

MEASURE SUBMITTED TO THE VOTERS

SCHOOL

**MILL VALLEY SCHOOL DISTRICT
RENEWAL OF SPECIAL ASSESSMENT FOR
EDUCATIONAL PROGRAMS AND SERVICES
MEASURE H**

H To maintain school libraries and library services, maintain small class sizes, and avoid the layoff of teachers in Mill Valley elementary and middle schools, shall the existing instructional parcel tax in Mill Valley be continued for an additional 8 years, including an annual audit and accountability measures?

**MILL VALLEY SCHOOL DISTRICT
RENEWAL OF SPECIAL ASSESSMENT FOR
EDUCATIONAL PROGRAMS AND SERVICES
FULL TEXT OF MEASURE H**

RESOLUTION NO. #18-03/04

**RESOLUTION OF THE GOVERNING BOARD OF THE
MILL VALLEY SCHOOL DISTRICT PROPOSING
SPECIAL ASSESSMENT RENEWAL AND
ESTABLISHING SPECIFICATIONS OF THE
ELECTION ORDER**

June 9, 2004

**THE MILL VALLEY SCHOOL DISTRICT GOVERNING BOARD
FINDS:**

State funding for education has been inadequate and unpredictable, and without the funds provided by the current special assessment, the Mill Valley School District (Edna Maguire, Mill Valley Middle, Old Mill, Park, Strawberry Point, and Tamalpais Valley schools) would be forced to reduce or eliminate important programs beneficial and necessary to the children who attend the schools of the District; and

The voters of Mill Valley have consistently supported the District's excellent education program through the passage of local parcel taxes and bonds that have enabled the recruitment and retention of superior teachers and staff, small class sizes, and renovation of all six local schools; and

The voters of the District previously authorized a special assessment which expires on June 30, 2006, and, without a renewed authorization by the voters, a substantial reduction and elimination of educational programs and services will result; and

Such voter support for Mill Valley's schools by the community has tangible results in the form of consistently high student test scores and safely rebuilt community buildings; and

The Mill Valley School District cannot continue to maintain its excellent educational program without the continuation of the existing parcel tax, and without the parcel tax would be forced to reduce teachers and staff and cut vital programs; and

The Mill Valley School District has worked collaboratively with its schools community foundation, KIDDO! and all six local PTAs to fill in as much of the funding gap as possible through annual direct contributions; and

These community partners will continue to raise essential funds to provide art, music, drama, poetry, and dance for students across the District, as well as computers and other site needs for all six schools; and

The State of California's budget problems make increased state funding impossible, and the federal government has withheld earmarked federal funds for such services as special education; and

The Mill Valley School District is committed to the highest standards of fiscal accountability and budget transparency, for which it has been publicly praised by the County; and must, by law, create a balanced three year budget with a 3% reserve; and

Section 4 of Article XIII A of the California Constitution and Government Code Sections 50075, 50076, 50077, 50079 and 53720, et seq., authorize school districts to levy a special tax for specified purposes upon approval by two-thirds of the votes cast.

NOW, THE GOVERNING BOARD OF THE MILL VALLEY SCHOOL DISTRICT RESOLVES AS FOLLOWS:

Section 1. A special election is called and ordered and shall be conducted on November 2, 2004, at which election will be submitted to the qualified voters of the Mill Valley School District a measure to authorize a renewal of the existing special tax for the purpose of providing specified educational programs for a period of eight additional years. The full text of the measure is as follows:

"Measure H

To maintain excellence in Mill Valley's public education, shall the Mill Valley School District (Edna Maguire, Mill Valley Middle, Old Mill, Park, Strawberry Point and Tamalpais Valley schools) renew for eight years from its current expiration date (June 30, 2006) the existing special tax, and maintain the provision for the annual increase in the tax and the senior exemption for any beneficial owner of a parcel who is 65 or over and who uses that parcel as his or her principal place of residence?

