

March 6, 2018 - Measure A

KENTFIELD SCHOOL DISTRICT MEASURE A

MEASURE A: To ensure quality education and protect \$4.5 million in expiring annual local funding that cannot be taken by the State, shall Kentfield School District maintain core academics, including math, science, reading and writing; attract and retain exceptional teachers; and preserve small classes by adding \$355 to the current \$1,143 per parcel rate and continuing local school funding for 10 years, with senior exemptions, annual inflation adjustments, independent citizens oversight, and all funds for Kentfield students?

YES

NO

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A KENTFIELD SCHOOL DISTRICT SPECIAL TAX ASSESSMENT

This Measure was placed on the ballot by the Board of Trustees of the Kentfield School District.

If this measure is approved by a two-thirds vote, the Kentfield School District will be authorized to levy a special tax of Three Hundred Fifty-Five Dollars (\$355.00) in addition to renewing the current Eleven Hundred and Forty three Dollars (\$1,143.00) per Assessor's parcel per year special tax for a total of Fourteen Hundred and Ninety-Eight Dollars (\$1,498.00) annually for ten years. This measure includes an annual 3% increase each year, beginning July 1, 2019. This measure specifies that proceeds of the tax are to be used to ensure quality education by maintaining core academics, including math, science, reading and writing; and to attract and retain exceptional teachers and preserve small classes. Expenditures under this new tax will be monitored by an independent Oversight Committee. The measure also provides that the District's chief fiscal officer file a report annually with the District Board regarding amounts collected and expended pursuant to this measure and mandates an annual audit of the proceeds to ensure that the funds are used for authorized purposes.

An exemption is created for any parcel used as a principal place of residence by any owner aged Sixty-Five (65) years and older before January 1st, 2018, or January 1st of any succeeding assessment year. A qualified person must apply for this exemption. Additionally, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who are low income people with disabilities (as defined by CA Government Code Section 50079) who apply for the exemption during the period from May 15th through June 15th prior to each year the special tax is levied.

Should this special tax not pass, the current parcel tax of \$1,143.00 annually with annual increases of 5% shall continue in effect, until June 30, 2019.

s/BRIAN E. WASHINGTON
Marin County Counsel

ARGUMENT IN FAVOR OF MEASURE A

Remember these important facts about Measure A:

- Without Measure A, teachers, school librarians and counselors will be laid off, class sizes will increase, school libraries will close and specialized math and technology programs will be eliminated at Bacich Elementary and Kent Middle schools
- Measure A does not increase funding, it simply extends expiring local education funding our schools have counted on since 1987
- By law, all funds must go directly to our local elementary and middle schools and cannot be taken away by Sacramento or used for administrators' salaries

Kentfield schools are among the best in the State, in large part because our community has supported stable local parcel tax funding for our schools for 30 years. That funding is set to expire next year. Measure A will renew this funding to prevent deep cuts to teachers and instructional programs.

Vote YES on A to:

- Maintain core academic programs, including math, science, reading, and writing
- Attract and retain highly-qualified teachers
- Maintain hands-on science and technology instruction
- Keep school libraries open and retain school librarians
- Maintain art, music, and PE programs
- Prevent class sizes from increasing to 30 or more students

Strict Accountability is Required:

- All funds must stay local to benefit our students
- Not one penny can be taken by the state
- No funds can be used for administrator salaries or pensions
- An independent oversight committee ensures funds are spent as promised
- Complies with recent changes in state law to protect funding
- Senior citizens continue to be eligible for an exemption

Whether or not you have school-age children, supporting quality education in our schools protects our home values and quality of life. Voting Yes on A is a wise investment.

Please join parents, teachers, seniors, business and civic leaders in voting YES to protect our excellent schools from deep cuts.

VoteYes4KentfieldSchools.org

s/BRENDAN FOGARTY

23-year Greenbrae resident, attorney and former president, Greenbrae Property Owners Association

s/ELIZABETH "BITSY" FREEMAN

Kent Woodlands Property Owners Association President, Realtor and Kentfield Planning Advisory Board Member

s/THEODORE "SKIP" KNIESCHE

12-year Kent Middle School Principal and 35-year Kentfield resident

s/ANNE PETERSEN

48-year Kentfield resident and Kentfield Planning Advisory Board Chair

s/ROBERT GOLDMAN

Retired FBI agent, Marin County Office of Education Trustee, former Kentfield School District Trustee and 46-year Greenbrae resident

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE A

Supporters of Measure A left out two important words in their argument: "Thank you," showing no gratitude for 30 years of homeowners' support of Kentfield Schools. They ignored the will of the voters who rejected an excessive increase of 46% in 2016.

