

Portola Valley Elementary School District

Arguments in support or in opposition of the proposed laws are the opinions of the authors.

Measure D

“To maintain academic excellence and limit the impact of substantial state budget cuts, shall the Portola Valley Elementary School District continue its emphasis on science, math, reading and writing instruction; retain qualified and experienced teachers; minimize class size increases; and support arts and music programs, by levying \$168 per parcel for four years with an exemption for seniors, mandatory annual audits, independent citizen oversight, no money for administrator salaries and all funds staying in Portola Valley for local schools?”

Full Text

PORTOLA VALLEY ELEMENTARY SCHOOL DISTRICT QUALIFIED SPECIAL TAX

Terms. Upon approval of two-thirds of those voting on this measure, shall the Portola Valley Elementary School District levy a qualified special tax of \$168 per year on each parcel of taxable real property in the District, commencing July 1, 2010 and extending for a period of four years. The Governing Board shall cause the tax to be levied at the adjusted amount, or at such lesser amount in any year in which the Board deems such reduced amount sufficient and appropriate to meet the District’s budgetary needs, or believes such reduced amount is appropriate in reaction to State budget changes.

Purposes. The purposes of the qualified special tax shall be to maintain academic excellence in Portola Valley schools and limit the impact of substantial state funding reductions by undertaking actions as funding allows to:

- Maintain PVSD’s emphasis on science, math, reading and writing instruction;
- Attract and retain qualified and experienced teachers;
- Minimize class size increases;
- Support arts and music programs; and
- Support programs that enhance student achievement.

Senior Citizen Exemption. In order to provide tax relief to senior citizens in the community, an exemption shall be granted for any parcel owned by one or more persons 65 years of age or over who occupies said parcel as a principal residence and who submits an application for exemption.

Other Exemptions. All property that is otherwise exempt from ad valorem property taxes shall also be exempt from this special tax.

ACCOUNTABILITY PROVISIONS

Annual Audit. Upon the levy and collection of this special tax, the Governing Board shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the special account remain unexpended, the Superintendent or chief financial officer of the District shall cause a report to be filed annually with the Governing Board, stating (1) the amount of funds collected and expended in such year, and (2) the status of any projects or description of any programs funded from the proceeds of the tax. The report may relate to the

calendar year, fiscal year, or other appropriate annual period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Governing Board.

Independent Citizens’ Oversight Committee. In addition to the accountability measures required by State law, an independent Citizens’ Oversight Committee shall be appointed by the Board of Education to review the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Citizens’ Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

No Funds for Administrator Salaries. Use of funds from this measure to fund administrator salaries shall be specifically prohibited in order to maximize the funds from this measure spent directly on classroom instruction.

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.

Specific Purposes. Proceeds of the special tax shall be applied only for the purposes listed above.

Appropriations Limit. The Board of Education shall provide in each year (pursuant to Section 7902.1 of the Government Code or any successor provision of law) for any increase in the District’s appropriations limit as shall be necessary to ensure that proceeds of the special tax may be spent for the authorized purposes, and an election shall be conducted by the District for such purpose only if required by the general laws of the State applicable to school district qualified special taxes. This provision shall be deemed to be declaratory of existing procedures governing District expenditures.

LEVY AND COLLECTION

The special tax shall be collected by the San Mateo County Treasurer-Tax Collector at the same time and in the same manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Treasurer-Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. The collection of the tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

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Impartial Analysis of Measure D

“Parcel of taxable real property” shall be defined as any unit of real property in the District which now receives a separate tax bill for *ad valorem* property taxes from the San Mateo County Treasurer-Tax Collector’s Office except that only one tax will be assessed to owners whose property includes one or more contiguous parcels.

The District shall annually provide a list of parcels which the District has approved for a Senior Citizen Exemption from the special tax as described above to the San Mateo County tax collection officials. The San Mateo County Assessor’s determination of exemption or relief for any reason of any parcel from taxation, other than through the Senior Citizen Exemption, shall be final and binding for the purposes of the special tax. Taxpayers wishing to challenge the County Assessor’s determination must do so under the procedures provided by law. Taxpayers seeking a refund of the special tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

SEVERABILITY

The Governing Board 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 Governing 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 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.

