

**PETALUMA JOINT UNION HIGH SCHOOL DISTRICT
MAINTAINING EXCELLENCE IN JR. HIGH AND HIGH SCHOOLS ACT OF 2007 TAX
MEASURE C**

This Proposition may be known and referred to as the "Petaluma Joint Union High School District Maintaining Excellence in Jr. High and High Schools Act of 2007 Tax" or as "Measure C."

TERMS OF MAINTAINING EXCELLENCE IN JR. HIGH AND HIGH SCHOOLS ACT
OF 2007 TAX

Terms and Purposes. Upon approval of two-thirds of those voting on the measure the District shall be authorized to levy a qualified special tax of \$50 per year on each parcel of taxable real property in the District after the expiration of the existing parcel tax (Measure K). The qualified special tax shall be known and referred to as the "Maintaining Excellence in Jr. High and High Schools Act of 2007 Tax". To the extent such funds are available, proceeds of the Maintaining Excellence in Jr. High and High Schools Act of 2007 Tax shall be authorized to keep school libraries open, continue smaller class sizes grades 7-12, continue up-to-date computer and technology programs, continue music and fine arts programs, provide necessary educational programs and materials and attract and retain qualified and experienced 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 Jr. High and High 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 Jr. High and High 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 Jr. High and High 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 Jr. High and High 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 Jr. High and High Schools Act of 2007 Budget and the Maintaining Excellence in Jr. High and High 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 Jr. High and High Schools Act of 2007 Tax, and proceeds of the tax shall be applied only for such purposes.

LEVY AND COLLECTION.

The Maintaining Excellence in Jr. High and High Schools Act of 2007 Tax shall be collected by the Sonoma County Treasurer-Tax Collector and the Marin 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 Jr. High and High 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 or the Marin 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 Jr. High and High 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 Jr. High and High 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 Jr. High and High Schools Act of 2007 Tax as described above to the Sonoma and Marin County tax collection officials. The Sonoma County and Marin 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 Jr. High and High 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 Jr. High and High 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 fullest extent allowed by law.