COUNTY COUNSEL’S IMPARTIAL ANALYSIS OF MEASURE A

ROSS VALLEY SCHOOL DISTRICT PARCEL TAX RENEWAL AND INCREASE TO PRESERVE QUALITY OF PUBLIC EDUCATION AND SERVICES

If this Measure is approved by a two-thirds vote, the Ross Valley School District will be authorized to increase the existing parcel tax by One Hundred Forty-Nine Dollars ($149) per parcel and renew and extend the parcel tax for another eight (8) years beginning in fiscal year 2012-2013, with annual 4% escalation adjustment. The proceeds of the tax may be used only for the purposes set forth in the Measure and not for administrative salaries, and will be subject to oversight by an independent citizen’s advisory committee appointed by the Board of Trustees.

Exemptions will be available for individuals who have attained the age of 65, as set forth in the Measure.

s/PATRICK K. FAULKNER
County Counsel
The existing core academic programs parcel tax, by submitting annually an application of the owners thereof by June 30 of any year to the Board be treated as a single parcel for purposes of the levy of this core academic programs parcel tax.

Section 4. Subject to voter approval as set forth below, the core academic programs parcel tax shall be levied commencing with the 2012-2013 fiscal year of the District, and shall be collected with, and in the same manner and subject to the same interest and penalties as, general ad valorem taxes collected by the Marin County Tax Collector. In accordance with the requirements of Government Code Section 50075.3, the District shall create a separate account into which the proceeds of the special tax shall be deposited.

Section 5. The levy and collection of the core academic programs parcel tax is not intended to decrease or offset any increase in local, state or federal government funding sources that would otherwise be available to the District at any time during which the parcel tax may be levied. In the event that the levy and collection of the core academic programs parcel tax does have such an effect, the District shall reduce the core academic programs parcel tax levy to the extent of any such decrease or offset. Additionally, any persons who are either (a) 65 years of age or older or (b) receiving Supplemental Security Income for a disability, regardless of age, and the owner of a Parcel used solely for owner-occupied, single-family residential purposes, may obtain an exemption from the levy of the core academic programs parcel tax, by submitting annually an application of such owners or persons, prior to June 30 of each year, to the District.

Section 6. The Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District’s appropriation limit as shall be necessary to ensure that proceeds of the core academic programs parcel tax may be spent for the authorized purposes set forth in Section 2 above and Section 7 below.

Section 7. This Board hereby requests that the Marin County Registrar of Voters submit the following measure to the voters of the District and to print this entire Full Ballot Text in the ballot pamphlet to be published for the election scheduled for Tuesday, June 5, 2012:

* * *

ROSS VALLEY SCHOOL DISTRICT
Core Academic Programs Parcel Tax Measure A

INTRODUCTION AND PURPOSE

To provide local reliable funding for local schools that cannot be taken by the State, protect programs which improve student performance in reading, writing, math and science, art and music instruction, attract and retain highly qualified teachers, maintain educationally sound class sizes and keep school libraries, with no proceeds used for administrative salaries and benefits, the Ross Valley School District ("District") proposes to renew and increase its existing core academic programs parcel tax for a period of eight years from its current expiration date (June 30, 2014), increase the rate by $149 to a total of $458.66 per parcel per year and maintain the provisions for the annual 4% increase in the tax, beginning July 1, 2012, with an exemption available for senior citizens and recipients of SSI for a disability, and to implement strict accountability measure, to ensure the funds are used to:

• Maintain math and science programs;
• Maintain reading and writing programs;
• Maintain educationally sound class sizes for kindergarten through eighth grade;
• Maintain school libraries; and
• Attract and retain highly qualified teachers.

The proceeds of the core academic programs parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF “PARCEL”

For purposes of the core academic programs parcel tax, the term “Parcel” means any parcel of land which lies wholly or partially within the boundaries of the Ross Valley School District, that receives a separate tax bill for ad valorem property taxes from the Marin County Assessor/Tax Collector. All property that is otherwise exempt from or upon which are levied no ad valorem property taxes in any year shall also be exempt from the core academic programs parcel tax in such year.

For purposes of this core academic programs parcel tax, any such “Parcels” which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by annually submitting an application of the owners thereof by June 30 of any year to the Board be treated as a single parcel for purposes of the levy of the core academic programs parcel tax.
EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California Government Code Section 50079 (b), any owners of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older or (b) persons receiving Supplemental Security Income for a disability, regardless of age, may obtain an exemption from the core academic programs parcel tax by annually submitting an application therefore, by June 30 of each year, to the District.

With respect to all general property tax matters within its jurisdiction, the Marin County Assessor/Tax Collector, or other appropriate county tax officials shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the core academic programs parcel tax, including the Senior Citizens Exemption and the SSI Exemption and the classification of property for purposes of calculating the tax, the decisions of the District shall be final and binding.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the core academic programs parcel tax is not intended to decrease or offset any increase in local, state or federal government revenue sources that would otherwise be available to the District during the period of the core academic programs parcel tax. In the event that the levy and collection does have such an effect, the District shall cease the levy or shall reduce the core academic programs parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

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 core academic programs parcel tax levied in accordance with this Measure: (a) the specific purposes of the core academic programs parcel tax shall be those purposes identified above; (b) the proceeds of the core academic programs parcel 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 core academic programs parcel tax must be deposited; and (d) an annual audit and 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 core academic programs parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the core academic instruction parcel tax, as identified above.

