

RESOLUTION 2015/16-07

**BEFORE THE BOARD OF TRUSTEES OF THE
LARKSPUR-CORTE MADERA SCHOOL DISTRICT**

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE LARKSPUR-CORTE MADERA
SCHOOL DISTRICT OF THE COUNTY OF MARIN, STATE OF CALIFORNIA, CALLING
AN ELECTION FOR APPROVAL OF AN EDUCATION PARCEL TAX, ESTABLISHING
SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION
WITH OTHER ELECTIONS OCCURRING ON MAY 3, 2016**

RESOLVED by the Board of Trustees ("Board") of the Larkspur-Corte Madera School District ("District"), a school district of the County of Marin, State of California, that:

WHEREAS, Larkspur and Corte Madera elementary and middle schools provide rigorous and innovative education, ranking among the top 10% of school districts in the State; and

WHEREAS, the District is committed to continuing to provide a rigorous, well-rounded education for our students that includes high-quality math, science, reading and writing programs, art and music instruction and more; and

WHEREAS, for over 25 years our community has supported our schools with local funding, which is set to expire; and

WHEREAS, without local parcel tax funding, approximately \$3 million (17% of the District's annual revenue) would have to be cut from the District's budget; and

WHEREAS, this funding is currently used to retain highly qualified teachers, keep class sizes as small as possible and maintain library hours and staffing; and

WHEREAS, the District has proven itself to be a fiscally responsible steward of finances and bonds by maintaining its status as one of just 17 school districts to maintain a Standard and Poor's AAA credit rating out of over one thousand school districts in the State; and

WHEREAS, by law, 100% of parcel tax funding remains under the local control of the District to benefit Neil Cummins Elementary School, Hall Middle School and The Cove School and cannot be taken or redirected by the State or used for administrator salaries; and

WHEREAS, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of two thirds of the electorate, to levy qualified special taxes on property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

WHEREAS, in the judgment of this Board, following a public hearing and comment, it is advisable to request that the Marin County Superintendent of Schools call an all-mailed ballot election and submit to the voters of the District the question of whether the District shall levy a qualified special tax within the District, for the purpose of raising additional revenue for the District; and

WHEREAS, pursuant to the Education Code and Elections Code such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

NOW, THEREFORE, IT IS DETERMINED AND ORDERED as follows:

Section 1. Recitals. This Board hereby finds and determines that the foregoing recitals are true and correct.

Section 2. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to the Education Code to the Marin County Superintendent of Schools to call an all-mailed ballot election within the boundaries of the District on May 3, 2016.

Section 3. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, an all-mailed ballot election shall be held within the boundaries of the District on Tuesday, May 3, 2016, for the purpose of voting on a measure ("Measure") which will be presented to voters in substantially the form attached hereto as **Exhibit A**, containing the question of whether the District shall impose a qualified special tax for the educational purposes stated therein. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as **Exhibit B**. The authority for the specifications of this election order is contained in the Education Code, and the authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 4. Exemptions from Qualified Special Tax. An exemption from the tax will be made available to the following individuals:

- (a) Persons in the District who will attain 65 years of age prior to July 1 of the tax year, own a beneficial interest in the parcel, and use that parcel as his or her principal place of residence ("Senior Citizen Exemption"); or,
- (b) Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as a principal residence ("SSI Exemption"); or
- (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 ("SSDI Exemption").

Applications for all exemptions shall be made to the District in accordance with District policies and on or before July 1 of any tax year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the tax so long as such applicant continues to own and use the parcel as his or her principal residence. Approved exemptions in effect for a prior parcel tax measure will not require re-approval. The District shall annually provide to the Marin County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an exemption.

Section 5. Collection of the Tax. Beginning July 1, 2016, if adopted by voters, the qualified special tax shall be collected by the County Tax Collector, at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

If approved by two thirds of the voters casting ballots on this measure, this qualified special tax supersedes and replaces the qualified special tax authorized by voters as "Measure B" in November 2009 and the tax authorized by Measure B shall cease to be levied on July 1, 2016. If this qualified special tax is not so approved, the qualified special tax authorized by voters as "Measure B" in November 2009 shall continue in effect, in accordance with its terms.

