

September 19, 2006

Board of Supervisors
County of Marin
San Rafael, CA 94903

Subject: Request to Oppose Proposition 88, the "Classroom Learning and Accountability Act," on the November 7, 2006 statewide ballot

Dear Board Members:

Recommendation: It is recommended that your Board oppose Proposition 88, the "Classroom Learning and Accountability Act," on the November 7, 2006 statewide ballot. Adopt the attached resolution opposing the measure.

Summary: Proposition 88 would add a new section to the State Constitution to create a statewide parcel tax of \$50 per parcel to fund approximately \$470 million annually for various K-12 education programs and initiatives – including class size reduction, instructional materials, school safety, facility grants and data systems. The proposition would be effective January 1, 2007 if approved. Most individuals and businesses that currently pay property taxes would be subject to the new parcel tax, with exemptions for certain elderly and disabled homeowners.

Local governments typically use parcel tax revenue, approved by voters in some school districts, to fund class size reduction, school libraries, education technology, and other education programs. Currently, the state does not impose either a property tax (based on the assessed value of property) or a parcel tax. Property-related taxes have been strictly a local source of revenue for local, designated purposes.

It is recommended that your Board oppose Proposition 88 based strictly on the proposed funding mechanism. Local funding decisions, particularly regarding education, are best made at the local level. Proposition 88 is opposed by the California Democratic Party, California Republican Party, League of Women Voters, California Labor Federation, AFL-CIO, California State PTA, California Federation of Teachers, and others.

Your Board's policy, as expressed in the 2006 Legislative Plan, has been to oppose attempts by the legislative and/or executive branches of state and federal government to "decrease, restrict or eliminate county revenue sources, or to restrict local authority with respect to issues that affect local communities." It is also reported by California county auditor-controllers' staff that such a parcel tax would be administratively complex and costly to implement.

For these reasons, it is recommended that your Board indicate its opposition to Proposition 88 on the November 7, 2006 statewide ballot by adoption of the attached resolution.

Should you have any questions, feel free to contact me or Dan Eilerman of my staff.

Respectfully submitted,

Matthew Hymel
County Administrator