



# Measure A

## West Sonoma County Union High School District

### Measure Question

To renew and provide stable funding at Analy, El Molino and Laguna High Schools that the State cannot take away; protect music, art, dance, shop, culinary and other career technical programs; retain teachers/staff; keep class sizes low; shall the West Sonoma County Union High School District measure to levy \$48.00 per parcel annually for three years be adopted, raising \$1,150,000 annually, have no funds for administrators' salaries, provide a senior citizens' exemption and have all funds stay local?

### What Your Vote Means

YES	NO
A "yes" vote on Measure A will authorize the District to levy the education parcel tax.	A "no" vote on Measure A will not authorize the District to levy the taxes.

### For and Against Measure A

FOR	AGAINST
Steve Griffith Community member, retired teacher  Loretta Castleberry Small Business Owner  Jim Corbett "Mr" Music  Lynda Hopkins Fifth District Supervisor  James "Jim" Walton Engineer/Scientist	SONOMA COUNTY TAXPAYERS ASSOCIATION Dan Drummond, Executive Director



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## County Counsel's Impartial Analysis of Measure A

California law authorizes school districts to levy a special tax provided two-thirds of voters voting on the measure approve the tax. The West Sonoma County Union High School District Board of Trustees has placed on the ballot the question of whether the District should levy an education parcel tax for the specific purposes stated in the full text of Measure A.

Measure A proposes a special tax of \$48 annually per parcel for each parcel of land within the District's boundaries. The tax would begin on July 1, 2021, and would remain in effect for three (3) years. The tax would be collected by the Sonoma County Tax Collector at the same time as and in the same manner as regular *ad valorem* property taxes, and would be subject to the same penalties and interest that apply to *ad valorem* property taxes if not paid when due. The special tax proposed by Measure A would be in addition to the existing \$79 annual parcel tax the District currently levies against all parcels.

The proposed tax would apply to each parcel of taxable land in the District, subject to the exemptions described below. Measure A defines "parcel" as any unit of land in the District that receives a separate tax bill from the Sonoma County Tax Collector. The tax would not apply to parcels that are exempt from property taxes. Additionally, upon application to the District, an exemption shall be available to parcels owned by: (i) one or more persons who are aged 65 years or older and own and occupy the parcel as a principal residence; or (ii) persons who receive Supplemental Security Income for a disability, regardless of age, and own and occupy the parcel as a principal residence. Further, contiguous parcels held under the same name and ownership will only be charged for one parcel provided the main parcel is the owner's primary residence.

If approved by voters, the proceeds of the tax would be deposited in a special fund and could only be used for the specific purposes set forth in the full text of Measure A. The stated purposes of the special parcel tax are protecting music, art, dance, shop, culinary, and other career technical programs; retaining certified and classified staff; and maintaining small class sizes.

If adopted, Measure A includes "Accountability Safeguards" that require the Board of Trustees to maintain tax proceeds in a separate account and annually conduct independent financial and performance audits. Measure A further requires the District's Chief Fiscal Officer to provide an annual report to the Board of Trustees detailing the amount of revenue collected and expended under the special tax and the status of any project funded by said tax revenue.

If approved, Measure A would raise approximately \$1,150,000 annually.

A "yes" vote on Measure A will authorize the District to levy the education parcel tax. A "no" vote on Measure A will not authorize the District to levy the taxes.

s/ Robert H. Pittman  
County Counsel

**Continue to next page for arguments**



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Arguments and rebuttals are the opinions of the authors. They are printed exactly as submitted, including errors.