With respect to all general property tax matters within its jurisdiction, the County Tax Collector shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax, including the exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

Section 6. Reporting and Oversight

- (a) *Specific Purpose.* The proceeds of the special tax shall be applied only to the specific purposes identified in the Full Ballot Text. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
- (b) *Annual Report.* No later than December 31 of each year while the special tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure.
- (c) *Community Committee.* In accordance with District policy, a committee including local community members shall be appointed or designated by the Board to ensure that the special tax proceeds are spent for their authorized purposes.

Section 7. Authority for Ordering Election. The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 8. Authority for Specifications. The authority for the specification of this election order is contained in the Education Code.

Section 9. Resolution to County Officials. The Secretary to the Board is hereby directed to cause certified copies of this Resolution and order to be delivered not later than February 3, 2016, to the County Superintendent, the Marin County Registrar of Voters ("Registrar"), and the Clerk of the Board of Supervisors of Marin County ("Board of Supervisors").

Section 10. Formal Notice. The County Superintendent is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as **Exhibit C** (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with the applicable law no later than February 3, 2016, or to otherwise cause the notice to be published as permitted by law. The Secretary to the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 11. Conduct of Election.

- (a) *Request to Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold the all-mailed ballot election on May 3, 2016, in accordance with law and these specifications. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.
- (b) *Voter Pamphlet.* The Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as **Exhibit B** in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the Registrar is hereby requested to print, immediately below the impartial analysis of the Measure, in no less than 10-point boldface type, a legend substantially as follows:

"The above statement is an impartial analysis of Measure ____. If you desire a copy of the Measure, please call the Marin County Elections Department at 415-473-6456 and a copy will be mailed at no cost to you."

- (c) *Consolidation.* The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections as may be held on the same day in the same territory or in territory that is in part the same.
- (d) *Canvass and Declaration of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.
- (e) *Cost of Election.* The District will reimburse the Registrar and the County for costs associated with the election as required by law.

Section 12. Appropriations Limit. The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for its authorized purposes.

Section 13. Ballot Arguments. The Board President and/or her designees are hereby authorized to prepare and file with the Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar, which shall be considered the official ballot arguments of the Board as sponsor of the Measure.

Section 14. Official Actions. The District Superintendent, Board President, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in **Exhibits A and B** hereto, and to this Resolution to comply with requirements of law and election officials or which are, in the judgment of the Superintendent and/or Board President, in the best interests of the District.

Section 15. Effective Date. This Resolution shall take effect from and after its adoption.

The foregoing resolution was introduced by Daniel Durkin, who moved its adoption, seconded by Sally Relova, and adopted on January 19, 2016 by the following vote:

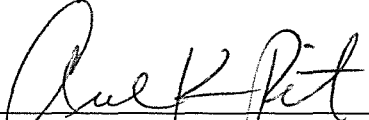
AYES: Daniel Durkin, Sally Relova, Sarah Mueller, Andrea Pierpont, Maya Tuve

NOES: None

ABSENT: None

WHEREUPON, the President declared the foregoing resolution adopted, and

SO ORDERED.



Board President (Andrea Pierpont)

EXHIBIT A

Summary of Measure

The Measure shall be summarized in the following form, and the County of Marin Elections Department is requested to cause this summary of the Measure to appear on the ballot:

To maintain quality education with approximately \$3 million in annual local funding that cannot be taken by the State, shall Larkspur-Corte Madera School District continue supporting:

- exceptional instructional programs, including math, science, reading and writing
- small class sizes
- highly qualified teachers

by renewing local school funding for eight years at the 2016-17 residential rate, adding \$185 for a total of \$679 per parcel, with annual inflation adjustments, senior exemptions and all funds benefiting Larkspur-Corte Madera School District elementary/middle school students?