None of the draconian budget cuts and massive layoffs occurred when the measure failed. In fact, some employees got a raise.

This new measure increases the tax by nearly as much and begins this year. The school board ignored polling data showing the tax would pass easily WITHOUT THE INCREASE.

Supporters say this increase won't go to pensions, but it simply frees up other funds to go there. Rather than push for badly needed pension reform, supporters think homeowners should bear the entire burden.

This early mail-in ballot hopes to pass this measure before others appear. A sales tax increase for transportation and increase in the Tamalpais High School District parcel tax are planned in the near future.

High taxes are forcing many families to leave Marin. For many, this tax will not be deductible due to recent changes in the tax code.

Voting "NO" will leave the tax as is. Even with today's challenges, \$1134/year for a small district should be enough to maintain excellence. Not everyone can afford the increase.

Those who can pay more should give to the Kentfield Schools Foundation instead. Donations remain fully deductible.

Taxpayers deserve more respect.

s/MICHAEL HARTNETT

Greenbrae

ARGUMENT AGAINST MEASURE A

Kentfield School District is #1 in Marin. Congratulations are not in order, however. At \$1134/year its residents pay more parcel taxes than any other district in Marin. Serving only two schools, it is one of the county's smaller districts.

The KSD Board asked the voters in 2016 for \$1600/year, a 46% increase. When that measure failed, the board hired an expensive polling firm (at taxpayers' expense) for recommendations.

After reviewing polling data, the Board is now asking for "only" \$1500/year, plus annual increases for inflation. That number is based on what they think voters will pay, not on the schools' essential needs.

They are running this special election at additional taxpayer expense to avoid competing with a large parcel tax increase that Tamalpais Unified High School District is likely to place on the ballot later this year.

Regardless of what school officials want you to believe, this measure allows more money to go toward salaries and retirement benefits.

What has the district done to eliminate unnecessary overhead? Have they ever considered sharing their administrative expenses with other districts? Tiny Marin has more than a dozen school districts, each with their own administration and superintendent. In addition, there is a county superintendent whose annual salary tops \$300,000.

Marin is becoming increasingly expensive for working families. Excessive property taxes only contribute to the problem. Both first-time homebuyers and renters will bear the burden of this unreasonable increase.

Parcel taxes and other add-ons already total more than \$3000, in some cases doubling the annual property tax bill. The Board's indifference to the taxpayer comes across in their actions.

Don't let the School Board's scare tactics pressure you into supporting this excessive tax.

Tell the politicians it's YOUR money. Vote "NO" on A.

s/MICHAEL HARTNETT
Greenbrae

REBUTTAL TO ARGUMENT AGAINST MEASURE A

Measure A's lone opponent is right that Kentfield schools are the best in Marin. On every other point, he is incorrect.

Here are the facts:

- **Measure A extends expiring funding at the current level. It DOES NOT generate ANY new funding.** If Measure A does not pass, existing local funding will expire and Kentfield schools will lose \$4.5 million each year—approximately 25% of KSD's annual budget—requiring deep cuts to teaching and instructional programs.
- **By law, Measure A funds may only be used for the specific educational programs in the measure and not for administrators.** The legally binding language prohibits funds from being used for administrator salaries or pensions. School districts don't set retirement benefits—they are set at the state level. Citizens' oversight and annual audits are required.
- **New state law requires a single tax rate for all types of parcels and seniors remain eligible for an exemption.** Parcel taxes must be applied uniformly across all types of properties. To offset lost commercial revenue and have one rate for all parcels requires an increase of \$355 over the current residential rate. Seniors and low-income homeowners with disabilities are eligible for an exemption.

Make no mistake, without Measure A, teachers, school librarians and counselors will be laid off, class sizes will increase, school libraries will close and specialized math and technology programs will be eliminated.