The California Constitution and state law authorize a school district, upon approval of two-thirds of the voting electorate, to levy a qualified special tax for specified purposes.

Presently, the Portola Valley Elementary School District annually levies a special tax totaling approximately \$290 per parcel, which tax will expire on June 30, 2014. By this measure, the Board of Trustees of the Portola Valley Elementary School District proposes to levy an additional special tax for a period of four years beginning July 1, 2010 and ending June 30, 2014. This additional tax shall be at a rate of \$168 per year per parcel on all taxable parcels in the District. The Board of Trustees could lower the rate if it determines that a reduced amount is sufficient to meet the District’s budgetary needs.

A parcel shall be defined as any unit of real property in the District which receives a separate tax bill for ad valorem property taxes from the San Mateo County tax collection officials, except that only one tax will be assessed to owners whose property include one or more contiguous parcels. Any property owner aged 65 years or older may qualify for an exemption from the special tax if that property owner occupies the parcel. All property which would otherwise be exempt from ad valorem property taxes will also be exempt from the imposition of the tax.

The stated purposes of the special tax are to: instruction in science, math, reading and writing, attract and retain teachers, minimize class increases, programs in art, music and to enhance student achievement. None of the funds shall be used for administrator salaries.

The proceeds of the special tax will be placed into a special account. An independent citizens’ oversight committee will be established to monitor the expenditures of the parcel tax revenues. An annual report is required that accounts for the parcel tax revenues collected and the manner in which they have been spent.

A “yes” vote on this measure would allow an additional special tax to be levied on property within the boundaries of the Portola Valley Elementary School District for a period of four years beginning July 1, 2010 and ending June 30, 2014 in an amount of \$168 per year per taxable parcel. The special tax would be used for: instruction in science, math, reading and writing, attract and retain teachers, minimize class increases, programs in art, music and to enhance student achievement.

A “no” vote on this measure would not allow the additional special tax to be levied.

This measure passes if two-thirds of those voting on the measure vote “yes.”

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Argument in Favor of Measure D

Our award winning Ormondale and Corte Madera schools rank among the best in the State. Consistently strong student achievement and test scores are the result of outstanding teachers, an emphasis on core academic instruction and the support our schools receive from the community.

Measure D is on the ballot to protect Ormondale and Corte Madera schools by providing stable funding that can't be taken away by the State.

Approximately \$1 million has already been cut from our local school district budget – a 10% reduction. Every effort has been made to keep cuts as far away from the classroom as possible. However, further reductions in state funding have been enacted. Without Measure D, substantial additional cuts will directly impact classroom instruction and the quality of our local schools.

If approved, Measure D will not prevent all of the cuts but it will provide critical stable funding to protect the core elements of instruction, including:

- Math and science instruction
- Reading and writing programs
- Attracting and retaining qualified and experienced teachers
- Minimizing class size increases
- Supporting art and music programs

Measure D costs \$168 per year (\$14 per month) and seniors are eligible for an exemption so Measure D isn't a burden to those on a fixed income. Measure D will automatically expire in four years and cannot be extended without voter approval.

Measure D requires mandatory taxpayer protections to ensure that funds are spent as promised, including an independent citizens' oversight committee and mandatory annual audits. Funds from this measure may not be used for administrator salaries. Every penny from this measure will stay in our community and cannot be taken away by the State.

Protecting the quality of our local schools protects our property values, which is more important than ever.

Please vote Yes on D.

/s/

L.W. "Bill" Lane, Jr. February 5, 2010
First Town Council

Steve Toben February 7, 2010
Portola Valley Mayor

Ginny Kavanaugh February 2, 2010
Portola Valley Realtor

Alan Zafran February 5, 2010
Woodside Resident

Jennifer Youstra February 4, 2010
Ormondale School PTO President

No Argument Against Measure D Filed