

MEASURE P — OPPOSITION DEBATE BRIEF

Marin County Child Care Initiative | IJ Editorial Endorsement Meeting

THE BOTTOM LINE

Vote NO on Measure P.

Measure P is a well-intentioned response to a real problem, but it is poorly designed public policy. It imposes a **15-year parcel tax expected to raise approximately \$12.5 million annually**, while leaving the most important questions unanswered: Who qualifies? How much goes to each purpose? What results are required? And will the money actually reduce what Marin families pay for child care?

The measure creates a permanent funding stream for a program whose spending priorities, eligibility rules and performance measures will largely be developed **after voters approve the tax**.

THREE-MINUTE OPENING STATEMENT

We all agree that Marin has a child-care problem.

Child care is expensive. Providers have difficulty recruiting and retaining workers. Families struggle to find care. Those are real problems.

But a real problem does not justify a bad tax.

Measure P asks Marin taxpayers to commit to a new tax for 15 years—approximately \$12.5 million every year—without giving voters enough information to know what they are buying.

The measure does not establish a required allocation among its three major purposes: helping families afford care, increasing compensation for child-care workers, and developing or expanding facilities. It does not establish a specific income threshold for who qualifies for assistance. It does not establish a number of families or children who must be helped. And it

does not establish measurable performance targets by which voters can determine whether the program is working.

Instead, much of that is left to the Children and Families Commission and an appointed Advisory Council after the tax has been approved.

There is another important problem.

Measure P could actually increase the underlying cost of child care.

The measure specifically identifies improving compensation for child-care providers as a purpose of the tax. The campaign's own argument against the measure points to its goal of bringing child-care compensation toward parity with TK–12 public-school teacher salaries.

That may be an admirable goal. **But higher labor costs do not make child care cheaper.** Child-care providers have staffing ratios they cannot simply eliminate. If the cost of employing caregivers rises substantially, somebody ultimately has to pay that cost.

It can be taxpayers through Measure P. It can be parents through higher tuition. Or it can be both.

So we could wind up with an extraordinary circular system: **tax property owners to increase the cost of providing child care, then use some of the tax money to subsidize families who cannot afford the resulting price.**

And there is no guarantee that every family using child care will receive a subsidy.

There is also no requirement that every beneficiary be a Marin resident. The measure says the money must be used locally, but that is not the same thing as requiring every child, parent or worker benefiting from the program to live in Marin.

Meanwhile, Marin property owners—including seniors, families without young children and people who may never use child care—must pay the tax.

Finally, this is not a short-term experiment. **It is 15 years.** The tax can also be adjusted for inflation beginning in the second fiscal year.

Before committing taxpayers for 15 years, we should demand a program with clearly defined beneficiaries, spending requirements, measurable results and accountability.

We oppose asking taxpayers to write a \$12.5-million-a-year check for 15 years and trusting that the details will be worked out later.

For those reasons, I urge that this editorial board choose to not endorse Measure P

THE CORE ARGUMENTS

1. A 15-YEAR TAX IS TOO LONG FOR AN UNTESTED PROGRAM

- Measure P creates a **15-year special parcel tax**.
- Estimated revenue: approximately **\$12.5 million annually**.
- The Board may adjust the tax annually beginning in the second fiscal year based on the regional CPI.
- Voters therefore make a long-term financial commitment before knowing whether the program works.

Debate point:

Why not begin with a shorter program, establish measurable results, evaluate it and then ask voters to renew it?

2. THERE IS NO DEFINED SPENDING FORMULA

The measure permits money to be used for:

- child-care access and affordability;
- increased compensation for child-care providers;
- facilities;
- administration.

But it does **not establish a mandatory percentage for each purpose**. The County's impartial analysis confirms that the Commission will develop the five-year plan and allocate the funds.

Key question for IJ:

If voters are being asked to approve \$187.5 million or more over 15 years, shouldn't they know how that money will be divided?

3. WAGE INCREASES COULD MAKE CHILD CARE MORE EXPENSIVE

This is perhaps the most important economic argument.

Child-care centers are labor-intensive businesses. Staffing ratios limit how much providers can reduce labor when wages increase.

If compensation is pushed toward TK–12 teacher parity:

higher wages → higher provider costs → pressure for higher tuition.

Measure P can then use taxpayer money to subsidize some families to offset those higher costs.

