

**San Marino Unified School District**

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**SAN MARINO UNIFIED SCHOOL DISTRICT**

**RESOLUTION # 7 2014-15**

**RESOLUTION OF THE BOARD OF EDUCATION  
OF THE SAN MARINO UNIFIED SCHOOL DISTRICT  
CALLING AN ELECTION FOR VOTER  
APPROVAL OF AN EDUCATION PARCEL TAX**

WHEREAS, the San Marino Unified School District (“District”) is devoted to providing high quality public education; and,

WHEREAS, the District has implemented a number of changes to generate sufficient funds for its education programs, including initiation of local fundraising efforts; and,

WHEREAS, funding for the District from the State of California and other sources is inadequate to provide the level of support to the District’s educational programs that the residents of the District expect; and,

WHEREAS, Article XIII A, Section 4 and Article XIII C, Section 2 of the California Constitution and Sections 50075 *et seq.*, of the California Government Code permit a school district to propose the adoption of a special tax for specified purposes and to levy an education parcel tax following approval by at least two-thirds of the voters voting on the measure; and,

WHEREAS, the Board of Education of the District proposes to renew the levy of an education parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and,

WHEREAS, the current special parcel tax has been in place since 2009 and is currently at the level of \$865 per year assessed against each parcel (except for exemptions as noted under Sections 3 and 5), and is due to expire on June 30, 2015; and,

WHEREAS, the Board of Education of the District proposes to renew the levy of a special tax at the existing rate upon parcels of land within the District for the purposes set forth in this Resolution; and

WHEREAS, pursuant to Elections Code Sections 1500, 4000 and 4108, a school district may, by resolution of its Governing Board, conduct any election by all-mailed ballots in accordance with the laws governing all-mailed ballot elections; and

WHEREAS, in the judgment of this Governing Board (“Board”), following public hearings and comment, it is advisable to request that the Los Angeles County Registrar-Recorder (“County Registrar”) call an election by means of an all-mailed ballot election and submit to the voters of the District the question of whether the District shall levy a special tax within the District for the purpose of raising additional revenue for the District.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of the San Marino Unified School District as follows:

Section 1. This Board of Education (the “Board”) finds and determines that the foregoing recitals are true and correct.

Section 2. This Board hereby proposes to levy a special tax (“education parcel tax”) to mitigate the negative effects of California State funding reductions on the District, preserve the excellence of our schools and community, and to:

- a. Preserve core academic curriculum, including English, math, social studies, history, and science, including elementary and secondary teachers, elementary assistant principal, English teachers, math teachers, social studies, and science teachers;
- b. Preserve teaching positions, including elementary and secondary teachers;
- c. Preserve smaller class sizes, at all grade levels;
- d. Preserve visual and performing arts instruction, foreign language offerings, physical education and athletic programs, including art, music, band, drama, dance and speech teachers, foreign language teachers, and physical education teachers;
- e. Maintain advanced placement and honors courses;
- f. Maintain classroom computer systems, technology, and personnel;
- g. Maintain academic and college counseling positions.

Pursuant to Government Code Section 50075.1, the Board determines that the proceeds of the education parcel tax shall only be applied for the purposes stated above.

Section 3. The education parcel tax shall be assessed annually against each Parcel in the amount of \$865, adjusted annually by the lesser of the Los Angeles Statistical Area Consumer Price Index or three percent. The education parcel tax shall be assessed in each fiscal year for a total of six (6) full years beginning July 1, 2015.

As used herein, the term “Parcel” means any parcel of land which lies wholly or partially within the boundaries of the District, for which the Los Angeles County Assessor/Tax Collector issues a separate tax bill for *ad valorem* property taxes; provided, however, that any such parcels which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership, may, by annually submitting an application of the owners thereof by June 30 of any year to the District in accordance with rules and regulations adopted by this Board, be treated as a single parcel for purposes of the levy of this special tax.

Section 4. Subject to voter approval as set forth below, the education parcel tax shall be levied commencing with the 2015-2016 fiscal year of the District, and shall be collected with, and in the same manner and subject to the same interest and penalties as, general *ad valorem* taxes collected by the Los Angeles County Assessor/Tax Collector.

The special tax itself shall not be an *ad valorem* tax, but shall be based on the rates specified in this Resolution and related parcel tax measure. In accordance with the requirements of Government Code Section 50075.1, the District shall create a separate account into which the proceeds of the special tax shall be deposited.

