



## Local Ballot Measure: A

# Measure A

## Kenwood School District

### Measure Question

To support academic excellence for Kenwood students, maintain quality STEM, art and music programs, continue to integrate modern technology into classrooms, and attract and retain high quality teachers; shall Kenwood School District’s measure renewing the existing parcel tax for five years at the same rate of \$52 per parcel annually, raising approximately \$110,000 per year with certain exemptions including for seniors, be adopted?

### What Your Vote Means

YES	NO
<p>A “yes” vote is a vote to approve the proposed education parcel tax. If two-thirds of voters vote “yes,” then the Kenwood School District would be authorized to levy the education parcel tax. The tax would be collected in the same manner as regular property taxes starting with the 2022-2023 fiscal year.</p>	<p>A “no” vote is a vote to not approve the proposed education parcel tax.</p>

### For and Against Measure A

FOR	AGAINST
<p>No argument was submitted for Measure A</p>	<p>No argument was submitted against Measure A</p>



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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 A

The Kenwood 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.

Currently, the District imposes a special tax of \$52 per year per parcel to fund educational programs. This tax expires on June 30, 2022. The measure now before the voters would continue this tax, at the same rate, for another five years, commencing July 1, 2022.

Proceeds of the tax would be placed in a special fund and could only be used for the purposes set out in the measure, which include supporting quality STEM, art and music programs, providing for integration of modern technology into classrooms, attracting and retaining qualified teachers and staff, supporting classroom instruction, and supporting the social-emotional growth of students through high quality counseling. The measure requires an annual report from 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 in the measure.

The tax would be applied to each unit of real property in the District that receives a separate tax bill for property taxes. The measure continues the existing exemptions from the District's parcel tax, including the following: (a) parcels owned or partially owned and occupied by a person who will be 65 years of age or older on or before May 1 of the next year for which the tax is assessed would be exempt, (b) parcels that are determined to be unusable by the County Assessor's Office would be exempt, and (c) multiple parcels that are contiguous and are part of one economic unit under the same name and ownership would be charged as one parcel.

Persons claiming new or initial exemptions would need to apply to the District for this exemption by May 1 of each assessment year. Exemptions which have been already granted will continue to provide an exemption for the parcel for the remaining term of the tax so long as the exemption continues to apply. The measure requires the District to continue in place the current administrative review process for such exemption applications.

A "yes" vote is a vote to approve the proposed education parcel tax. If two-thirds of voters vote "yes," then the Kenwood School District would be authorized to levy the education parcel tax. The tax would be collected in the same manner as regular property taxes starting with the 2022-2023 fiscal year.

A "no" vote is a vote to not approve the proposed education parcel tax.

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County Counsel

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Deputy County Counsel

**No argument was submitted for or against Measure A**



# Local Ballot Measure: A

## Full Text of Measure A

### INTRODUCTION

The following is the abbreviated form of the measure:

"To support academic excellence for Kenwood students, maintain quality STEM, art and music programs, continue to integrate modern technology into classrooms, and attract and retain high quality teachers; shall Kenwood School District's measure renewing the existing parcel tax for five years at the same rate of \$52 per parcel annually, raising approximately \$110,000 per year with certain exemptions including for seniors, be adopted?"

### PURPOSES

To provide local revenue that cannot be taken by the State and to maintain high-quality public education in schools in the Kenwood School District (the "District"), the District is seeking voter approval to renew and continue its existing education parcel tax for five years, as more fully described below under "EDUCATION PARCEL TAX AND PROCEDURES." The proceeds from the education parcel tax shall be deposited in a special fund to be used for the following purposes:

- Supporting quality STEM, art and music programs,
- Providing for the integration of modern technology into classrooms, including devices and instructional equipment,
- Attracting and retaining qualified teachers and staff,
- Supporting classroom instruction, and
- Supporting the social-emotional growth of students through high quality counseling

### EDUCATION PARCEL TAX AND PROCEDURES

*Amount of Education Parcel Tax.* Subject to two-thirds approval of District voters, the education parcel tax of \$52 per parcel (except exempt parcels, as described below) shall become effective for five years commencing with fiscal year 2022-23 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 County Tax Collector.

*Exemptions.* The same exemptions made available to District property taxpayers in connection with the 2016 Parcel Tax approved by District voters shall apply to the levy of the education parcel tax proposed herein, being as follows:

- To each individual in the District who will attain 65 years on or before May 1 of the assessment year, and who owns a beneficial interest in the parcel, or a divided or undivided portion of such parcel, and who uses that parcel as his or her principal place of residence.
- For the owner of a parcel which has been determined to be unusable by the County Assessor's Office.
- For multiple parcels which are contiguous and are part of one economic unit under the same name and ownership. Such multiple parcels may be charged as one parcel.

Initial or new claims for an exemption must be received by the District on or before May 1 of each assessment year. Exemptions which have been granted will continue to provide an exemption for the parcel for the remaining term of the education parcel tax so long as such exemption continues to apply. The applicant shall not have to re-submit an

exemption application annually. Exemptions granted for the 2016 Parcel Tax shall continue for the renewed tax described herein for so long as such parcel continues to qualify for the exemption. Such owners do not need to re-submit an exemption application. The District shall continue in place administrative review processes to review and grant exemptions.

### 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 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 District shall annually prepare and file or cause to be prepared and filed a written report with the Governing Board 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."

### PROTECTION OF FUNDING

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

### SEVERABILITY

The Governing Board of the District has declared 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.