Argument in Favor of Measure A	Rebuttal to Argument in Favor of Measure A
<p>Everyone knows the importance and value of having quality schools. From preparing for college and career to developing productive citizens, quality schools make a difference. However, because the State continues to reduce funding for public education, we need to do more to protect and maintain the quality of education.</p> <p>Since 1993, the West Sonoma County Union High School District has relied on a local parcel tax to provide a significant and essential part of its budget. Funds raised by this local tax have been used to support instructional opportunities, including counseling and library services, music, fine arts, drama, science equipment, and technology. Our students need your Yes vote on Measure A!</p> <p>Unstable State funding for schools now threatens the viability of the programs and services provided by the District. Reluctantly, we must reevaluate the manner in which students and our community are served. If successful, Measure A will provide short term bridge funding to support the District in planning for the future of our campuses and maintaining the quality of our programs and services.</p> <p>Supporting quality education is a wise investment and protects our property values. By law, all parcel tax funds must be spent locally and cannot be taken by the State. Measure A provides for an exemption for any parcel owned and occupied by a person 65 years of age or older. Also, spending will be reviewed annually by an independent auditor and reported to the public. Measure A maintains academic programs, helps improve the education of local students, and maintains the quality of our community. That's something we can all support. Please join us and vote Yes on Measure A!</p> <p>s/ Steve Griffith community member, retired teacher</p> <p>s/ Loretta Castleberry Small Business Owner</p> <p>s/ Jim Corbett "Mr" Music"</p> <p>s/ Lynda Hopkins Fifth District Supervisor</p> <p>s/ James "Jim" Walton Engineer/Scientist</p>	<p>Sadly, we're watching a slow moving train wreck. Years of declining enrollment have left the West Sonoma County High School District with expensive facilities it no longer needs. Meanwhile, the corresponding reduction in state funding means less money. Something has to give.</p> <p>Voters just last year renewed an earlier approved parcel tax. Voters also two years earlier approved a \$91 million bond measure. Neither are substitutes for a lack of students. Nor is another parcel tax.</p> <p>The unfortunate reality is that the high cost of housing in Sonoma County forces young families to settle elsewhere. And while Measure A supporters rightly point out that the growing number of vacation rentals contributes to that cost, they neglect to mention that the growing number of parcel tax and bond assessments are even more responsible.</p> <p>The choice is a harsh one, but not particularly complicated. Either we raise taxes to maintain facilities no longer needed and further increase the cost of housing as we do so, or we tell the District trustees to do the job for which they were elected. It's time to trim surplus facilities from the balance sheet and cut expenses.</p> <p>Vote No on Measure A.</p> <p>SONOMA COUNTY TAXPAYERS ASSOCIATION s/ Dan Drummond, Executive Director</p>



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Argument Against Measure A	Rebuttal to Argument Against Measure A
<p>Measure A is the classic case of kicking the can down the road. The West Sonoma County High School District (Analy, El Molino and Laguna High Schools) has faced a declining enrollment problem for years as fewer and fewer young families can afford the high cost of housing here in Sonoma County. It's a problem faced by many Sonoma County school districts with no end in sight.</p> <p>School funding from the state is largely determined by enrollment figures - as a school's enrollment declines, so too does its funding. But the cost of maintaining multiple campuses remains. The District finds itself with excess capacity as facilities built years ago to accommodate larger enrollments are no longer needed. As a result, the District faces an annual budget deficit approaching \$2 million as it struggles to maintain these unnecessary facilities.</p> <p>Rather than making the tough decision to close one of its campuses and consolidate its operations, the District's Board of Trustees is asking voters for a new parcel tax to prop up its failing finances. Indeed, new tax money will likely allow the board to keep all campuses open for a time, but the day of reckoning is only postponed, not eliminated.</p> <p>Declining enrollment will continue regardless if the tax passes or not. Measure A will not change that. The tough decision will be required eventually, even if the current Board of Trustees manages to push it off to a future board. The only question is how much tax money will be wasted before it is?</p> <p>We recommend a No vote on Measure A.</p> <p style="text-align: center;">SONOMA COUNTY TAXPAYERS ASSOCIATION s/ Dan Drummond, Executive Director</p>	<p>Measure A is designed to raise short-term bridge funding to provide West Sonoma County Union High School District students with consistent music, arts, and career-technical education programming while strategic planning takes place to determine the best long-term solution for students.</p> <p>While attendance (not enrollment) does influence school funding, there are a number of other factors that come into play as well. This three year bridge funding solution will provide the time needed to examine how to best serve West County students well into the future, including possible unification of districts for cost savings.</p> <p>Quality education should be accessible for all students in our community. Immediate closure of a rural school such as El Molino High School would be a disservice for many students who already have commute times in excess of one hour. In addition, many students have been disproportionately impacted by recent fires, floods, and challenges connecting to digital learning during the pandemic adding more trauma to our community.</p> <p>Furthermore, the possible loss of a comprehensive high school would affect area property owners and taxpayers by decreasing property values and impacting local businesses.</p> <p>None of the funds from this measure would be used for maintenance or upkeep of school campuses. The monies will be used exclusively to maintain a full range of classes and programming for all students during this transition period.</p> <p>Vote Yes on Measure A to provide our schools the time to transition to an ongoing sustainable budget with quality educational programming through a well-informed process rather than through a crisis response.</p> <p>s/ Steve Griffith Community member, retired teacher</p> <p>s/ Loretta Castleberry Small Business Owner</p> <p>s/ Jim Corbett "Mr. Music"</p> <p>s/ Lynda Hopkins Fifth District Supervisor</p> <p>s/ James "Jim" Walton Engineer/Scientist</p>



