

November 5, 2019 - Measure E

REED UNION SCHOOL DISTRICT MEASURE E

MEASURE E: To maintain excellent academic programs and high-quality, 21st-century education by attracting and retaining highly qualified, experienced teachers; maintaining and enhancing science, technology, engineering and math for all grades; supporting art, music and library programs; minimizing class size increases; shall a Reed Union School District measure be adopted renewing the existing \$589 annual parcel tax, providing \$2.5 million annually, for 12 years, with senior exemptions, 3% annual adjustments, no money for administrator salaries and funds staying local?

YES

NO

Votes required to pass: 2/3 of the votes cast

Special Tax

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Impartial Analysis

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE E

SPECIAL PARCEL TAX MEASURE

If this Measure is approved by two-thirds of the votes cast on this special tax proposal, the Reed Union School District will be authorized to levy an annual qualified special tax of five hundred and eighty-nine dollars (\$589.00) per parcel of taxable real property, beginning November 6, 2019, for a maximum of twelve (12) years, with three percent (3%) annual adjustments. This special tax, if approved by voters, will supersede and replace the existing special tax authorized by voters as Measure B in May 2014.

Proceeds of the tax are to be used for attracting and retaining teachers, maintaining and enhancing academic programs, minimizing class size increases, and maintaining school library services. Proceeds will be controlled locally and may not be used for administrative salaries.

An exemption from payment of the special tax is created for certain owners aged sixty-five (65) years and older as well as certain persons receiving Supplemental Security Income for a disability or Social Security Disability Insurance Benefits.

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

s/BRIAN WASHINGTON

Marin County Counsel

Argument In Favor

ARGUMENT IN FAVOR OF MEASURE E

Vote YES on E to continue strong student achievement in Reed Union School District by renewing local funding that is set to expire.

We are proud of our award-winning Reed Elementary, Bel Aire Elementary and Del Mar Middle Schools that provide an excellent education to local students. Since 1990, our community has supported locally-controlled funding for our schools, helping to ensure students receive a high quality education in science, math, reading and writing instruction. Today, this funding accounts for 10% of our district's budget.

Measure E renews this expiring local funding and will continue the existing rate structure we already are paying.

If this funding is not renewed, our schools will face significant cuts equivalent to laying off 23 teachers, which would be devastating to our local schools.

Every penny from Measure E will stay here in our community to support our high-performing schools — the State can't take away any Measure E funds.

Vote YES on E: High Quality Education in Reed Schools

- Attract and retain highly qualified, experienced teachers
- Maintain and enhance science, technology, engineering and math programs for all grades
- Support art and music programs
- Minimize class size increases
- Maintain school library services

All Measure E Funds Stay Local

- All funds will continue to be controlled locally in Reed Union School District
- No funds can be taken by the State
- None of the funds can go toward administrator salaries
- Seniors are eligible for an exemption from the cost

Our students are counting on us to vote YES on Measure E so they can continue receiving the high-quality education they deserve.

Join Tiburon, Belvedere, and Corte Madera community leaders, parents, teachers, seniors and business leaders in voting YES on E. Renew local funding and support our Reed Union District students.

s/ DR. THOMAS CROMWELL

Former Mayor of Belvedere and Physician

s/ WILLIAM SMITH

50-year Belvedere resident and local realtor

s/ ALICE FREDERICKS

Tiburon Vice-Mayor and 19-year resident

s/ A.J. BRADY

10-year Corte Madera resident and Reed Union School District Board President

s/ KIM SICHEL

Former Co-President, Foundation for Reed Schools and former RUSD PTA President

Argument Against

ARGUMENT AGAINST MEASURE E

No argument against MEASURE E was filed.

Full Text

FULL TEXT OF MEASURE E

REED UNION SCHOOL DISTRICT ACADEMICS AND TEACHER PROTECTION MEASURE

Reed Union School District (RUSD or District) provides an outstanding education to elementary and middle school students in Belvedere, Tiburon and portions of Corte Madera, helping them to achieve their fullest potential and positively impact the world. The District is proud to have award-winning schools, hard-working students and test scores that are among the highest in Marin County.

Since 1990, this community has had a local parcel tax that provides locally-controlled funding for RUSD schools. This funding has helped to maintain a high level of reading, writing, math and science instruction, retain high-quality teachers and minimize increases to class sizes.

Today, the parcel tax generates \$2.3 million annually and accounts for 10% of the District's annual budget. Measure E will continue existing tax rate and structure to ensure students continue receiving a high quality education.

TERMS

To maintain excellent academic programs and high- quality, 21st-century education by attracting and retaining highly qualified, experienced teachers; maintaining and enhancing science, technology, engineering and math for all grades; supporting art, music and library programs; minimizing class size increases; shall a Reed Union School District measure be adopted renewing the existing \$589 annual parcel tax, providing \$2.5 million annually, for 12 years, with senior exemptions, 3% annual adjustments, no money for administrator salaries and funds staying local?

Measure E will provide funding equivalent to 23 teachers and will prevent cuts to educational programs. The measure will support quality education for students and help to:

- Attract and retain highly qualified, experienced teachers
- Maintain and enhance science, technology, engineering and math programs for all grades
- Support art and music programs
- Minimize class size increases
- Maintain school library services

Measure E will require strict accountability:

- All funds raised by the measure would continue to be controlled locally
- All funds would go to local schools and could not be taken away by the State
- None of the funds could be used for administrator salaries
- Seniors would continue to be eligible for an exemption from the cost

A. Amount, Basis, & Collection of Tax

Beginning November 6, 2019, the District shall be authorized to levy an annual qualified special tax of \$589 per Parcel of Taxable Real Property. The authorization to levy this qualified special tax shall expire on June 30, 2031. Beginning on July 1, 2020, the rate of the qualified special tax shall be increased by three (3) percent and shall be increased by three (3) percent every July 1 thereafter.

This qualified special tax is estimated to raise \$2.5 million in 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 and the cost of living increase.

“Parcel of Taxable Real Property” is 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 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.

As of its effective date, if approved by voters, this qualified special tax will supersede and replace the qualified special tax authorized by voters as “Measure B” in May 2014. If this Measure is approved by voters the qualified special tax authorized by Measure B (2014) shall cease to be collected as of the effective date of this qualified special tax.

B. Exemptions

Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who is/are:

1. An individual who will attain 65 years of age prior to June 1 of the tax year, own a beneficial interest in the parcel, and use that parcel as his or her principal place of residence ("Senior Citizen Exemption"); or,
2. Receiving Supplemental Security Income for a disability, regardless of age, who own a beneficial interest in the parcel and use that parcel as his or her principal place of residence ("SSI Exemption"); or
3. 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, who own a beneficial interest in the parcel and use that parcel as his or her principal place of residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application submitted pursuant to any procedures adopted by the District. Exemptions granted under prior special taxes levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

The District shall annually provide to the Marin County Tax Collector ("County Tax Collector") 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 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 qualified 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 re-computation of the 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.

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 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, 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 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.