Local Ballot Measure: L

Measure L
Shoreline Unified School District

Measure Question
To ensure quality education in local schools with stable local funding that cannot be taken by the State, shall Shoreline Unified School District’s measure to enhance science, technology, engineering, and math programs; maintain art and music programs; provide specialized reading and writing programs; and attract and retain qualified teachers; be adopted, renewing the current $212 per parcel rate without any increase, raising $1,000,000 annually, for 8 years, with senior exemptions, independent oversight, and all funds benefiting local students?

What Your Vote Means

<table>
<thead>
<tr>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>A “yes” vote on Measure L will authorize the District to renew the education parcel tax.</td>
<td>A “no” vote on Measure L will not authorize the District to renew the tax.</td>
</tr>
</tbody>
</table>

For and Against Measure L

<table>
<thead>
<tr>
<th>FOR</th>
<th>AGAINST</th>
</tr>
</thead>
</table>
| Dennis J. Rodori
Marin County Supervisor |
| Donald F. Armstrong
Homeowner |
| Carolyn Connors
Bodega Bay Resident |
| Jolynn McClelland
Dairy Farmer/School Parent |
| SHORELINE UNIFIED SCHOOL DISTRICT |
| Jill Sartori, President, Board of Trustees |

No argument was submitted against Measure L
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Arguments and rebuttals are the opinions of the authors. They are printed exactly as submitted, including errors.

<table>
<thead>
<tr>
<th>County Counsels’ Impartial Analysis of Measure L</th>
<th>Argument in Favor of Measure L</th>
</tr>
</thead>
<tbody>
<tr>
<td>This Measure was placed on the ballot by the Board of Trustees of the Shoreline Unified School District.</td>
<td>At Shoreline Unified School District, we are proud of the education we provide and the values we share with our students, even in these current times of crisis. We are proud of all the communities we serve, up and down our beautiful part of the California coast. And we are proud of the partnership we have built and sustained with the greater community over the past many decades – all our children are better for it! Thank you!</td>
</tr>
<tr>
<td>If this Measure is approved by two-thirds of the votes cast on this special tax proposal, the expiring parcel tax of Shoreline Unified School District will be renewed for a period of eight years (from July 1, 2021 to June 30, 2029) at the same amount of $212.00 per year per assessor’s parcel. The estimated revenue from the tax is approximately $1 million dollars annually.</td>
<td>However, our existing local funding measure will expire next year. Renewal of this funding would preserve the educational programs we provide and avoid cuts to our operating budget in these already challenging times – vote Yes on Measure “L”!</td>
</tr>
<tr>
<td>An exemption from this special tax may be granted on any parcel owned by one or more persons who is occupying said parcel as her/his principal place of residence and is: (1) 65 years of age prior to the tax year; (2) receiving Supplemental Security Income for a disability regardless of age; or (3) receiving Social Security Disability Insurance benefits regardless of age and meets specific income guidelines from the federal government.</td>
<td>Vote Yes on Measure “L” for Shoreline schools!</td>
</tr>
<tr>
<td>The Measure provides for independent citizen oversight. The stated purposes of this proposed tax are to enhance science, technology, engineering and math opportunities for students; maintain art and music programs; provide specialized reading and writing programs; attract and retain qualified teachers; and otherwise protect and improve the education provided to students. Funds may be used for services related to the impact of COVID-19, including the social and emotional health of students, as well as classroom technology upgrades, minor repairs, and small facilities improvements. No funds will be spent on administrative salaries or benefits. Priorities for expenditures of funds will be determined by the Board of Trustees for the Shoreline Unified School District.</td>
<td>Yes on “L” will enhance science, technology, engineering and math opportunities.</td>
</tr>
<tr>
<td>Pursuant to the 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.</td>
<td>Yes on “L” will maintain art and music programs.</td>
</tr>
</tbody>
</table>
| s/ Brian E. Washington  
Marin County Counsel | Yes on “L” will provide specialized reading and writing programs. |
| s/ Bruce D. Goldstein  
Sonoma County Counsel | Yes on “L” will attract and retain qualified teachers. |
| s/ Donald F. Armstrong  
Homeowner | Yes on “L” will otherwise protect and improve the education we provide to Shoreline students. |
| s/ Dennis J. Rodori  
Marin County Supervisor | That said, we understand the impact of the pandemic on everyone, so Measure “L” Only extends the existing funding measure Without Any Increase. Additionally, Measure “L” has new exemptions for those most impacted by COVID. |
| s/ Carolyn Connors  
Bodega Bay Resident | And Shoreline Unified School District is committed to continuing to do this the right way and taxpayer safeguards are in place. Measure “L” includes: |
| s/ Jolynn McClelland  
Dairy Farmer/School Parent | Every penny Must be spent to benefit Shoreline schools and students and Cannot be taken away by the State; No money for administrators’ salaries; Exemptions for those that need it most (i.e. seniors and persons with disabilities); and, a required independent Citizens’ Oversight Committee. |
| SHORELINE UNIFIED SCHOOL DISTRICT  
s/ Jill Sartori, President Board of Trustees | Measure “L” will maintain the existing partnership between Shoreline schools and the greater community, and allow us to continue providing the quality education all our children deserve. |
| s/ Jill Sartori, President Board of Trustees | Vote Yes on Measure “L”! |
| No argument was submitted against Measure L | |
Local Ballot Measure: L