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## Full Text of Measure A

### INTRODUCTION

To renew and provide stable funding at Analy, El Molino and Laguna High Schools that the State cannot take away; protect music, art, dance, shop, culinary and other career technical programs; retain teachers/staff; keep class sizes low; shall the West Sonoma County Union High School District measure to levy \$48.00 per parcel annually for three years be adopted, raising \$1,150,000 annually, have no funds for administrators' salaries, provide a senior citizens' exemption and have all funds stay local?

### 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 West Sonoma County Union High School District proposes to levy and collect a qualified special parcel tax as described below (see "SPECIAL TAX AND PROCEDURES" below), and to implement accountability measures in connection with the special parcel tax to provide oversight, annual audits and accountability to ensure that funds are used to:

- Protect music, art, dance, shop, culinary and other career technical programs
- Retain certificated and classified staff
- Maintain small class sizes

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. The District will create a special account into which the proceeds will be deposited. The chief fiscal officer of the District will annually file with the Board of Trustees a report containing the amount of funds collected and expended and the status of any project required or authorized to be funded as identified in the measure.

### EDUCATION PARCEL TAX AND PROCEDURES

*Amount of Education Parcel Tax.* Subject to two-thirds approval of the voters, the education parcel tax of \$48 per parcel (except exempt parcels, as described below) shall become effective commencing with fiscal year 2021-22 and be collected by the Sonoma County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector.

*Definition of Parcel.* A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the Sonoma County Tax Collector. However, with respect to any parcel that is classified by the Sonoma County Assessor as a timeshare property, for the purposes of levying and collecting the special tax against such parcels, to the extent permitted by law such levy shall be set in amount proportional to the percentage of the year owned by said timeshare.

*Exemptions.* The following exemptions shall apply to the levy of the qualified special tax.

- *Otherwise Exempt Property.* All property that would otherwise be exempt from property taxes shall also be exempt from the parcel tax.
- *Senior Citizen Exemption.* An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel subject to the parcel tax.
- *Supplemental Security Income Exemption.* An exemption shall be available to persons who receive Supplemental

Security Income ("SSI") for a disability regardless of age, and who own and occupy as a principal residence a parcel subject to the parcel tax.

*Exclusive Procedures.* The procedures described herein with respect to the levy and collection of the education parcel tax and exemptions, and any additional procedures established by the Board of Trustees of the District, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the qualified 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. The District's Board of Trustees may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the education parcel tax.

### ACCOUNTABILITY MEASURES

*Government Code Accountability.* In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the qualified special taxes levied in accordance with this Measure:

- the specific purposes of the education parcel tax shall be those purposes identified above under the heading "PURPOSES,"
- the proceeds of the education parcel tax shall be applied only to those specific purposes identified above under the heading "PURPOSES,"
- a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and
- the chief fiscal officer of the District shall file an annual written report with the Board of Trustees of the District showing (1) the amount of funds collected and expended from the proceeds of the education parcel tax and (2) the status of any projects, programs, or purposes identified above under the heading "PURPOSES."

### SEVERABILITY

The Board of Trustees of the District 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 of Trustees 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.