Section 5. The levy and collection of the education parcel tax is not intended to decrease or offset any local, state or federal government revenues that would otherwise be available to the District at any time during which the education parcel tax may be levied. In the event that the levy and collection of the education parcel tax would have such an effect, the District shall reduce the education parcel tax to the extent that such action is necessary to restore the amount of the decrease or offset in other revenues that would otherwise occur. Additionally, any person who is 65 years of age or older and the owner of a Parcel used solely for owner-occupied, single-family residential purposes, may obtain an exemption from the levy of the education parcel tax by submitting annually an application of such person, prior to June 30 of each year, to the District in accordance with any rules and regulations adopted by this Board.

Section 6. This Board shall provide in each year, pursuant to Government Code Section 7902.1, for any increase in the District's appropriation limit as shall be necessary to ensure that proceeds of the educational parcel tax may be spent for the authorized purposes.

Section 7. This Board hereby requests that the Los Angeles County Registrar of Voters submit, in accordance with Elections Code Sections 1500, 4000(c)(8) and 4108, by mail ballot, the following measure to the voters of the District and to print this entire Full Ballot Text in the ballot pamphlet to be published and mailed for the special election scheduled for Tuesday, March 10, 2015:

\*Full Ballot Text Begins Here\*

### **PRESERVE SAN MARINO SCHOOLS**

To preserve the excellence of the schools and community, teachers, core academic curriculum, advanced placement and honors classes, arts and athletic programs, and minimize increases in class sizes, the San Marino Unified School District proposes to levy an education parcel tax beginning July 1, 2015, at the rate of \$865 per year, as adjusted, on each parcel located within the San Marino Unified School District that will offer an exemption to senior citizens, to:

1. Preserve core academic curriculum, including English, math, social studies, history, and science, including elementary and secondary teachers, elementary assistant principal, English teachers, math teachers, social studies, and science teachers;
2. Preserve teaching positions, including elementary and secondary teachers;
3. Preserve smaller class sizes, at all grade levels;

4. Preserve visual and performing arts instruction, foreign language offerings, physical education and athletic programs, including art, music, band, drama, dance and speech teachers, foreign language teachers, and physical education teachers;
5. Maintain advanced placement and honors courses;
6. Maintain classroom computer systems, technology, and personnel;
7. Maintain academic and college counseling positions, including school counselors.

#### AMOUNT OF EDUCATION PARCEL TAX; PERIOD OF ASSESSMENT

The education parcel tax shall be assessed annually against each parcel in the District in the amount of \$865, adjusted annually by the lesser of the Los Angeles Statistical Area Consumer Price Index or three percent for a period of six (6) years beginning July 1, 2015.

#### DEFINITION OF "PARCEL"

For purposes of this special tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the San Marino Unified School District, that receives a separate tax bill for ad valorem property taxes from the Los Angeles County Assessor/Tax Collector. Any property that is otherwise exempt from or upon which are levied no ad valorem property taxes in any year shall also be exempt from the education parcel tax in such year.

#### EXEMPTION FOR CONTIGUOUS PARCELS

For purposes of this special tax, any such Parcels which are (i) contiguous, (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting an application of the owners thereof each year to the San Marino Unified School District in accordance with rules and regulations adopted by the Board of Education ("Board"), be treated as a single Parcel for purposes of the levy of the education parcel tax.

#### EXEMPTION FOR SENIORS

Pursuant to California Government Code Section 50079(b), any owner of a Parcel used solely for owner-occupied, single-family residential purposes and who is 65 years of age or older may obtain an exemption from the education parcel tax by annually submitting an application to the San Marino Unified School District in accordance with rules and regulations adopted by the Board.

With respect to all general property tax matters within its jurisdiction, the Los Angeles County Assessor/Tax Collector, or other appropriate County tax officials 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 education parcel tax, including the senior citizen exemption and the classification of property for purposes of calculating the tax, the decisions of the San Marino Unified School District shall be final and binding.

#### REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the education parcel tax is not intended to decrease or offset any local, state or federal government revenues that would otherwise be available to the San Marino Unified School District at any time during which the education parcel tax may be levied. In the event that the levy and collection would have such an effect, the San Marino Unified School District shall reduce the education parcel tax to the extent that such action is necessary to restore the amount of the decrease or offset in other revenues that would otherwise occur.

#### ACCOUNTABILITY MEASURES

In accordance with the requirements of Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the education parcel tax levied in accordance with this measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education parcel tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and (d) an annual written report shall be made to the Board showing (i) the amount of funds collected and expended from the proceeds of the education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above.