**SHORELINE UNIFIED SCHOOL DISTRICT QUALITY EDUCATION / LOCAL FUNDING RENEWAL MEASURE**

**Measure L**

Shoreline Unified School District ("District") is committed to providing an innovative and engaging learning experience that assists students in becoming life-long learners and enables them to reach their full potential. The District expects excellence and respects and values diversity.

Parcel tax funding has been used to maintain and augment the District's educational programs, especially during times of decreased revenues.

Local parcel tax funding for District schools helps provide high-quality education to local students. Today this funding provides $1 million each year and accounts for 7% of the District's total revenue.

Measure L will renew essential local funding to maintain quality education in District schools. If local funding is not renewed, our schools face significant cuts. Every penny will stay in our community and independent citizens' oversight will help ensure funds are spent as promised. No funds can go to administrator salaries or benefits.

**TERMS**

To ensure quality education in local schools with stable local funding that cannot be taken by the State, shall Shoreline Unified School District’s measure to enhance science, technology, engineering, and math programs; maintain art and music programs; provide specialized reading and writing programs; and attract and retain qualified teachers; be adopted, renewing the current $212 per parcel rate without any increase, raising $1,000,000 annually, for 8 years, with senior exemptions, independent oversight, and all funds benefiting local students?

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:

- Enhance science, technology, engineering and math opportunities
- Maintain art and music programs
- Provide specialized reading and writing programs
- Attract and retain qualified teachers
- Otherwise protect and improve the education provided to District students

As part of the District’s efforts to achieve these overall main purposes, funds may be used for services to address the new needs created by the impact of COVID-19 on the social and emotional health of District students as well as to address classroom technology upgrades, minor repairs, and other small facilities improvements.

No funds will be spent on administrative salaries or benefits.

**A. Amount, Basis, & Collection of Tax**

Beginning July 1, 2021, and each year thereafter, the Shoreline Unified School District ("District") shall be authorized to levy an annual qualified special tax at the rate of $212 per parcel on all assessor’s parcels. Multiple assessor’s parcels which are contiguous, used solely for owner-occupied, single-family residential purposes, and held under identical ownership, may, upon application to the District, comprise a single assessor’s parcel for purposes of the special tax. If a parcel spans both Marin and Sonoma Counties, then the parcel will be treated as a single assessor’s parcel for purposes of the amount of tax due.

This qualified special tax is estimated to raise $1 million of annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy.

**B. Exemptions**

Pursuant to any procedures adopted by the District, upon application an exemption from payment of the special tax may be granted on any parcel owned by one or more:

(a) Persons who are 65 years of age or older and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,

(b) Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal residence ("SSI Exemption"); or,

(c) Persons 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 and occupying said parcel as his or her principal residence ("SSDI Exemption").

The District shall annually provide to the Marin County and Sonoma County Tax Collectors ("County Tax Collectors") 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 Collectors 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 recomputation of the special tax. Whether any particular claim is to be resolved by the District or by the Counties shall be determined by the District, in coordination with the Counties as necessary.

**D. Appropriations Limit**

Pursuant to California Constitution Article XIIIB 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. 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 or educational service authorized to be funded by this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. Independent Citizens’ Oversight Committee. The Board shall provide for the creation of an independent citizens’ oversight committee to oversee expenditure of the funds collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee’s formation and operation.

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 be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure hereof shall remain in full force and effect to the fullest extent allowed by law.