



Local Ballot Measure: M

Measure M

Fort Ross School District

Measure Question

To provide funds offsetting state revenue cuts for support of quality academic programs (including reading, writing, math, science, technology, enrichment activities, art, music, and drama), retention of highly qualified teachers, and library and transportation services, shall the Fort Ross Elementary School District be authorized to levy \$48 per parcel annually for eight years (approximately \$34,000 annual funds raised), provide a senior citizens' exemption, and have funds stay local and not be taken by the State?

What Your Vote Means

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

For and Against Measure M

FOR	AGAINST
Alison Trujillo FRESB Board President Tom Schmidt FRESB Board Clerk Majorie Johnson Retired Teacher/Administrator Frank Locatell Fort Ross School Advocate	No argument was submitted against Measure M



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

County Counsel's Impartial Analysis of Measure M	Argument in Favor of Measure M
<p>California law authorizes school districts to levy a special tax provided two-thirds of voters voting on the measure approve the tax. The Fort Ross Elementary 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 M.</p> <p>Measure M 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 eight (8) years. The tax would be collected by the Sonoma County Tax Collector at the same time as and in the same manner as regular <i>ad valorem</i> property taxes, and would be subject to the same penalties and interest that apply to <i>ad valorem</i> property taxes if not paid when due.</p> <p>The proposed tax would apply to each parcel of taxable land in the District, subject to the exemptions described below. Measure M defines "parcel" as any unit of land in the District that receives a separate tax bill from the Sonoma County Tax Collector. For any parcel classified as a timeshare property, the levy shall be set in an amount proportional to the percentage of the year owned by said timeshare. 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.</p> <p>If approved by voters, the proceeds of the tax would be deposited in a special fund and could only be used for the purposes set forth in the full text of Measure M. The stated purposes of the special parcel tax are to: support the curriculum including reading, writing, math, science, and technology; improve computer and science equipment availability to students; support enrichment programs such as art, music, science, and drama; retain highly qualified teachers; help protect the number of instructional days in the school year; and support library and school bus transportation services for students.</p> <p>If adopted, Measure M 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 M further limits use of the proceeds to the specific purposes identified in the full text of the measure and 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.</p> <p>If approved, Measure M would raise approximately \$34,000 annually.</p> <p>A "yes" vote on Measure M will authorize the District to levy the education parcel tax. A "no" vote on Measure M will not authorize the District to levy the taxes.</p> <p style="text-align: center;">BRUCE D. GOLDSTEIN County Counsel</p> <p style="text-align: center;">By: s/ Robert Pittman Assistant County Counsel</p>	<p>Fort Ross School District must continue to receive parcel tax revenue. The current \$48 parcel tax expires June 30, 2021 and loss of that revenue, about \$34,000 per year, would significantly impact the district's fiscal stability. Given the State's ongoing budget crisis, there is little chance that state funding for schools will return to normal in the next few years. Although Fort Ross Elementary School District currently has sufficient reserves to remain solvent, these reserves are being depleted at a steady rate. Without this parcel tax revenue, the district's fiscal situation will deteriorate. Because the parcel tax provides exemptions for seniors and those on State Disability, because there is no proposed increase as compared with the current tax, and because there is a continued focus on supporting the instructional program and transportation needs of the district, it is essential the community of the Fort Ross Elementary School District passes this measure.</p> <p>s/ Alison Trujillo FRESB Board President</p> <p>s/ Tom Schmidt FRESB Board Clerk</p> <p>s/ Majorie Johnson Retired Teacher/Administrator</p> <p>s/ Frank Locatell Fort Ross School Advocate</p> <p style="text-align: center;">No argument was submitted against Measure M</p>



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Full Text of Measure M

INTRODUCTION

To provide funds in the face of ongoing state revenue cuts for support of quality academic programs (including reading, writing, math, science, technology, enrichment activities, art, music, and drama), retention of highly qualified teachers, and library and transportation services, shall the Fort Ross Elementary School District be authorized to levy \$48 per parcel annually for eight years (approximately \$34,000 annual funds raised), provide a senior citizens' exemption, and have funds stay local and not be taken by the State?

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 Fort Ross Elementary 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 and accountability to ensure that funds are used to:

- Support the curriculum including reading, writing, math, science and technology
- Improve computer and science equipment availability to students
- Support enrichment programs such as art, music, science and drama
- Retain highly qualified teachers
- Help protect the number of instructional days in the school year; and
- Support library and school bus transportation services for 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.

SPECIAL TAX AND PROCEDURES

Special Tax Generally. Subject to two-thirds approval of the voters, the special tax of \$48.00 per parcel shall be levied and collected for a period of eight (8) years, commencing July 1, 2021, 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 is 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 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 special tax and exemptions, and any additional procedures established by the Board of Trustees, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special parcel 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 shall adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the qualified special tax.

ACCOUNTABILITY MEASURES

Legally Required Accountability Measures. 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 special parcel taxes levied in accordance with this Measure: (a) the specific purposes of the special parcel tax shall be only those purposes identified above; (b) the proceeds of the special parcel tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the special parcel taxes must be deposited; and (d) an annual written report shall be made by the District's chief fiscal officer to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the special taxes and (ii) the status of any projects, programs, or purposes required or authorized to be funded from the proceeds of the special taxes, as identified above.

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special parcel taxes will be reduced annually as necessary in order to restore such State or Federal funding.

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.