The proceeds of the special tax will be used to address the District's Strategic Plan for the specific purposes listed below.

- Maintaining school libraries and library services;
- Maintaining educationally sound class sizes for kindergarten through eighth grade; and
- Preventing the lay-off of teachers that will result from the expiration of the parcel tax.

Under the existing special tax, the rate increases by 5% per year, and the rate will be \$387.00 per year per assessor's parcel on June 30, 2006. Under the renewed special tax, the 5% annual rate adjustments will continue beginning July 1, 2006, until the new expiration date of June 30, 2014.

The senior exemption provided in the existing special tax will be continued; the exemption shall be granted for any parcel owned by one or more persons 65 years of age or over on or before July 1 of any applicable year who uses that parcel as his or her principal place of residence, upon application for exemption.

The District must provide accountability measures to ensure that: (1) the proceeds of the special tax are applied only to the specific purposes listed; (2) the proceeds of the special tax are deposited into a special account; (3) the District's chief fiscal officer files a report with the Governing Board at least once a year regarding the amount of funds collected, expended and the status of projects funded by the special tax; and (4) in addition to the accountability measures required by law and described herein, an annual audit will be conducted to ensure that the proceeds of the special tax are used for the purposes identified."

MEASURE H CONTINUED ON NEXT PAGE



(Full Text of Measure H Continued)

Section 2: The text of the measure as displayed on each individual ballot shall be abbreviated and shall read as follows:

**"RENEWAL OF MILL VALLEY SCHOOL DISTRICT
SPECIAL ASSESSMENT FOR EDUCATIONAL
PROGRAMS AND SERVICES**

To maintain school libraries and library services, maintain small class sizes, and avoid the layoff of teachers in Mill Valley elementary and middle schools, shall the existing instructional parcel tax in Mill Valley be continued for an additional 8 years, including an annual audit and accountability measures?"

Section 3: Subject to two-thirds approval of the voters, and commencing on July 1, 2006, the Marin County Tax Collector shall collect the special tax annually on all assessor's parcels at the rate specified above for a period of eight years. The Marin County Tax Collector shall collect and administer the special tax at the same time as, along with, and in the same manner as he/she fixes and collects *ad valorem* property taxes under provisions of the California Revenue and Taxation Code.

Section 4: The District shall provide all accountability measures required by Government Code Sections 50075.1 and 50075.3 including, but not limited to the following:

- Ensuring that the proceeds of the special tax enacted by this Resolution shall be applied only to the specific purposes identified in this Resolution;
- Creating an account into which the proceeds of the special tax shall be deposited; and
- Ensuring that the District's chief fiscal officer files a report with the Governing Board at least once a year regarding the amount of funds collected and expended, and the status of any project required or authorized to be funded by the special tax.

Section 5: In addition to the accountability measures required by law and described in Section 4, the District shall require an annual audit of the proceeds of the special tax to ensure that they are used for the purposes identified in this Resolution.

Section 6: The authority for the specifications of this election order is contained in California Education Code Section 5322.

Section 7: The Mill Valley School District Governing Board President shall certify to the due adoption of this Resolution and no later than August 6, 2004, deliver a copy of the certified Resolution to the Marin County Superintendent of Schools and file a copy of the certified Resolution with the Marin County Clerk and Marin County Board of Supervisors.

Section 8: Governing Board members, the District Superintendent, and District Officers are hereby authorized and directed individually and collectively to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution, including, without limitation, to prepare and submit for inclusion in the voter information pamphlet an argument in favor of passage of the ballot measure. All actions previously taken by the officers and agents of the District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects.

Section 9: The Governing Board requests the Marin County Clerk and the Marin County Superintendent of Schools to take all steps necessary to call and hold the election on November 2, 2004, in accordance with law.

Section 10: The Governing Board requests the governing body of any other political subdivision, or any officer otherwise authorized by law, to consolidate partially or completely its election and to provide that the canvass be made by any body or official authorized by law to canvass the returns of the election, and the Board consents to this consolidation.

