

**VOTER'S PAMPHLET**  
**MEASURES, ANALYSES AND ARGUMENTS**

(whichever is applicable to your ballot)

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

**FULL TEXT OF MEASURE K**

**EXHIBIT A**

**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 to ensure that funds are used to:

- Keep the schools' libraries open
- Maintain and improve shop, culinary, technology, and other career education classes
- Maintain and improve art, music and drama classes
- Maintain and improve the high school's college prep courses; and
- Maintain student counseling services

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, 2013, 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.

# VOTER'S PAMPHLET

## MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)

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

### WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT MEASURE K

**K** To provide funds to keep the school's libraries open; maintain and improve the arts, shop, culinary, technology, and other career education classes; maintain and improve college prep courses; and maintain school counseling; shall the West Sonoma County Union High School District be authorized to levy \$48.00 per parcel annually for eight years with specific accountability requirements, have no funds for administrators' salaries, provide a senior citizens' exemption and have all funds stay local and not be taken by the State?

#### COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE K

The West Sonoma County Union High School District has called an election on a special tax measure to fund educational programs. State law requires voter approval before a school district can impose a special tax.

The District is proposing to levy a special tax of \$48 per year on each parcel of taxable real property in the District, commencing on July 1, 2013. The tax would be levied for eight years.

Proceeds of the tax would be placed in a special account and could only be used for the purposes set out in the measure, which include keeping the schools' libraries open, maintaining student counseling services, and maintaining and improving shop, culinary, technology, and other career education classes, art, music, and drama classes, and the high school's college prep courses.

Each year that tax funds remain unspent, the District's chief fiscal officer will prepare and present a report to the Board of Trustees stating (1) the amount of tax funds received and expended during the prior year, and (2) the status of any projects or description of any programs funded by the tax. The report must be filed by December 31 of each year.

The tax would be applied to each unit of real property in the District that receives a separate bill for property taxes. Multiple parcels that are contiguous and are part of one economic unit under the same name and ownership and that do not receive separate tax bills would be charged as one parcel. Parcels which are exempt from property tax, or on which no property tax is otherwise levied, are also exempt from this tax. The measure also exempts from the tax parcels owned or partially owned and occupied by (1) a person who is 65 years of age or older or (2) a person who receives Supplemental Security Income for a disability, regardless of age. The tax on parcels classified as timeshare properties will be charged to owners in proportion to the percentage of the year owned.

If two-thirds of the voters in the West Sonoma County Union High School District who vote on this measure vote "yes," the measure will pass and the special tax will be levied. The tax would be collected in the same manner as regular property taxes.

BRUCE D. GOLDSTEIN  
County Counsel

By: s/ Steven S. Shupe  
Deputy County Counsel

### ARGUMENT IN FAVOR OF MEASURE K

Our local schools are the most important asset in our community and should be our number one priority. 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. The West Sonoma County Union High School District relies on a local parcel tax for part of its funding. Since 1998, 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 K! If successful, Measure K 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 K, our students can become well-rounded, contributing members of the community. Without it, their educational experience will be compromised.

If passed, Measure K will keep school libraries open; maintain and improve shop, art, music, drama, culinary, technology, and other career education classes; maintain and improve college prep courses; and maintain student counseling services.

Measure K makes financial sense and protects taxpayers. By law, all parcel tax funds must be spent locally and cannot be taken by the State. Measure K 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 K 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 K!

s/ James Stephen Walton  
Engineer/Scientist/Entrepreneur

s/ Jeanne Bassett Fernandes  
Sebastopol Resident

s/ Frank Anderson  
Grape Grower/Retired Educator

s/ Diana Gardner Rich  
Youth and Community Volunteer

s/ Elaine Carlson  
El Molino Booster

**NO ARGUMENT WAS SUBMITTED AGAINST MEASURE K**