

**PETALUMA CITY (ELEMENTARY) SCHOOL DISTRICT
MAINTAINING EXCELLENCE IN SCHOOLS
ACT OF 2007 TAX
MEASURE D**

This Proposition may be known and referred to as the "Petaluma City (Elementary) School District Maintaining Excellence in Schools Act of 2007" or as "Measure D."

**TERMS OF MAINTAINING EXCELLENCE IN SCHOOLS ACT OF 2007
SPECIAL TAX**

Terms and Purposes. Upon approval of two-thirds of those voting on this measure, the District shall be authorized to continue to levy a qualified special tax of \$75 per year on each parcel of taxable real property in the District after the expiration of the existing parcel tax (Measure C). The qualified special tax shall be known and referred to as the "Maintaining Excellence in Schools Act of 2007 Tax." To the extent such funds are available, proceeds of the Maintaining Excellence in Schools Act of 2007 Tax shall be authorized to keep school libraries open, continue to provide reading specialists, music and art programs, smaller class sizes grades 4-6, continue to provide up-to-date computer and technology programs, provide necessary educational programs and materials to attract and retain qualified and experience teachers.

Senior Citizen Exemption. In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the Maintaining Excellence in Schools Act of 2007 Tax upon proper application to the District. Anyone claiming an exemption must apply to the District on or before May 1 for any succeeding assessment year. Any one application, including an existing application, from a qualified applicant will provide an exemption for the parcel for the remaining term of the assessment so long as such applicant continues to qualify for the exemption.

ACCOUNTABILITY PROVISIONS

Independent Annual Audit. Upon the levy and collection of the Maintaining Excellence in Schools Act of 2007 Tax, the Board of Education shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the Maintaining Excellence in Schools Act of 2007 remain unexpended, the Superintendent or chief financial officer of the District shall cause an independent financial auditor to prepare a report to be filed with the Board of Education and the Citizens' Oversight Committee no later than December 31 of each year, stating (1) the amount of Maintaining Excellence in Schools Act of 2007 Tax received and expended in such year, and (2) the status of any projects or description of any programs funded from 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 Board of Education.

Citizens' Oversight Committee. The Board of Education shall continue to appoint a Citizens' Oversight Committee which shall, on an annual basis, review both the Maintaining Excellence in Schools Act of 2007 Budget and the Maintaining Excellence in Schools Act of 2007 Independent Audit.

Specific Purposes. All of the purposes named in the measure shall constitute the specific purposes of the Maintaining Excellence in Schools Act of 2007 Tax, and proceeds of the tax shall be applied only for such purposes.

LEVY AND COLLECTION.

The Maintaining Excellence in Schools Act of 2007 Tax shall be collected by the Sonoma County Treasurer-Tax Collector at the same time and 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 Maintaining Excellence in Schools Act of 2007 Tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

"Parcel of taxable real property" 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 Sonoma County Treasurer-Tax Collector's Office. All property which is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the Maintaining Excellence in Schools Act of 2007 Tax in such year. Parcels owned and occupied by persons 65 years of age or older are exempt from the Maintaining Excellence in Schools Act of 2007 Tax as described above.

The District shall annually provide a list of parcels which the District has approved for a Senior Citizen Exemption from the Maintaining Excellence in Schools Act of 2007 Tax as described above to the Sonoma tax collection officials. The Sonoma County Assessor's determination of exemption or relief for any reason other than the Senior Exemption of any parcel from taxation shall be final and binding for the purposes of the Maintaining Excellence in Schools Act of 2007 Tax. Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of Maintaining Excellence in Schools Act of 2007 Tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

SEVERABILITY

The Board of Education hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Board of Education and the voters would have adopted each provision hereof regardless of every other provisions 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 effect to the fullest extent allowed by law.

Senior Citizen Parcel Tax Exemption

Frequently Asked Questions

How do I apply for this exemption?

There is a one page form that is simple to fill out and explains everything that is required. (see below)

I am the owner of the property but only my spouse is over 65 can I claim the exemption?

No, only the owner of the property can be exempted.

Is my rental property exempt from the parcel tax?

No, only the home that you reside in is exempt.

I have more than one parcel, one has our home and the rest is just land, is it all exempt?

The district would be able to look at your situation and let you know if yours would apply for the exemption.

Why aren't seniors automatically exempted from this parcel tax?

Many seniors choose to pay this parcel tax to support the local school district but we have the exemption available to anyone 65 or over.

What is history of this parcel tax?

The above Proposition explains the history of the parcel tax.

I don't even have children, why am I required to pay this parcel tax?

This parcel tax was voted on and passed by the voters; the majority of whom do not have children.

If I move do I have to reapply for this exemption?

Yes, the tax is on the property so you would need to reapply with your new parcel number.

How soon after I turn 65 will I be eligible?

The Senior Citizen Parcel Tax Exemption Claim must be received no later than May 1st for your exemption to become effective for the next tax year that starts July 1st.

Who do I call if I have more questions?

You call the telephone number listed on your property tax statement.

