

EXHIBIT A

BALLOT MEASURE FULL TEXT OF MEASURE

INTRODUCTION

To renew and provide stable funding that the State cannot take away; maintain and improve the schools' woodshop, culinary, media and other career technical education programs; keep school libraries open; and maintain/improve the schools' art, music and drama programs; shall the West Sonoma County Union High School District measure to levy \$79.00 per parcel annually for eight years be adopted, raising \$1,810,000 annually, have no funds for administrators' salaries, provide a senior citizens' exemption and have all funds stay local?

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 in connection with the special parcel tax to provide oversight, annual audits and accountability to ensure that funds are used to:

- Maintain and improve the schools' shop, culinary, media and other career technical education programs
- Keep school libraries open
- Maintain and improve the schools' art, music, and drama programs
- Certificated and classified salary increases
- Maintain small class sizes
- Maintain and expand student counseling services
- Maintain and improve the schools' college prep programs, and
- Improve technology and science equipment.

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. The District will create a special account into which the proceeds will be deposited. The chief fiscal officer of the District will annually file with the Board of Trustees a report containing the amount of funds collected and expended and the status of any project required or authorized to be funded as identified in the measure.

SPECIAL TAX AND PROCEDURES

Special Tax Generally. Subject to two-thirds approval of the voters, the special tax of \$79.00 per parcel shall be levied and collected for a period of eight (8) years, commencing July 1, 2020, 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.
- *Contiguous Parcels Exemption.* Parcels which are contiguous and under the same name and ownership, and the main parcel is the owner’s primary address shall be charged for only one parcel upon application pursuant to rules established by the District.

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.

EXHIBIT B

BALLOT MEASURE ABBREVIATED FORM*

To renew and provide stable funding that the State cannot take away; maintain and improve the schools' woodshop, culinary, media and other career technical education programs; keep school libraries open; and maintain/improve the schools' art, music and drama programs; shall the West Sonoma County Union High School District measure to levy \$79.00 per parcel annually for eight years be adopted, raising \$1,810,000 annually, have no funds for administrators' salaries, provide a senior citizens' exemption and have all funds stay local?

**Limited to 75 words*