

REED UNION SCHOOL DISTRICT MEASURE B

B

MEASURE B: To support excellent academic programs and high-quality, 21st-century education by:

- Retaining highly qualified, experienced teachers.
- Supporting innovative core academic programs and enhanced science, technology, engineering and math programs.
- Minimizing class size increases.
- Supporting art, music, and library programs.

Shall Reed Union School District renew its expiring education parcel tax for eight years, with a one-time increase of \$138, and 3% annual adjustments, with senior exemptions, no money for administrator salaries, and funds staying local?

YES

NO

COUNTY COUNSEL’S IMPARTIAL ANALYSIS OF MEASURE B

This Measure was placed on the ballot by the Board of Trustees of the Reed Union School District of the County of Marin.

If this Measure is approved by a two-thirds vote, the Reed Union School District will be authorized to increase the existing special tax by One Hundred Thirty-Eight Dollars (\$138.00) per assessor’s parcel, beginning July 1, 2014, for a maximum of eight years, with Three Percent (3%) yearly adjustments. This measure specifies that proceeds of the tax are to be used for providing continued support for small classes, instructional programs, curriculum development and professional training and not for administrative salaries.

An exemption is created for owners aged Sixty-Five (65) years and older.

s/STEVEN M. WOODSIDE
County Counsel

ARGUMENT IN FAVOR OF MEASURE B

Vote YES on B to keep Reed schools among the very best!

We are proud to have top-quality local schools serving Tiburon, Belvedere and Corte Madera. Our teachers are the most experienced and effective and our students have the highest test scores in Marin year after year. Measure B is critical to maintaining this level of academic excellence.

Since 1990, Reed schools have relied on voter-approved local funding that sustains challenging academic programs, keeps great teachers in our classrooms and maintains the smallest class sizes possible. These funds go directly to Reed, Bel Aire and Del Mar schools and stay under our local control. No funds can be taken by the State or redirected to other school districts. No funds can be used for administrator salaries, and seniors are eligible for an exemption.

Without Measure B this local funding is now set to expire.

Voting YES on B will renew funding to:

- Retain highly-qualified, experienced teachers
- Support innovative core academic programs and enhanced science, technology, engineering and math programs
- Minimize class size increases
- Support art, music and library programs

Measure B requires strict taxpayer protections:

- No funds can be taken by the State
- No funds for administrator salaries
- Mandatory annual audits and reports
- Seniors are eligible for an exemption

In the last five years alone student enrollment has grown by 35% – with no new funding to support these hundreds of new students. Measure B will help minimize class size increases and ensure that students get the individual attention that they need.

Whether or not you have school-aged children, protecting the quality of our local schools is a wise investment. Good schools protect our property values and our quality of life.

Join parents, teachers, seniors, local business leaders, and others across our community – **Vote YES on B.**

s/ALICE FREDERICKS
Mayor, Town of Tiburon

s/BILL SMITH
Local Realtor, Former Mayor, City of Belvedere, Staff Commodore, SF Yacht Club, RUSD Parent

s/DALE W. HILPERT
Corporate Director

s/DANA LINKER STEELE
President, RUSD Board of Trustees, RUSD Parent and Alum

s/PATTI STADLIN
Former President, Foundation for Reed Schools, Former Board Member, Belvedere-Tiburon Library Foundation

**FULL TEXT OF MEASURE B
Reed Union School District Excellence
in Local Schools Measure
RECITALS**

Whereas, the Board of Trustees (“Board”) of the Reed Union School District is committed to maintaining and enhancing the excellent education offered in local schools in order to protect great student achievement and continue preparing students for future success. Furthermore, the District aims to enhance local control of our schools in times of rapidly growing enrollment; and

Whereas, by law, all funds from this local education parcel tax are required to be used to support the specified programs in District schools and cannot be taken or redirected by the State. No funds will be used for administrator salaries, and annual reports to the public ensure that funds are spent as promised.

A. TERMS

To support excellent academic programs and high-quality, 21st-century education by:

- Retaining highly qualified, experienced teachers
- Supporting innovative core academic programs and enhanced science, technology, engineering and math programs
- Minimizing class size increases
- Supporting art, music, and library programs

Shall Reed Union School District renew its expiring education parcel tax for eight years, with a one-time increase of \$138, and 3% annual adjustments, with senior exemptions, no money for administrator salaries, and funds staying local?