EXHIBIT B

FULL BALLOT TEXT

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

Measure ____

[letter designation to be assigned by Marin County]

Larkspur-Corte Madera School District Protecting Quality Education Measure

To maintain quality education with approximately \$3 million in annual local funding that cannot be taken by the State, shall Larkspur-Corte Madera School District continue supporting:

- exceptional instructional programs, including math, science, reading and writing
- small class sizes
- highly qualified teachers

by renewing local school funding for eight years at the 2016-17 residential rate, adding \$185 for a total of \$679 per parcel, with annual inflation adjustments, senior exemptions and all funds benefiting Larkspur-Corte Madera School District elementary/middle school students?

A. Amount and Basis of Tax

This qualified special tax shall authorize the Larkspur-Corte Madera School District ("District") to levy a special tax of \$679 per Parcel of Taxable Real Property beginning July 1, 2016, and continuing for a period of eight (8) years. After the first year of this qualified special tax, the rate of the qualified special tax shall be increased each year by 5% of the previous year's levy.

This qualified special tax is estimated to raise \$3 million in annual local funding for District schools based on the amount of the tax for the 2016-17 tax year and the assumption that the tax will be levied on approximately 4,400 Parcels of Taxable Real Property throughout the District. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to a number of factors, including annual increases, and changes in the number of parcels exempt from the levy.

To the extent allowed by law, "Parcel of Taxable Real Property" shall be defined as:

- (a) Any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector.
- (b) All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the special tax in such year.

- (c) Multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the special tax.

If any portion of this definition is deemed contrary to law, the District's Board of Trustees ("Board") declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

This qualified special tax supersedes and replaces the qualified special tax authorized by voters as "Measure B" in November 2009 and the tax authorized by Measure B shall cease to be levied on July 1, 2016.

B. Exemptions

Under procedures adopted by the District, upon application or confirmation of a continuing exemption, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who is/are:

1. An individual who will attain 65 years of age prior to July 1 of the tax year, owns a beneficial interest in the parcel, and uses that parcel as his or her principal place of residence ("Senior Citizen Exemption"); or,
2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as a principal residence ("SSI Exemption"); or
3. 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 ("SSDI Exemption").

Applications for all exemptions shall be made to the District in accordance with District policies and on or before July 1 of any tax year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the tax so long as such applicant continues to own and use the parcel as his or her principal residence. Approved exemptions in effect for a prior parcel tax measure will not require re-approval. The District shall annually provide to the Marin County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an exemption.

C. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax,

including any exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary.

D. Appropriations Limit

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

E. Mandatory Accountability Protections

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above and shall not be used for administrator salaries. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
2. *Annual Reports.* No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Community Committee.* In accordance with District policy, a committee including local community members shall be appointed or designated by the Board to ensure that the special tax proceeds are spent for their authorized purposes.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

G. Severability

The Board hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board 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 of the Measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

EXHIBIT C

**FORMAL NOTICE OF SPECIAL TAX ELECTION
[For Use by County Superintendent]**

NOTICE IS HEREBY GIVEN to the qualified electors of the Larkspur-Corte Madera School District of Marin County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an election will be held on May 3, 2016, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

To maintain quality education with approximately \$3 million in annual local funding that cannot be taken by the State, shall Larkspur-Corte Madera School District continue supporting:

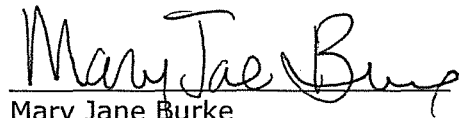
- exceptional instructional programs, including math, science, reading and writing
- small class sizes
- highly qualified teachers

by renewing local school funding for eight years at the 2016-17 residential rate, adding \$185 for a total of \$679 per parcel, with annual inflation adjustments, senior exemptions and all funds benefiting Larkspur-Corte Madera School District elementary/middle school students?

By execution of this formal Notice of Election the Marin County Superintendent of Schools orders consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

The Marin County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Governing Board of the Larkspur-Corte Madera School District adopted January 19, 2016, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, 2016. 27,
2016.



Mary Jane Burke
Marin County Superintendent of Schools
San Rafael, California