That does not necessarily mean every provider will raise tuition or every family will pay more. **The argument should be stated as a risk and structural consequence, not as a certainty.**

Best formulation:

Measure P may subsidize child care, but it does not guarantee that it will reduce the underlying cost of providing child care. In fact, its emphasis on substantially increasing compensation could increase that underlying cost.

One thing is certain, this tax will increase childcare costs for most Marin homeowner families. With the affordability crisis, they are struggling to pay their own childcare costs and this tax will only add to their financial burden.

4. NO CLEAR GUARANTEE THAT A FAMILY'S CHILD-CARE BILL WILL GO DOWN

The measure promises affordable child care but does not promise:

- a specific reduction in tuition;
- a specific number of subsidized slots;
- a specific subsidy amount;
- that every eligible family receives assistance;
- that providers cannot increase tuition.

Therefore:

Taxpayer pays → provider receives funds → some families may receive subsidies.

That is very different from:

Taxpayer pays → every Marin family using child care pays less.

5. ELIGIBILITY IS NOT SUFFICIENTLY DEFINED

Measure P refers to helping low- and middle-income families, but the measure does not put a specific income threshold into the ballot language.

That leaves important eligibility decisions to administrators.

Question to ask:

What exactly is "middle income" in Marin?

A \$100,000 household? \$150,000? \$200,000?

Voters should know before approving the tax.

6. MARIN TAXPAYERS PAY EVEN WHEN THEY DON'T USE CHILD CARE

The parcel tax applies to building square footage—not to use of child-care services.

There is no exemption simply because a taxpayer:

- has no children;
- has children who are grown;
- is retired;
- does not use licensed child care.

The tax therefore spreads the cost across the entire property-tax base.

Debate point:

This is a countywide subsidy for a particular service, paid for by many people who will never receive the service.

7. "USED LOCALLY" DOES NOT NECESSARILY MEAN "MARIN RESIDENTS ONLY"

Supporters emphasize that every dollar stays in Marin.

That sounds reassuring, but **money being spent in Marin is not the same as money being restricted to Marin residents.**

The measure's stated purposes concern children, families, providers and early educators receiving services in Marin; it does not create the straightforward Marin-residency requirement voters might reasonably assume from the phrase "used locally" or "families in Marin."

Use carefully: Don't say "outsiders definitely receive the money." Say:

The measure does not give voters a clear Marin-residency restriction for every category of beneficiary.

8. UNELECTED APPOINTEES WILL CONTROL IMPORTANT DETAILS

The Children and Families Commission administers the program.

Measure P also creates an **11-member Advisory Council**.

The County's impartial analysis says the Commission develops the five-year program plan and budget and allocates the parcel-tax funds.

The Board of Supervisors appoints the relevant bodies.

There are audits and reporting requirements, which are positive safeguards. But **an audit tells taxpayers how money was spent; it does not tell voters whether the underlying policy was a good one.**

9. NO CLEAR PERFORMANCE TEST

Measure P does not establish voter-facing targets such as:

- X additional child-care slots;
- X reduction in average tuition;
- X increase in provider retention;
- X percentage increase in licensed capacity;
- X number of families receiving assistance.

Without benchmarks, supporters can say the program is successful simply because money was spent.

Question:

After five years, what measurable result would cause us to say Measure P worked—or failed?

10. MARIN ALREADY HAS CHILD-CARE PROGRAMS

This should not be framed as "government does nothing now."

It does.

For example, the County currently participates in state- and federally funded child-care programs. In July 2026, the County approved a \$2.65 million contract with Marin Child Care Council to administer CalWORKs Stage One child care, funded through state and federal allocations rather than new County General Fund revenue. Other State and Federal funds also go to support children in Marin.

The relevant question is therefore:

What specific gap cannot be addressed by improving, coordinating or expanding existing programs before imposing a new 15-year local tax?

LIKELY IJ QUESTIONS — AND SHORT ANSWERS

"Don't you agree that child care is unaffordable?"

Yes. Absolutely. That is precisely why we should demand that a \$187-million-plus tax actually reduce the cost of care rather than simply add another layer of taxes and subsidies.

"Don't child-care workers deserve higher wages?"

Yes. But the question is how to pay for them. Higher wages increase the cost of producing child care. Measure P doesn't demonstrate that raising compensation toward public-school parity will make the service itself cheaper.