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- Maintain high-quality and innovative core academic programs, including modern instructional technology for all students
- Provide enhanced science, technology, engineering and math programs
- Attract and retain qualified and experienced teachers and support staff
- Minimize class size increases
- Maintain school library services
- Maintain enrichment programs such as art, music and physical education
- Provide sufficient counselors, nurses and school support staff to keep pace with student enrollment

No parcel tax funds will be spent on administrative salaries.

The special tax shall be \$508 per Parcel of Taxable Real Property per year beginning on July 1, 2014, and continuing for a period of eight (8) years. The tax shall be annually adjusted by 3% per year.

To the extent allowed by law, “Parcel of Taxable Real Property” shall be defined as: any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the Marin County Tax Collector (“County Tax Collector”).

If any portion of this definition is deemed contrary to law, the 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 this definition of “Parcel of Taxable Real Property” is 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.

B. Senior Citizen Exemption from Special Tax

Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel to each individual in the District who will attain the age of 65 years prior to June 1 of the tax year, who owns a beneficial interest in the parcel and who uses that parcel as his or her principal place of residence and who applies to the District on or before June 1 of any year during which the special tax is in effect (“Senior Citizen Exemption”). The District shall annually provide to the Marin County Tax Collector (“County Tax Collector”) or other appropriate County official any updates to the prior year’s list of parcels exempt under the Senior Citizen Exemption.

C. Claim / 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 the Senior Citizen Exemption, the application of the definition of “Parcel of Taxable Real Property” to any parcel(s) 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. 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 and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax.

E. Accountability Measures

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above.
2. *Annual Reports.* The proceeds of the special tax shall be deposited into an account, which shall be kept separate and apart from other accounts of the District, pursuant to the Government Code. 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 during the prior fiscal year, 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.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of an education parcel 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.

**BEFORE THE BOARD OF TRUSTEES OF THE
REED UNION SCHOOL DISTRICT
RESOLUTION NO. 5-2013/14
RESOLUTION OF THE BOARD OF TRUSTEES OF
THE REED UNION SCHOOL DISTRICT CALLING
A MAILED BALLOT ELECTION, ESTABLISHING
SPECIFICATIONS OF THE ELECTION ORDER,
AND REQUESTING CONSOLIDATION WITH
OTHER ELECTIONS OCCURRING ON
MAY 6, 2014**

WHEREAS, the Reed Union School District is proud to have award winning schools with students who achieve at a consistently excellent level, and the highest student test scores in Marin County; and

WHEREAS, the District is committed to protecting outstanding, rigorous and innovative academic programs; and

WHEREAS, the District relies on local education funding to protect top-quality core academics including science, math, reading and writing, and to attract and retain experienced and effective teachers; and

WHEREAS, student enrollment has increased dramatically over recent years, growing by almost 35% in the last five years alone, and enrollment is projected to continue to increase; and

WHEREAS, due to state funding formulas this increased enrollment has not resulted in any increase in funding for the District; and

WHEREAS, there are no plans by the State to restore the millions in funding lost over recent years; and

WHEREAS, the District has maximized efforts to generate funding for educational programs from a variety of sources, including significant private fundraising efforts and support from The Foundation for Reed Schools; and

WHEREAS, since 1990 this community has supported excellence in our schools with locally-controlled education funding that has been critical to preventing cuts and maintaining top-quality academic programs; and

WHEREAS, by law, 100% of parcel tax funding remains under the local control of the District and cannot be taken or redirected by the State, all expenditures are subject to annual reports to ensure that funds are spent on voter-approved purposes, and no money will be used for administrator salaries; and

WHEREAS, the California Constitution and Government Code authorize the District, upon approval of 2/3rds of the electorate, to levy qualified special taxes on property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

WHEREAS, in the judgment of this Board, following a public hearing and comment, it is advisable to request that the Marin County Registrar of Voters ("Registrar") call a mailed ballot election and submit to the voters of the District the question whether the District shall renew and increase a special tax within the District, for the purpose of raising additional revenue for the District; and

WHEREAS, pursuant to the Elections Code, a school district may, by resolution of its governing board, conduct an election by all mailed ballot in accordance with the laws

governing mailed ballot elections; and

WHEREAS, pursuant to the Education Code and Elections Code, such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

NOW, THEREFORE, IT IS DETERMINED AND ORDERED as follows:

Section 1. Order of Election. This Resolution shall constitute an order of election pursuant to the Education Code to the Marin County Superintendent of Schools ("County Superintendent") to call an all mailed ballot election within the boundaries of the District on May 6, 2014.

