

MEASURE B FAQ

What is a Parcel Tax?

Parcel taxes are voter-approved taxes that provide stable, local funding for District programs that the District could not otherwise provide because of inadequate State funding. Kentfield voters first approved a Parcel Tax in 1987, and since then Parcel Taxes have been used in this District to keep class sizes low, upgrade technology, expand and maintain music, art, and drama programs, and fund school libraries. General Obligation Bonds, such as the Measure D Bond passed in November 2014, may *only* provide funding for school construction and renovation.

What It Funds.

The current Parcel Tax provides the District with 25% of its annual revenue. This portion of revenue pays for salaries and benefits for 40 teachers allowing the District to offer smaller class sizes than other local districts, plus additional instructional programming. Competitive teacher compensation allows the District to attract highly-qualified teachers and deliver excellent academic programming to Kentfield students.

This local funding is imperative to provide a stable source of funds and helps offset the uncertainty of State funding and increasing costs. Without this funding, the District would have to eliminate teaching positions, create larger classes, and reduce academic programming.

Staff, teachers, parents, and community leaders created this Measure B Needs List:

- Ensure excellence in core academic programs
- Attract and retain highly-qualified teachers
- Maintain small class size
- Enhance enrichment programs

What Does Measure B Cost?

Measure B is a flat tax of \$1600 per parcel for 10 years. The renewal Parcel Tax continues the standard 5% annual increases to address inflation, projected enrollment growth, and rising costs.

How It Works.

The Measure B Parcel Tax would go into effect in July 2019 after the current Parcel Tax expires. Kentfield residents over age 65 may obtain a senior parcel tax exemption by submitting paperwork found on the [Kentfield School District website](#).

Accountability.

Strict accountability is required for the proceeds of Measure B, and the funds can only be used by the Kentfield School District. The State cannot control these local funds. According to Section 6 of Resolution 6, the District must provide accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited, to the following: (a) a statement indicating the specific purposes of the special tax, (b) a requirement that the proceeds be applied only to the specific purposes identified, (c) the creation of an account into which the proceeds shall be deposited, and (d) an annual report pursuant to Government Code Section 50075.3 as provided in Section 7 hereof.

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Why \$1600 Per Parcel?

If the current Parcel Tax tiered structure were permitted to continue past expiration, the District would receive \$4.8 million in revenue in 2020. However, recent changes in California law require that a uniform Parcel Tax rate be applied to all parcels. Now, residential and commercial parcels will have to pay the same flat rate Parcel Tax. Through financial analysis and forecasting, the Board determined that a uniform rate of \$1600 should be applied to maintain the current standard of funding. The residential rate *must* rise if commercial rates fall to preserve total revenue.

Current Parcel Tax Tiered Rate Structure	Proposed Parcel Tax Flat Rate Structure
Residential: \$1,200 Commercial: \$3,000 - \$20,000 • 5% annual escalator (addresses inflation, rising costs, enrollment growth)	All Parcels: \$1600 • 5% annual escalator (addresses inflation, rising costs, enrollment growth)