Additionally, Finding 8 in the ordinance claims that "The most effective guarantee of quality early care and education is workforce compensation. A 2014 UC Berkeley study showed that educator wages are one of the most important predictors of the quality of education children receive."

Wage level correlates with other things that independently affect quality — staff education, turnover, ratios, program structure — so the causal weight it's being asked to carry is more than a single study can typically bear.

The study is presented without any indication that this prediction is representative of a consensus in the ECE (High-quality early care and education (ECE)) research literature which is (when I looked it up) more mixed on wage-to-quality effects than the finding implies.

"Isn't there strong oversight?"

There are audits and reporting requirements but they are backward looking reviews of what was spent. But oversight of spending is not the same as requiring measurable outcomes. The measure still leaves fundamental allocation and eligibility decisions to appointed bodies.

"Isn't \$12.5 million a year a relatively small amount for Marin?"

It is \$12.5 million every year for 15 years—roughly \$187.5 million before any inflation adjustment. That's a major long-term commitment.

"Why 15 years?"

That's exactly our question. If this is a new approach, why not establish a shorter pilot, measure results and then ask voters to renew it?

"What would you do instead?"

First, measure the problem precisely. Second, maximize existing state and federal funding. Third, target assistance directly to families who need it most. Fourth, establish measurable goals for provider capacity and affordability. And then evaluate whether additional local revenue is actually necessary.

"Isn't child care an economic-development issue?"

Yes. Reliable child care helps employers and working families. But that doesn't mean every economic-development goal should be financed by a 15-year parcel tax with undefined beneficiaries and no guaranteed reduction in the price of child care. Specifically, in response to the economic-development argument, employers should pay for childcare themselves rather than relying on tax -funded childcare to meet their business needs..

The UC Berkeley study cited in Finding 8 in the ordinance

"What about the 52% figure?"

The access problem is serious. But demonstrating that a problem exists does not demonstrate that Measure P is the best solution to it. We should distinguish between evidence of need and evidence that this particular tax will solve the need.

"Are you opposed to public funding for child care?"

No. We are opposed to this particular funding mechanism and this particular structure. Targeted, measurable assistance is different from giving a commission broad discretion over \$12.5 million annually for 15 years.

"Does Measure P guarantee that child-care prices will rise?"

No—and we should not claim that. Our argument is that substantially increasing provider compensation can increase the underlying cost of care, while the measure contains no guarantee that tuition will fall or remain stable.

And Yes — child care costs will guarantee rise for most marin homeowner families because they pay the tax on top of their own childcare costs.

"But subsidies could offset that."

They could for some families. But then the question becomes: Are we making child care less expensive, or are we using taxpayers' money to make an increasingly expensive service affordable to selected families? Those are not the same thing.

"Isn't the tax only five cents?"

Five cents per square foot sounds small. The important figure is the total commitment: approximately \$12.5 million every year for 15 years, with possible inflation adjustments.

"Isn't 15 years the normal lifespan for tax measures?"

Some taxes have long lives, but that doesn't answer the policy question. For a new program whose spending priorities and results are not yet established, a shorter authorization would give taxpayers an opportunity to evaluate performance before making another long-term commitment.

THREE QUESTIONS TO PUT BACK TO THE SUPPORTERS

If the discussion becomes dominated by emotional appeals about the need for child care, bring it back to these:

1. WHERE IS THE GUARANTEE?

Where does Measure P guarantee that the average Marin family's child-care bill will go down?

2. WHAT IS THE TARGET?

What specific measurable result must Measure P achieve before we can say it worked?

3. WHY 15 YEARS?

Why should voters commit to 15 years before seeing whether the program actually reduces costs or expands capacity?

Summary

Measure P does not meet the Coalition of Sensible Taxpayers' criteria for a supportable tax. It's not demonstrably necessary, affordable, showing that all alternatives have been exhausted, equitable and fair, transparent

A \$12.5-million-a-year tax for 15 years deserves a clearly defined program, clearly defined beneficiaries and measurable results. Measure P provides none of those with sufficient specificity.

It may help some families. It may improve some providers' compensation. But it also may increase the underlying cost of child care, while requiring taxpayers—including people who will never use the service—to finance the system.

Marin should help families afford child care. But before asking taxpayers for \$187 million or more, we should know exactly what we're buying and how we will know whether it worked.

Do not endorse Measure P.