Measure A is a wise investment. Protect our quality schools and our property values. Our students and local community leaders are counting on you to vote YES on A.

s/ VINCENT O'BRIEN

President, Marin Economic Research Institute and 37-year Greenbrae Resident

s/ ELLEN GOLDMAN

Retired Teacher and 46-year Greenbrae resident

s/ JASON GREENBERG

Doctor and Kentfield Resident

s/ MARIA LUCIA WAIT

Grandparent of KSD student and Tamalpais Resident

s/ ANN PECKENPAUGH BECKER

Board Member, Kent Woodlands Property Owners Association

FULL TEXT OF MEASURE A

KENTFIELD SCHOOL DISTRICT

Article 1: INTRODUCTION AND FINDINGS

Kentfield School District provides an environment that challenges all students to live, learn and lead to their fullest potential. The excellent education local schools provide helps keep our community united and our property values strong.

For over 30 years, voter-approved local parcel tax funding has kept Kentfield schools among the best in the state, and local schools rely on this resource to keep class sizes small, attract and retain highly-qualified teachers and maintain our district's proud tradition of academic excellence. This source of funding is now set to expire.

If local parcel tax funding expires, class sizes could increase, school libraries could close and school staff, including teachers, aides, librarians and counselors, could be laid off. Educational programs critical to a well-rounded education, such as specialized math, technology, art and music could also be reduced.

The Kentfield School District Board of Trustees has placed this measure on the ballot to renew the existing parcel tax rate currently paid by residential property owners, increase the rate by \$355 per parcel and apply the new rate to all taxable properties, other than those qualifying for an exemption provided for in this measure, to bring current local education funding into compliance with recent changes in state law.

Funding from the measure would be used to:

- Maintain core academic programs, including math, science, reading and writing
- Attract and retain highly-qualified teachers
- Maintain hands-on science and technology instruction
- Keep school libraries open and retain school librarians
- Support art, music and PE programs
- Prevent class sizes from increasing to 30 or more students

All money raised by this measure would go to Bacich Elementary School and Kent Middle School in the Kentfield School District, and could not be taken away by Sacramento. None of the money raised by the measure would be used for administrators' salaries. An independent oversight committee comprised of local community members would review the use of parcel tax funds to ensure funds are spent as promised.

Senior citizens and low-income people with disabilities are eligible to apply for an exemption from the cost of the measure.

Article 2: TERMS

Upon approval of two-thirds of those voting on this Measure, the District shall be authorized to and shall levy a qualified special tax of one thousand four hundred ninety eight dollars (\$1,498) per year per parcel of taxable real property in the District for ten (10) years, commencing July 1, 2018 and expiring June 30, 2028, raising approximately \$4.5 million annually. Under the special tax measure, the tax rate will increase annually by 3% per year. The annual adjustments will begin July 1, 2019 and continue until the expiration date of this Measure, June 30, 2028.

If approved by two-thirds of the voters casting ballots on this measure, the special taxes so authorized will entirely supersede and replace the special taxes authorized by the District's voters in the Parcel Taxes first approved in 1987. If this measure is not so approved, then the former Parcel Taxes shall continue in effect, in accordance with their terms.

Article 3: STATEMENT OF PURPOSES

To provide local revenue that cannot be taken by the State and to aid in maintaining public education in our schools, the Kentfield School District proposes to levy and collect a qualified special parcel tax and to implement accountability measures in connection with the special parcel tax to provide oversight and accountability to ensure that funds are used to:

- Maintain core academic programs, including math, science, reading and writing
- Attract and retain highly-qualified teachers
- Maintain hands-on science and technology instruction
- Keep school libraries open and retain school librarians
- Support art, music and PE programs
- Prevent class sizes from increasing to 30 or more students

The Board of Trustees will utilize parcel tax proceeds for the purposes listed above, unless the Board of Trustees determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so unfeasible or inadvisable. In any event, the Board of Trustees will not fund any program or reduction other than those listed above from the proceeds of the special parcel taxes.

