



## Local Ballot Measure: N

# Measure N

## Sebastopol Union School District

### Measure Question

To provide stable funding the State cannot take away, not increase the existing tax rate, protect academic programs in reading assistance, writing, math, art, science and music, retain qualified teachers, and maintain student counseling services, shall Sebastopol Union School District's measure levying \$76.00 per parcel annually for eight years, be adopted, raising \$331,000 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 N will authorize the District to levy the education parcel tax.	A "no" vote on Measure N will not authorize the District to levy the taxes.

### For and Against Measure N

FOR	AGAINST
Mike Carey Past Superintendent  Karen Miller Community Volunteer  J.T. O'Neill Former District Counselor  Jim Corbett Mr. Music  Deborah Drehmel SUSD Board President	No argument was submitted against Measure N



# Local Ballot Measure: N

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

County Counsel's Impartial Analysis of Measure N	Argument in Favor of Measure N
<p>California law authorizes school districts to levy a special tax provided two-thirds of voters voting on the measure approve the tax. The Sebastopol Union 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 N.</p> <p>Measure N proposes a special tax of \$76 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. On November 6, 2012, District voters previously authorized the District to levy a parcel tax (former Measure O). The parcel tax authorized by the former measure expires at the end of June 2021.</p> <p>The proposed tax would apply to each parcel of taxable land in the District, subject to the exemptions described below. Measure N 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 persons who are aged 65 years or older and own and occupy the parcel as a principal 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 N. The stated purposes of the special parcel tax are to: protect core academic programs in reading, writing, math, and science; retain teachers; maintain student counseling services; and provide books and instructional materials, including classroom technology.</p> <p>If adopted, Measure N 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 N 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 N would raise approximately \$331,000 annually.</p> <p>A "yes" vote on Measure N will authorize the District to levy the education parcel tax. A "no" vote on Measure N will not authorize the District to levy the taxes.</p> <p style="text-align: right;">BRUCE D. GOLDSTEIN County Counsel</p> <p style="text-align: right;">By: s/ Robert Pittman Assistant County Counsel</p>	<p>Our schools are the most important assets in our community and should be our number one priority. From higher achieving students, to greater neighborhood safety, 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. The Sebastopol Union School District relies on a local parcel tax, first enacted in 1993 and most recently renewed in 2012, for part of its funding. These funds have been used to support instructional opportunities including counseling and library services, fine and performing arts, and technology.</p> <p>Our students need your Yes vote on Measure N! If successful, Measure N will continue to provide a stable source of local funds to offset the uncertainty of state funding. With the kind of support provided by funds from Measure N, our students can become well-rounded, contributing members of the community. Without it, their educational experience will be compromised.</p> <p>If passed, Measure N will maintain or expand art, music and dance programs, provide books and instructional materials, reduce class sizes, and fund school nurse programs to maintain and promote good health.</p> <p>Measure N makes financial sense and protects taxpayers. By law, all parcel tax funds must be spent locally and cannot be taken by the State. Measure N 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.</p> <p>Measure N 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 N!</p> <p>s/ Mike Carey Past Superintendent</p> <p>s/ Karen Miller Community Volunteer</p> <p>s/ J.T. O'Neill Former District Counselor</p> <p>s/ Jim Corbett Mr. Music</p> <p>s/ Deborah Drehmel SUSD Board President</p> <p style="text-align: center;"><b>No argument was submitted against Measure N</b></p>



# Local Ballot Measure: N

## Full Text of Measure N

### BALLOT MEASURE FULL TEXT OF MEASURE

#### INTRODUCTION

To provide stable funding the State cannot take away, not increase the existing tax rate, protect academic programs in reading assistance, writing, math, art, science and music, retain qualified teachers, and maintain student counseling services, shall Sebastopol Union School District's measure levying \$76.00 per parcel annually for eight years, be adopted, raising \$331,000 annually, have no funds for administrators' salaries, provide a senior citizens' exemption and have all funds stay local?

#### PURPOSES

To provide local revenue that cannot be taken by the State and to aid in preserving and improving academic programs in our schools, the Sebastopol Union School District proposes to levy and collect a qualified special parcel tax for a period of eight years, beginning July 1, 2021, in the amount of \$76 per parcel and to implement accountability measures to provide oversight and accountability to ensure that funds are used to:

- Protect core academic programs in reading, writing, math and science;
- Retain teachers;
- Maintain student counseling services; and
- Provide books and instructional materials, including classroom technology

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 infeasible or inadvisable. In any event, the Board of Trustees will not fund any program other than those listed above from the proceeds of the special parcel taxes.

#### EDUCATION PARCEL TAX AND PROCEDURES

*Amount of Education Parcel Tax.* Subject to two-thirds approval of the voters, the education parcel tax of \$76 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.

*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.