Section 11: If any section, subsection, phrase, or clause of this Resolution is for any reason held to be invalid, the invalidation shall not affect the validity of the remaining portions of this Resolution. The Governing Board declares that it would have adopted this Resolution and each section, subsection, phrase, or clause of the Resolution irrespective of the fact that any one or more sections, subsections, phrases, or clauses may be declared invalid.

PASSED AND ADOPTED by the Board of Trustees of the Mill Valley School District at a regular meeting held on the 9th day of June 2004, by the following vote:

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

s/ Monib Khademi
President of the Board

**IMPARTIAL ANALYSIS BY COUNTY COUNSEL
MEASURE H**

If this Measure is approved by a two-thirds vote, the Mill Valley School District will be authorized to levy a special tax for a period of eight years beginning on July 1, 2006. The Measure states that the amount of the special tax shall begin at the level of the existing special tax, which will have reached \$387.00 per year as of June 30, 2006. If passed by the voters, the renewed special tax will increase five percent (5%) from the existing level on July 1, 2006, and five percent (5%) annually thereafter, until the new expiration date of June 30, 2014.

An exemption is created for owners aged sixty-five (65) years or older who use the parcel as his or her principal place of residence.

Dated: August 17, 2004

PATRICK K. FAULKNER
County Counsel

MEASURE H CONTINUED ON NEXT PAGE



ARGUMENT IN FAVOR OF MEASURE H

Measure H provides an 8-year renewal of the current K-8 school parcel tax Mill Valley voters have supported since 1987. This parcel tax currently generates more than 20% (\$3.9 million) of the Mill Valley School District's annual operating budget, paying for over one-third of the District's teachers and librarians. The outstanding reputation of Mill Valley public schools and the high achievement levels of our students are directly related to this critical funding source. If it is not renewed, up to 50 teachers will be laid off and the quality of Mill Valley public education will deteriorate.

We urge Mill Valley voters to vote "Yes" on Measure H because it:

- Prevents layoffs of up to one-third of the District's teachers
- Requires, by law, that funds be spent directly on teachers' compensation and library services
- Ensures stringent accountability by the District, including a mandatory annual audit and voter renewal in eight years
- Represents NO NEW TAXES — this is simply a renewal of the existing funding measure

Mill Valley's citizens take pride in our top-notch public schools, which help make Mill Valley one of the most desirable places to live in California. Measure H keeps our K-8 public schools strong despite continued inadequate state support, and provides a critical source of locally controlled funding. Measure H also strengthens current and future property values for all residents because high-quality public schools remain a top priority for homeowners.

We urge you to vote "YES" on this measure to keep our local public schools strong!

s/ Paula Reynolds, Vice President
Mill Valley School Board, Co-Founder and
Principal, M Squared Consulting, Inc.

s/ Peter Coyote
Actor / Writer

s/ Leslie Wachtel
Community Volunteer

s/ Betsey Cutler
Former Mayor, City of Mill Valley

s/ Dennis P. Fisco
Vice Mayor, City of Mill Valley

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE H

We are proud of what the Mill Valley schools have achieved and acknowledge that maintaining this excellence with state funding alone would be difficult. However, this does not mean that this flawed measure should be rubber-stamped.

Look at your property tax bill you are already paying more than \$600/year in supplemental taxes! At its expiration in 2014, this tax alone will reach \$600/year because of the annual 5% increase!! With inflation nearly non-existent and enrollment not expected to increase, how can the School Board justify this?

Eighteen months ago, Mill Valley voters rejected this kind of greed. Despite dire warnings of massive teacher layoffs, not one teacher has been dismissed due to lack of funds! Should it be necessary, perhaps administrative staff lay-offs would be more appropriate?