Article 4: ACCOUNTABILITY AND PUBLIC INFORMATION MEASURES

(a) Accountability Requirements: The members of the Board of Education, the District Superintendent, and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code section 50075.1 that include, but are not limited to, all of the following: (i) a statement indicating the specific purposes of the qualified special tax, (ii) a requirement that the proceeds be applied only to the specific purposes identified pursuant to subsection (i), (iii) the creation of a separate special account into which the proceeds from the special taxes shall be deposited, (iv) an annual report pursuant to Section 50075.3 of the Government Code; and (v) an independent Community Oversight Committee shall be appointed by the Board of Trustees to monitor expenditures funded by the measure so that the District can ensure that said funds are spent for the purposes approved by the voters. The Community Oversight Committee will monitor the expenditures of these funds and will report on an annual basis to the Board and community on how these funds have been spent; .

(b) Annual Report: Pursuant to Section 50075.3 of the Government Code, the Board of Education directs that the Chief Financial Officer of the District file a report with the Board no later than July 1, 2019, and at least once a year thereafter for the duration of the special tax. The annual report shall contain both of the following: (i) the amount of funds collected and expended from the special taxes, and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the special taxes.

(c) Specific Purposes: All of the purposes set forth in this Measure shall constitute the specific purposes of the Special Parcel Tax Measure, and the proceeds of that special tax shall be applied only for such purposes.

Article 5: PROTECTION OF FUNDING

If the adoption of this Measure results in any decrease in State or Federal funding to the District, then the amount of the special taxes authorized by this Measure will be reduced annually as necessary in order to restore any such reduction in State or Federal funding.

Article 6: LEVY AND COLLECTION

(a) Collection: The Special Parcel Tax Measure shall be collected by the Marin County Tax Collector (the "Tax Collector") at the same time and in the same manner and shall be subject to the same penalties as ad valorem property taxes collected by the Tax Collector. The collection of taxes under the Measure shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

(b) Definition: "Parcel of taxable real property" as used herein shall be defined as any unit of real property in the boundaries of the Kentfield School District that receives a separate tax bill for ad valorem property taxes from the Tax Collector's Office.

(c) Exemption: All property that the Tax Collector has determined to be otherwise exempt from or on which are levied no ad valorem property taxes in any year shall also be exempt from the Measure in such year. The Tax Collector's determination of exemption or relief for any reason of any parcel from taxation, other than the Senior Citizen Exemption, shall be final on the taxpayer for purposes of the Measure. Taxpayers desiring to challenge the Tax Collector's determination should do so under the procedures established by the Tax Collector's Office and Section 4876.5 of the California Revenue and Taxation Code or other applicable law. Taxpayers seeking any refund of taxes paid pursuant to the Measure shall follow the procedures applicable to tax refunds pursuant to the California Revenue and Taxation Code.

(d) Senior Citizen Exemption: Parcels owned and occupied by individuals who are 65 years of age or older, may be exempt pursuant to the Senior Citizen Exemption provisions set forth below. Pursuant to Government Code Section 50079, a senior exemption will be included in the measure; the exemption shall be granted for any parcel owned by one or more persons 65 years of age or over on or before January 1 of any applicable year who uses that parcel as his or her principal place of residence, upon application for exemption. The District shall annually provide a list to the Tax Collector, on or before a date established by the Tax Collector of each year, of the parcels which the District has approved for the Senior Citizen Exemption as described above.

(e) Supplemental Security Income and Social Security Disability Insurance Exemption: Parcels owned and occupied by individuals who receive Supplemental Security Income ("SSI") for a Disability, regardless of age or receiving Social Security Disability Insurance ("SSDI") benefits, regardless of age, may be exempt from the tax. Individuals seeking such exemption must submit an application to the District during the period from May 15 through June 15 of each tax year. The District shall provide a list to the Tax Collector on an annual basis, on or before a date established by the Tax Collector of each year, of the parcels which the District has approved for the Disability Exemption, as described herein.

(f) Duration: The collection of taxes pursuant to this Measure shall be for ten (10) years, commencing July 1, 2018 and expiring June 30, 2028.

(g) Associated Costs: The revenues from this Measure shall be used to reimburse the District for (i) costs for annual collection of the Parcel Tax charged by the County; and (ii) costs of the Parcel Tax election (in initial year only).

Article 7: SEVERABILITY

The Board hereby declares, and the voters by approving this Measure concur, that every section, paragraph, sentence and clause of this measure has independent value, and the Board 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.