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as follows:

“PROTECTING QUALITY ROSS VALLEY SCHOOL MEASURE.

To provide local funding the State cannot take away, preserve high quality education in reading, writing, math and science, educationally sound class sizes, school libraries, and art and music instruction, and to help attract and retain highly-qualified teachers, shall the Ross Valley School District renew its existing parcel tax for another eight years, increasing it by $149 per year, with no funds used for administrators’ salaries and an exemption for seniors, and requiring annual audits?”

Yes ________ No ________

The District’s Superintendent, or designee, is hereby 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 comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 8. The measure set forth in Section 7 shall be submitted to the voters of the District at an election to be held on June 5, 2012. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2012.

Section 9. This Resolution shall stand as the order to the Marin County Registrar of Voters to call a mail ballot election within the boundaries of the District on June 5, 2012. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on June 5, 2012.

Section 10. The Board hereby requests that the Marin County Registrar of Voters or other appropriate election official of the County, take all actions which are necessary or appropriate in connection with the election, including, but not limited to, printing and mailing sample ballots, arguments and applications for absentee ballots, canvassing election returns and certifying the results of the election to the Board. The Board hereby agrees to reimburse Marin County in full for any services performed by the County for the District upon presentation of an invoice to the District.

Section 11. The Secretary of the Board is hereby authorized and directed to deliver a copy of this Resolution to the Marin County Superintendent of Schools and the Registrars of Voters/Elections Department of Marin County, as well as the Clerk of the Board of Supervisors of Marin County, not later than March 9, 2012, and to give notice of the election by causing both the Registrars of Voters/Elections Departments to publish the text of the measure and other items, not later than 15 days before the date of the election. The Secretary of the Board is hereby further authorized and directed to post a copy of this Resolution on or near the doors of the District Office and in three public places within the District for at least two weeks before the date of the election.

Section 12. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution which can be given effect without the severed portion.

Section 13. The members of the Board are hereby authorized, but not directed, to prepare and file with the Marin County Registrar of Voters/Election Department, a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by such Department.
Section 14. Subject to two-thirds approval of the voters, the core academic programs parcel tax shall be collected by the Marin County Tax Collector at the same time and manner and shall be subject to the same penalties as ad valorem property taxes collected by the tax collectors. The tax shall bear interest at the same rate for unpaid ad valorem property taxes until paid.

Section 15. The Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District’s appropriations limit as shall be necessary to ensure that proceeds of the core academic programs special tax may be spent for the authorized purposes.

Section 16. Subject to two-thirds voter approval and prior to adoption of a resolution levying the qualified special tax in any given year, this Board shall conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be published pursuant to California Government Code Section 54954.6. Following said hearing the Board may adopt a resolution fixing the amount of tax to be raised and the rates for each type of property. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible.

Section 17. The Superintendent shall, pursuant to Government Code Section 50075.3, file an annual report as provided herein accounting for the core academic programs tax revenues collected and the manner in which they have been spent.

Section 18. The officers of the District are, and each of them acting alone is, hereby directed to take such other actions and to execute such other documents as are necessary to carry out the purposes of this Resolution.

Section 19. Pursuant to Elections Code Section 10400 the Board requests the governing body of any such other political subdivision, or any officer otherwise authorized by law, to partially or completely consolidate such election and to further provide that the canvass be made by any body or official authorized by law to canvass the returns of the election, and that the Board consents to such consolidation.

The foregoing Resolution was adopted by the Board of Trustees of the Ross Valley School District at a regular meeting held on March 9, 2012 by the following vote:

AYES: 5
NOES: 0
ABSTAIN: 0
ABSENT: 0

s/CHRIS CARLUCCI
President, Board of Trustees
Ross Valley School District

ARGUMENT IN FAVOR OF MEASURE A

The Ross Valley School District provides students with an exceptional education emphasizing math, science, reading and writing, and the arts, preparing our children to succeed in life. The District’s success in this regard has long been a point of pride for San Anselmo and Fairfax. Our community has supported our schools with a local parcel tax for over a decade.

During the past four years, the State of California has cut funding to our schools by more than 20 percent, threatening the District’s ability to provide our children with the quality education we value so highly. As a result of these cuts, the District has come to rely even more heavily on local parcel tax revenues to make up the shortfall between State funding and the real cost of educating our children. Our local parcel tax is scheduled to expire.

Without the renewal of the existing parcel tax, our children would face a future of larger class sizes, significant cuts to educational programs and opportunities, and the erosion of the quality education that our community has come to expect. The need for this local funding is absolute and would not be diminished by Governor Brown’s November ballot measure, which only seeks to avoid further State cuts.

Measure A revenues are dedicated solely and entirely to operating schools here in San Anselmo and Fairfax; are not subject to discretionary State funding cuts; are subject to an annual audit; will not be used for administrators’ salaries; and represent an essential component of the District’s annual operating budget.

By voting “yes” on Measure A, we can, at least in part, reduce the risk of having to lower the educational standards of our District. As always, seniors are eligible for an exemption. Please vote YES on A – for our kids, and for our community.

s/CHRIS CARLUCCI, M.D.
President, Ross Valley School District Board of Trustees

NO ARGUMENT AGAINST MEASURE A WAS SUBMITTED.