

**SAN MARINO UNIFIED SCHOOL DISTRICT**

**RESOLUTION # 8 2008-09**

**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 (the "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, property values within the District are related to the quality of education available in the District's public schools; and,

WHEREAS, future funding for the District from the State of California and other sources is projected to be 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 levy an education parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and,

WHEREAS, Sections 1500, 4000, and 4108 of the California Elections Code authorize the District to call a mail ballot election on May 5, 2009; and,

WHEREAS, the District conducted a duly noticed public hearing in connection with the proposed election regarding an education parcel tax prior to the adoption of this Resolution;

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. Replace revenue lost to our schools by substantial cuts in state funding;
- b. Preserve core academic curriculum, including English, math, social studies, history, and science;
- c. Preserve teaching positions;
- d. Minimize increases in class sizes;
- e. Preserve visual and performing arts instruction, foreign language offerings, physical education and athletic programs;
- f. Maintain advanced placement and honors courses;
- g. Maintain classroom computer systems and technology; and,
- h. 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 \$795, adjusted annually by the lesser of the Los Angeles Statistical Area Consumer Price Index or three percent. The educational parcel tax shall be assessed in each fiscal year for a total of six (6) full years.

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 2009-2010 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. 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 Section 7902.1 of the Government Code) 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, May 5, 2009:

### **PRESERVE SAN MARINO SCHOOLS**

To mitigate the negative effects of California state funding reductions, 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, 2009, at the rate of \$795 per year, as adjusted, on each parcel located within the San Marino Unified School District, with an exemption available for senior citizens, to:

1. Replace revenue lost to our schools by substantial cuts in state funding;
2. Preserve core academic curriculum, including English, math, social studies, history, and science;
3. Preserve teaching positions;
4. Minimize increases in class sizes;
5. Preserve visual and performing arts instruction, foreign language offerings, physical education and athletic programs;
6. Maintain advanced placement and honors courses;
7. Maintain classroom computer systems and technology; and,
8. Maintain academic and college counseling positions

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

The education parcel tax shall be assessed annually against each Parcel in the amount of \$795, adjusted annually by the lesser of the Los Angeles Statistical Area Consumer Price Index or three percent for a total of six (6) full years.

#### **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. All 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.

\*End of Full Ballot Text of Measure\*

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

“PRESERVE SAN MARINO SCHOOLS - To mitigate the cuts in the San Marino Unified School District’s educational program that will result from a potential \$5 million budget shortfall caused by state budget cuts, to preserve teachers, core academic curriculum, advanced placement and honors classes, arts and athletic programs, and minimize increases in class sizes, shall the San Marino Unified School District levy a \$795 annual education parcel tax, as adjusted, for six (6) years, that will exempt seniors?”

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, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 9. The measure set forth in Section 7 shall be submitted to the voters of the District at an election to be held on May 5, 2009. 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, 2009.

Section 10. This Resolution shall stand as the order to the Los Angeles County Registrar of Voters to call an election within the boundaries of the District on May 5, 2009. This Board requests that the District election be conducted as a mail ballot as permitted by Elections Code Sections 1500, 4000(c)(8), and 4108.

Section 11. The Board hereby requests that the Los Angeles County Registrar of Voters, 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 12. 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 February 4, 2009, and the County Registrar and the Clerk of the Board of Supervisors of Los Angeles County, not later than February 6, 2009. 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 February 4, 2009, 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 13. 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 14. The members of the Board are hereby authorized, but not directed, to prepare and file with the County Registrar, a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by the County Registrar.

Section 15. 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 16. The Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) 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 17. 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.

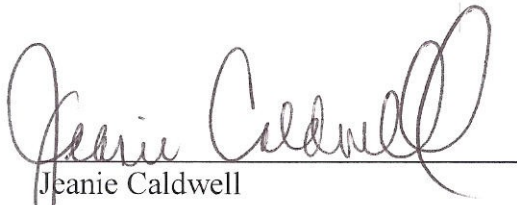
Section 18. The officers of the District are, and each of them acting alone is, hereby directed to take such other actions and to execute such other documents as are necessary to carry out the purposes of this Resolution.

The foregoing Resolution was adopted by the Board of Education of the San Marino Unified School District at a special meeting held on February 3, 2009 by the following vote:

This motion made by Chris Norgaard and seconded by Karen Preston

5 Ayes

0 Noes

  
\_\_\_\_\_  
Jeanie Caldwell  
President of the Board of Education


  
\_\_\_\_\_  
Gary W. Woods, Superintendent  
and Secretary of the Board of Education

EXHIBIT A

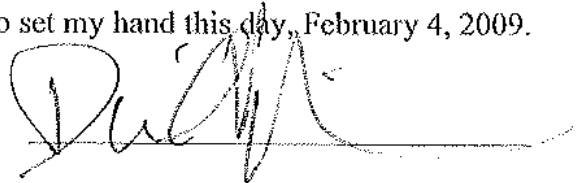
FORMAL NOTICE OF PARCEL TAX ELECTION

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 May 5, 2009, by mail 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 mitigate the cuts in the San Marino Unified School District’s educational program that will result from a potential \$5 million budget shortfall caused by state budget cuts, to preserve teachers, core academic curriculum, advanced placement and honors classes, arts and athletic programs, and minimize increases in class sizes, shall the San Marino Unified School District authorize a \$795 annual education parcel tax, as adjusted, for six (6) years, that will exempt seniors?”

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 February 3, 2009.

IN WITNESS WHEREOF, I have hereunto set my hand this day, February 4, 2009.

A handwritten signature in black ink, appearing to be "D. ...", is written over a horizontal line. The signature is stylized and cursive.