

# May 3, 2016 - Measure A

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## LARKSPUR-CORTE MADERA SCHOOL DISTRICT MEASURE A

**MEASURE A:** To maintain quality education with approximately \$3 million in annual local funding that cannot be taken by the State, shall Larkspur-Corte Madera School District continue supporting exceptional instructional programs, including math, science, reading and writing; small class sizes; highly qualified teachers by renewing local school funding for eight years at the 2016-17 residential rate, adding \$185 for a total of \$679 per parcel, with annual inflation adjustments, senior exemptions and all funds benefiting Larkspur-Corte Madera School District elementary/middle school students?

## COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A

This measure was placed on the ballot by the Board of Trustees of the Larkspur-Corte Madera School District to authorize a special tax of \$679 per parcel of taxable real property beginning July 1, 2016, and continuing for a period of eight years. The measure replaces and increases by \$185 the qualified special tax authorized by voters as Measure B in November 2009.

If this Measure is approved by two-thirds of the vote, the Larkspur-Corte Madera School District would be authorized to levy the special tax on any unit of real property in the District that receives a separate tax bill for ad valorem taxes. Multiple parcels, which are contiguous, under common ownership, and constitute one economic unit, shall comprise a single Parcel of Taxable Real Property for purposes of the special tax.

Upon application or confirmation of a continuing exemption, an exemption from the tax will be made to individuals who will attain 65 years of age prior to July 1st of the tax year, individuals receiving Supplemental Security Income for a disability, or individuals receiving Social Security Disability Insurance benefits.

The proceeds of the special tax shall be applied only for the purposes set forth in the Measure, and shall not be used for administrators salaries. The tax will be subject to oversight by a community committee to ensure the proceeds are spent for their authorized purposes.

STEVEN M. WOODSIDE

County Counsel

By s/Sheila Lichtblau, Deputy County Counsel

## ARGUMENT IN FAVOR OF MEASURE A

**Vote YES on A to protect high-quality education in Larkspur-Corte Madera elementary and middle schools!**

In 1988 over 70% of voters in our community approved locally-controlled education funding that now accounts for approximately 17% of the school district budget. By law, these funds must stay local and can't

be taken by Sacramento. This funding was overwhelmingly renewed by voters in 1993, 1999, 2005, 2009 and is now again set to expire.

Measure A renews approximately \$3 million in expiring annual local education funding. Without Measure A, deep cuts would be required, and could include teacher layoffs, class size increases and closure of school libraries.

**YES on A promotes excellent education in our schools by:**

- Protecting math, science, reading and writing programs
- Maintaining small class sizes
- Attracting and retaining highly qualified teachers
- Keeping school libraries open
- Maintaining art, music and electives for a well-rounded education

Larkspur-Corte Madera School District has a strong record of fiscal responsibility. In fact, out of over one thousand school districts in California, LCMSD is one of just 17 school districts to maintain a Standard and Poor's AAA credit rating. To ensure local school funding continues to be spent as promised, Measure A requires that:

- All money goes directly to core academic programs at Neil Cummins Elementary School, The Cove School and Hall Middle School
- No funds can be taken by Sacramento or used for administrator salaries
- A committee including local community members would oversee the funds to ensure they are spent properly

Thanks to strong community support, our schools rank among the top 10% in the State and make our community a desirable place to live. Maintaining our great schools keeps our property values strong.

Join community leaders, parents, seniors and neighbors – vote **YES on A**.

s/William Levinson

LCMSD Measures A and D Citizens' Oversight Committee Chair, Retired Tamalpais Union High School District Superintendent and Larkspur Resident

s/Wendy Meunier

LCMSD Teacher, Golden Bell Award Recipient and Corte Madera Resident

s/Becky Reed

Corte Madera Centennial Coordinator and 26-Year Corte Madera Resident

s/Larry Chu

Larkspur City Council Member

s/Tina McArthur

Local Realtor and Lark Theater Board President

**NO ARGUMENT AGAINST MEASURE A WAS SUBMITTED.**

**FULL TEXT OF MEASURE A**  
**Larkspur-Corte Madera School District Protecting Quality Education**  
**Measure**

To maintain quality education with approximately \$3 million in annual local funding that cannot be taken by the State, shall Larkspur-Corte Madera School District continue supporting:

- exceptional instructional programs, including math, science, reading and writing
- small class sizes
- highly qualified teachers

by renewing local school funding for eight years at the 2016-17 residential rate, adding \$185 for a total of \$679 per parcel, with annual inflation adjustments, senior exemptions and all funds benefiting Larkspur-Corte Madera School District elementary/middle school students?

**A. Amount and Basis of Tax**

This qualified special tax shall authorize the Larkspur-Corte Madera School District ("District") to levy a special tax of \$679 per Parcel of Taxable Real Property beginning July 1, 2016, and continuing for a period of eight (8) years. After the first year of this qualified special tax, the rate of the qualified special tax shall be increased each year by 5% of the previous year's levy.

This qualified special tax is estimated to raise \$3 million in annual local funding for District schools based on the amount of the tax for the 2016-17 tax year and the assumption that the tax will be levied on approximately 4,400 Parcels of Taxable Real Property throughout the District. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to a number of factors, including annual increases, and changes in the number of parcels exempt from the levy.

To the extent allowed by law, "Parcel of Taxable Real Property" shall be defined as:

- a. Any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector.
- b. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the special tax in such year.
- c. Multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the special tax.

If any portion of this definition is deemed contrary to law, the District's Board of Trustees ("Board") declares, and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

This qualified special tax supersedes and replaces the qualified special tax authorized by voters as "Measure B" in November 2009 and the tax authorized by Measure B shall cease to be levied on July 1, 2016.

#### **B. Exemptions**

Under procedures adopted by the District, upon application or confirmation of a continuing exemption, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who is/are:

1. An individual who will attain 65 years of age prior to July 1 of the tax year, owns a beneficial interest in the parcel, and uses that parcel as his or her principal place of residence ("Senior Citizen Exemption"); or,
2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as a principal residence ("SSI Exemption"); or
3. Receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services ("SSDI Exemption").

Applications for all exemptions shall be made to the District in accordance with District policies and on or before July 1 of any tax year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the tax so long as such applicant continues to own and use the parcel as his or her principal residence. Approved exemptions in effect for a prior parcel tax measure will not require re-approval. The District shall annually provide to the Marin County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an exemption.

#### **C. Claims / Exemption Procedures**

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official 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 special tax, including any exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary.

#### **D. Appropriations Limit**

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

#### **E. Mandatory Accountability Protections**

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above and shall not be used for administrator salaries. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.

2. *Annual Reports.* No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Community Committee.* In accordance with District policy, a committee including local community members shall be appointed or designated by the Board to ensure that the special tax proceeds are spent for their authorized purposes.

#### **F. Protection of Funding**

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

#### **G. Severability**

The Board hereby declares, and the voters by approving this Measure concur, that every section and part 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 of the Measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.