Section 2. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, a special all mailed ballot election shall be held within the boundaries of the District on Tuesday, May 6, 2014, for the purpose of voting on a measure ("Measure") which will be presented to voters in the form attached hereto as **Exhibit A**, containing the question of whether the District shall impose a special tax for the educational purposes stated therein. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as **Exhibit B**. The authority for the specifications of this election order is contained in the Education Code, Elections Code, Government Code and California Constitution.

Section 3. Senior Citizen Exemption from Special Tax. Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel to each individual in the District who will attain the age of 65 years prior to June 1 of the tax year, who owns a beneficial interest in the parcel and who uses that parcel as his or her principal place of residence and who applies to the District on or before June 1 of any year during which the special tax is in effect ("Senior Citizen Exemption"). The District shall annually provide to the Marin County Tax Collector ("County Tax Collector") or other appropriate County official any updates to the prior year's list of parcels exempt under the Senior Citizen Exemption.

Section 4. Collection of the Tax. Beginning July 1, 2014, the special tax shall be collected by the County Tax Collector, at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The special tax shall be levied on every Parcel of Taxable Real Property in the District. To the extent allowed by law "Parcel of Taxable Real Property" shall be defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector's Office.

If any portion of this definition is deemed contrary to law, the 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.

With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 the Senior Citizen Exemption, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

Section 5. Authority for Ordering Election. The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 6. Authority for Specifications. The authority for the specification of this election order is contained in the Education Code.

Section 7. Resolution to County Officials. The Clerk of the Board is hereby directed to cause certified copies of this Resolution and order to be delivered not later than February 5, 2014, to the County Superintendent, the Registrar, and the Clerk of the Board of Supervisors of Marin County ("Board of Supervisors").

Section 8. Formal Notice. The County Superintendent is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as **Exhibit C** (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with the applicable law no later than February 5, 2014, or to otherwise cause the notice to be published as permitted by law. The Secretary of the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 9. Conduct of Election.

(a) *Request to Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold the election on May 6, 2014, in accordance with law and these specifications. The election shall be conducted by means of an all mailed ballot election pursuant to the Elections Code. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.

(b) *Voter Pamphlet.* The Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as Exhibit B in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the Registrar is hereby requested to print, immediately below the impartial analysis of the Measure, in no less than 10-point boldface type, a legend substantially as

follows:

"The above statement is an impartial analysis of Measure B. If you desire a copy of the Measure, please call the Marin County Registrar of Voters at 415-473-6456 and a copy will be mailed at no cost to you."

(c) *Consolidation.* The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections as may be held on the same day in the same territory or in territory that is in part the same.

(d) *Canvass and Declaration of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.

(e) *Cost of Election.* The District will reimburse the Registrar and the County for costs associated with the election as required by law.

Section 10. Appropriations Limit. The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for its authorized purposes.

Section 11. Ballot Arguments. The President of the Board and/or her designees are hereby authorized to prepare and file with the Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar, which shall be considered the official ballot arguments of the Board as sponsor of the Measure.

Section 12. Official Actions. The District Superintendent, President of the Board, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in Exhibits A and B hereto, and to this Resolution to comply with requirements of law and election officials or which are, in the judgment of the Superintendent, in the best interests of the District.

Section 13. Effective Date. This Resolution shall take effect from and after its adoption.

ADOPTED, SIGNED and APPROVED by the Board of Trustees of the Reed Union School District on the 21st day of January, 2014, by the following vote:

AYES: Brady, Block, O'Neill, Lambe Peitz, Linker Steele
NOES: None

ABSTENTIONS: None

s/DANA LINKER STEELE

President of the Board of Trustees of the
Reed Union School District