or older. Persons claiming exemptions based on ownership by a senior citizen would need to apply to the District for this exemption by May 1 of the first year the exemption applied to them. Exemptions that have already been granted for the existing tax would continue without any additional filing requirement.

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**COUNTY COUNSELS' IMPARTIAL ANALYSIS, CONT.**

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 2007-2008 fiscal year.

s/ Patrick K. Faulkner  
Marin County Counsel

s/ Steven Woodside  
Sonoma County Counsel

**ARGUMENT IN FAVOR OF MEASURE C**

Measure C will maintain local funding for our junior high and high schools. Measure C extends our existing junior high and high school parcel tax that is set to expire. Passage of Measure C will not increase your tax rate.

Since 2005, our junior high and high schools have received approximately \$1 million each year from a parcel tax measure approved by local voters. These funds are used to keep class sizes small in grades 7-12, maintain up-to-date classroom computers and technology instruction, keep school libraries open, and maintain music and fine arts programs. Unless renewed by voters, this funding is set to expire and quality programs and personnel will be cut.

Measure C will extend this funding without increasing tax rates. State funding for local schools is unpredictable. Measure C will continue local and reliable funding to maintain important programs. Measure C will allow Petaluma Joint Union High School District to continue to provide quality educational programs.

Measure C funds can only be used for the specific programs outlined in the measure. All money raised by Measure C will stay in our community to benefit our junior high and high schools. None of this money can go to pay administrators. None of the money can be taken away by the State. The Independent Citizens' Oversight Committee will verify Measure C funds are properly spent.

Senior citizens 65 or older are eligible for an exemption for the parcel that they own and occupy.

We are fortunate to have excellent local high schools that prepare students for college and successful careers. Good schools help keep our property values high and maintain the quality of life in our community. Measure C will continue important funding for educational programs in our schools without increasing taxes.

Please vote Yes on C.

s/ Dante B. Benedetti  
Clover Stornetta Farms

s/ Arlene Burney, Music Teacher  
Casa Grande High School

s/ Donald Ramatici  
Don Ramatici Insurance, Inc.

s/ Elizabeth Marquardt  
Certified Public Accountant

s/ Mary Schafer, President  
Petaluma City Schools Board of Education

**NO ARGUMENT WAS SUBMITTED AGAINST MEASURE C**

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**FULL TEXT OF MEASURE C**

**PETALUMA JOINT UNION HIGH SCHOOL DISTRICT  
MAINTAINING EXCELLENCE IN JR. HIGH AND HIGH SCHOOLS  
ACT OF 2007 TAX**

This Proposition may be known and referred to as the "Petaluma Joint Union High School District Maintaining Excellence in Jr. High and High Schools Act of 2007 Tax" or as "Measure C."

**TERMS OF MAINTAINING EXCELLENCE IN JR. HIGH AND  
HIGH SCHOOLS ACT OF 2007 TAX**

Terms and Purposes. Upon approval of two-thirds of those voting on this measure, the District shall be authorized to continue to levy a qualified special tax of \$50 per year on each parcel of taxable real property in the District after the expiration of the existing parcel tax. The qualified special tax shall be known and referred to as the "Maintaining Excellence in Jr. High and High Schools Act of 2007 Tax." To the extent such funds are available, proceeds of the Maintaining Excellence in Jr. High and High Schools Act of 2007 Tax shall be authorized to keep school libraries open, continue smaller class sizes grades 7-12, continue up-to-date computer and technology programs, continue music and fine art programs, provide necessary educational programs and materials and attract and retain qualified and experienced teachers.

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 2007 Tax upon proper application to the District. Anyone claiming an exemption must apply to the District on or before May 1 for any succeeding assessment year. Any one application, including an existing 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 2007 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 2007 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, stating (1) the amount of Maintaining Excellence in Jr. High and High Schools Act of 2007 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.

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**FULL TEXT OF MEASURE C, CONT.**

Citizens' Oversight Committee. The Board of Education shall continue to appoint a Citizens' Oversight Committee which shall, on an annual basis, review both the Maintaining Excellence in Jr. High and High Schools Act of 2007 Budget and the Maintaining Excellence in Jr. High and High Schools Act of 2007 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 2007 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 2007 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 2007 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 2007 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 2007 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 2007 Tax as described above to the Sonoma and Marin County tax collection officials. The Sonoma County and 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 2007 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 2007 Tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

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**FULL TEXT OF MEASURE C, CONT.**

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.