\*Full Ballot Text Ends Here\*

Section 8. The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as follows:

<p>PRESERVE SAN MARINO SCHOOLS - To continue a tradition of community support for the San Marino Unified School District's students and educational programs and avoid a \$4 million budget shortfall, support outstanding classroom teachers and a solid academic curriculum, maintain advanced placement and honors classes, arts and athletic programs, technology, and preserve smaller class sizes, shall the District continue to levy a \$865 annual education parcel tax, as adjusted, for six (6) years that will offer an exemption to senior citizens?</p>
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The measure set forth in Section 7 shall be submitted to the voters of the District at an election to be held on March 10, 2015. The Board requests that the measure be designated as "Measure E." If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2015.

Section 9. This Resolution shall stand as the order to the Los Angeles County Registrar-Recorder to call an election within the boundaries of the District on March 10, 2015. This Board requests that the District election be conducted as an all mailed ballot as permitted by Elections Code Sections 1500, 4000, and 4108, and consolidated with any other elections that may be conducted within the boundaries of the District on that date. The Board hereby requests that the Los Angeles County Registrar-Recorder, or other appropriate election official of the County (“County Registrar”), take all actions which are necessary or appropriate in connection with the election, including, but not limited to, printing and mailing sample ballots, arguments and applications for absentee ballots, canvassing election returns and certifying the results of the election to the Board. The Board hereby agrees to reimburse Los Angeles County in full for any services performed by the County for the District upon presentation of an invoice to the District.

Section 10. The Secretary of the Board is hereby authorized and directed to deliver a copy of this Resolution to the Los Angeles County Superintendent of Schools not later than December 1, 2014, and the Los Angeles County Registrar and the Clerk of the Board of Supervisors of Los Angeles County, not later than December 3, 2014, and to give notice of the election by publishing a copy of this Resolution in a local newspaper of general circulation within the District once, not later than 15 days before the date of the election. The Secretary of the Board is hereby further authorized and directed to post a copy of this Resolution on or near the doors of the District’s Office, in three public places within the District, and on the District’s web site, for at least two weeks before the date of the election. The Los Angeles County Superintendent of Schools is requested to cause the Formal Notice attached as Exhibit A to be posted at every school in the District and at three public places in the District, in accordance with Section 5362 of the Education Code, no later than December 3, 2014, or to otherwise cause the notice to be published as permitted by law. The Secretary of this Board, on behalf of the Los Angeles County Superintendent of Schools, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 11. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution which can be given effect without the severed portion.

Section 12. The Governing Board shall timely designate a party to timely prepare and file with the Los Angeles County Registrar-Recorder a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by the Los Angeles Registrar-Recorder and in accordance with all laws applicable to such process.

Section 13. Subject to two-thirds approval of the voters, the education parcel tax shall be collected by the Los Angeles County Assessor/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. The tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible.

Section 14. The Board shall provide in each year, pursuant to Government Code Section 7902.1, for any increase in the District's appropriations limit as shall be necessary to ensure that proceeds of the special tax may be spent for the authorized purposes.

Section 15. The Board shall, pursuant to Government Code Section 50075.3, file an annual report as provided herein accounting for the education parcel tax revenues collected and the manner in which they have been spent.

Section 16. The District's Superintendent, or designee, is hereby authorized and directed to make any changes to the text of the measure, or to the abbreviated form of the measure, and to take such other actions and execute such other documents as may be convenient or necessary to carry out the purposes of this Resolution and/or to comply with the requirements of elections officials and applicable laws.

The foregoing Resolution was adopted by the Board of Education of the San Marino Unified School District at a regularly scheduled meeting held on November 12, 2014, by the following vote:

This motion made by Nam Jack and seconded by Lisa Link

5 Ayes

0 Noes

Chris Norgaard  
Chris Norgaard  
President of the Board of Education


  
Dr. Alex Cherniss Superintendent  
and Secretary of the Board of Education

EXHIBIT A

FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the San Marino Unified School District of Los Angeles County, California, that in accordance with the provisions of the Education Code, the Elections Code, and the Government Code of the State of California, an election will be held on March 10, 2015, by all-mailed ballot, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

PRESERVE SAN MARINO SCHOOLS - To continue a tradition of community support for the San Marino Unified School District's students and educational programs and avoid a \$4 million budget shortfall, support outstanding classroom teachers and a solid academic curriculum, maintain advanced placement and honors classes, arts and athletic programs, technology, and preserve smaller class sizes, shall the District continue to levy a \$865 annual education parcel tax, as adjusted, for six (6) years that will offer an exemption to senior citizens?

The Los Angeles County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Education of the San Marino Unified School District, adopted on November 12, 2014.

IN WITNESS WHEREOF, I have hereunto set my hand this day, \_\_\_\_\_.

\_\_\_\_\_