



Local Ballot Measure: L

Measure L

Waugh School District

Measure Question

2/3 (Two-Thirds) Needed to Pass

To maintain and enhance quality instruction in math, science, reading and writing; attract and retain highly qualified staff members; protect mental health counseling, health and nursing services; and reduce class sizes, shall the Waugh School District local school parcel tax measure be adopted, at the rate of \$89 per year (raising approximately \$545,000 annually), for four years, with independent citizens' oversight, exempting those 65 years and older, and all funds spent only for local schools?

What Your Vote Means

YES	NO
A "yes" vote on Measure L is a vote to approve an Education Parcel Tax of \$89 per year per parcel for four years, commencing July 1, 2025.	A "no" vote on Measure L is a vote against the approval of an Education Parcel Tax of \$89 per year per parcel for four years, commencing July 1, 2025.

For and Against Measure L

FOR	AGAINST
Michael H. Kerns Retired Sonoma County Supervisor Dr. Scott Mahoney Retired Waugh Superintendent Liz Miksis Waugh School District Parent Sabina Gupta Sud, DMD, MS Pediatric Dentist Jessica Ferrara Waugh School District Parent	No argument was submitted against Measure L



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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 L	Argument in Favor of Measure L
<p>The Waugh School District ("District") has called a special election to ask voters to approve a qualified special educational parcel tax ("Education Parcel Tax"). If approved by two-thirds (2/3) of those voting, Measure L would permit the District to raise revenue for quality academic instructions, qualified staff members, mental health counseling, health and nursing services, and reduced class sizes. Measure L was placed on the ballot by the Board of Trustees of the District.</p> <p>Measure L proposes to levy an Education Parcel Tax of \$89 per year per parcel for no more than four years, raising approximately \$545,000 annually, to fund educational programs and services at local schools.</p> <p>Proceeds of the Education Parcel Tax would be placed in a special fund and could only be used for the purposes set out in the measure, which include maintaining and enhancing quality instruction in math, science, reading and writing; attracting and retaining highly qualified staff members; protecting mental health counseling, health and nursing services; and reducing class sizes.</p> <p>Measure L includes the establishment of fiscal accountability requirements, including an Independent Oversight Committee to ensure that proceeds are applied only to authorized purposes, a special account in which proceeds are to be deposited, and annual reporting by the Superintendent.</p> <p>The Education Parcel Tax would be applied to each unit of real property in the District that receives a separate tax bill for property taxes. Exempted from this Education Parcel Tax are parcels which are exempt from property tax, or on which no property tax is otherwise levied, as determined by the Sonoma County Tax Collector. In addition, exemptions from payment of the Education Parcel Tax may be granted for parcels owned and occupied as a principal residence by persons 65 years of age or older, or parcels owned and occupied as a principal residence by persons with qualifying low-income or disabilities as specified in the proposed measure. Persons claiming exemptions based on senior, low-income or disability status would need to apply to the District for approval of an exemption.</p> <p>A "yes" vote on Measure L is a vote to approve an Education Parcel Tax of \$89 per year per parcel for four years, commencing July 1, 2025.</p> <p>A "no" vote on Measure L is a vote against the approval of an Education Parcel Tax of \$89 per year per parcel for four years, commencing July 1, 2025.</p> <p style="text-align: right;">ROBERT PITTMAN County Counsel</p> <p style="text-align: right;">By: s/ Petra Bruggisser Deputy County Counsel</p>	<p>Measure L is a parcel tax measure on the November 2024 ballot, crucial for securing essential funding for the Waugh School District. Both Meadow and Corona Creek schools, recognized as "California Distinguished Schools" in 2022/2023, consistently outperform State and County averages despite receiving the lowest per-pupil funding in Sonoma County. This funding disparity, along with the expiration of pandemic-related support, has made it challenging to maintain competitive salaries, programs, and smaller class sizes. Measure L proposes a \$89 per parcel tax annually for four years, which would generate approximately \$545,000 per year for the District. These funds would be used to maintain and enhance quality instruction, attract and retain highly qualified staff, protect specialized programs, and reduce class sizes. The measure includes strong fiscal accountability provisions, ensuring that all funds are controlled locally and used exclusively for Waugh schools. An independent citizens' oversight committee and mandatory annual audits will guarantee transparency, while homeowners who are senior citizens or individuals receiving supplemental security income for a disability would be eligible for an exemption. If approved, the parcel tax would begin only after all Mello-Roos taxes have sunset. Supporting Measure L is not just an investment in our schools, but also in the overall quality of life in our community, as strong schools contribute to higher property values. This measure is vital to continuing the tradition of excellence in Waugh schools and ensuring that our kids receive the best education possible. Please join us and vote Yes on Measure L!</p> <p>s/ Michael H. Kerns Retired Sonoma County Supervisor</p> <p>s/ Dr. Scott Mahoney Retired Waugh Superintendent</p> <p>s/ Liz Miksis Waugh School District Parent</p> <p>s/ Sabina Gupta Sud, DMD, MS Pediatric Dentist</p> <p>s/ Jessica Ferrara Waugh School District Parent</p> <p style="text-align: center;">No Argument Was Submitted Against Measure L</p>