Allowing citizens to vote for a tax they don't have to pay is like making Social Security and Medicare taxes voluntary for the rest of us. Parents of Mill Valley students should not be excused from paying the cost of education just because they are renters rather than property owners. In all fairness, seniors should not be excused either!

The current tax does not expire until June 2006. The School Board has plenty of time to propose a more reasonable measure. Don't allow their scare tactics to fool you into voting for this perpetually increasing tax.

There are a number of tax measures on the ballot this fall — don't let this one add to your tax burden! VOTE NO ON MEASURE H!!!

s/ Betty Lou Ahlman, Retired Securities Broker

s/ Joan Forbes, Retired Decorator

s/ Karin Hiller, Retired Real Estate Broker

s/ Paul D. Thompson, Retired

MEASURE H CONTINUED ON NEXT PAGE



ARGUMENT AGAINST MEASURE H

Eighteen months ago we rejected a \$181/year parcel tax with a 5% annual increase.

Now here we go again! Only this time it's a continuation of an already existing parcel tax that started at \$120/year in 1987, for five years. But it's grown like Topsy! In 1991 it was up to \$155/year for eight years, plus 5% annual boost. By 1998 it was \$275 plus annual 5% for eight years.

Now, 2004, already at \$368, proponents want yet another eight year extension with 5% more annually. What's next in two years? \$500? \$800? It's already too much!

In addition, Mill Valley schools benefit from an \$18.6 million 1994 school facilities bond issue, and a \$7.7 million 1998 school facilities bond issue we'll be paying on for many years to come.

Pouring ever increasing tax money into our schools doesn't solve the problems. Demand never ceases, never decreases, always increases, but results never match the rising costs, always exceeding the total increases in population and Price Index combined.

Parcel taxes fundamentally are doubly **unfair**:

- They allow some who vote for the tax to be **excused from paying the tax**, a promise made by proponents to persuade elderly voters to vote yes. All who vote for others to pay the tax should be willing to pay it themselves.
- Both parent and non-parent **renters** get a free ride, don't pay the tax. It's levied only on property **owners** (parent and non-parents), who must pay for their own and renters' children.

Schools always threaten teacher cuts if they don't get the tax. Why never suggest cutting administrative staff? The "small class size" argument is fiction, as proved by earlier generations who learned well in classes of 35 or more.

Vote NO on H.

s/ Betty Lou Ahlman, Retired

s/ Joan Forbes, Retired

s/ Karin Hiller, Retired

s/ Paul D. Thompson, Retired

REBUTTAL TO ARGUMENT AGAINST MEASURE H

None of us listed below has children in this school district, but as Mill Valley community members we strongly support Measure H. While we welcome the high property values associated with good schools, we believe that carrying on our community's long-held tradition of investing in education is vital. Vote Yes to renew the existing parcel tax and preserve outstanding education at our award-winning schools.

Without a renewal, the school district has no place left to cut 20% from its budget except teachers and programs. Voting Yes prevents laying off up to one-third of District teachers and eliminating library services and other essential programs with **NO NEW TAXES**. By law, these funds must be spent directly on teachers' compensation and library services. Measure H ensures accountability by requiring an annual audit, and maintains local control over school funding.

Mill Valley voters have supported the current parcel tax since 1987. We have a proud tradition of supporting our schools and filling in where the state has precipitously left off. The argument against Measure H overlooks important facts:

- The 5% annual increase doesn't cover growth in benefits costs, primarily because of dramatic escalation in health care costs
- The senior exemption protects retirees living on fixed incomes
- School bond monies can be used only for capital improvements, like seismic upgrades
- The district already has cut \$1.5 million, and has one of the lowest ratios of administrators to teachers in Marin

Invest in Mill Valley, Vote Yes on Measure H

s/ Robert Canepa
Business Owner

s/ John Leonard
Former Mayor

s/ Jill B. Greenman
Community Volunteer

s/ Phyllis Schlobohm
Community Volunteer

s/ Diane Wagner
Realtor

END OF MEASURE H