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Full Text of Measure L

WAUGH SCHOOL DISTRICT EDUCATION AND LOCAL FUNDING MEASURE OF 2024

This Measure may be known and referred to as the “Waugh School District Education and Local Funding Measure of 2024” or as “Measure L”.

TERMS AND PURPOSES

Terms. Upon approval of two-thirds of those voting on this measure (this “Measure”), the Waugh School District (the “District”) shall be re-authorized to levy a qualified special tax (the “Education Parcel Tax”) in the amount of \$89 per year on each parcel of taxable real property in the District for no more than four (4) years, commencing July 1, 2025.

Purposes. The proceeds of this Measure shall be authorized to be used to (a) maintain and enhance quality instruction in math, science, reading and writing; (b) attract and retain highly qualified staff members; (c) Protect mental health counseling, health and nursing services; and (d) reduce class sizes, and not for any other purpose.

Exemptions from Qualified Special Tax. In order to provide tax relief, any parcel owned and occupied by the following taxpayers shall be exempt from the Education Parcel Tax upon proper application to the District: (a) persons who are 65 years of age or older as of July 1 of the tax year; (b) persons receiving Supplemental Security Income for a disability, regardless of age; and (c) persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services. The exemptions shall be available pursuant to procedures to be prescribed by the Board of Trustees of the District (the “Board of Trustees”) or otherwise as required by law or by the Tax Collector (the “Tax Collector”) of the County of Sonoma (the “County”).

Appropriations Limit. The District’s annual appropriations limit shall be raised in each year the Education Parcel Tax is authorized to be levied in the amount of the funds raised by the Education Parcel Tax in such year.

ACCOUNTABILITY PROVISIONS

Independent Citizens’ Oversight Committee. The Board of Trustees shall establish an independent citizens’ oversight committee comprised of such members as the Board of Trustees shall determine to review expenditures of the proceeds of the Education Parcel Tax to ensure that such proceeds are applied only to authorized purposes.

Separate Account; Annual Report. Upon the levy and collection of the Education Parcel Tax, the Board of Trustees shall cause an account to be established into which the proceeds shall be deposited. For so long as any proceeds remain unexpended, the Superintendent of the District shall cause a report to be filed with the Board of Trustees at least once a year, stating (a) the amount collected and expended in such year, and (b) the status of any projects or description of any programs required or authorized to be funded under this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period as the Superintendent of the District shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Trustees.

Use Limited to Specific Purposes. All of the purposes named in this Measure shall constitute the specific purposes of the Education Parcel Tax, and proceeds of the tax shall not be applied for any other purposes.

LEVY AND COLLECTION

The Education Parcel Tax shall be collected by the Tax Collector at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the 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 Education Parcel 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 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 Education Parcel Tax in such year. Any parcel owned and occupied by the following taxpayers shall be exempt from the Education Parcel Tax as provided in this Measure: (a) persons who are 65 years of age or older as of July 1 of the tax year; (b) persons receiving Supplemental Security Income for a disability, regardless of age; and (c) persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services.

The District shall annually provide a list of parcels which the District has approved for an exemption from the Education Parcel Tax to the County tax collection officials and otherwise comply with the provisions of Section 50079 of the California Government Code. The County Assessor’s determination of exemption or relief of any parcel from taxation for any reason other than the exemptions provided for in this Measure shall be final and binding for the purposes of the Education Parcel 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 Education Parcel Taxes paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

SEVERABILITY

The Board of Trustees 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 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.