

**SAN MARINO UNIFIED SCHOOL DISTRICT**

**RESOLUTION # 11 2020-21**

**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 mission and purpose of the San Marino Unified School District (the “District”) is to provide high quality public education to its students and the community; and,

WHEREAS, the District has implemented a number of changes to generate sufficient funds for its education programs, including expansion 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 Governing Board of the District (the “Board of Education” or “Board”) proposes to renew the levy of the special tax known as “Measure E” at the existing rate upon parcels of land within the District for the purposes set forth in this Resolution; and,

WHEREAS, the current special parcel tax known as “Measure E” has been in place since 2009 and is currently at the level of \$968 per year assessed against each parcel (except for exemptions as noted under Sections 3 and 5), and is due to expire on June 30, 2021; and,

WHEREAS, pursuant to Government Code Sections 50075, 50077 and 50079, Elections Code Sections 4007, and Education Code section 5322, a school district may, by resolution of its governing Board order an election to be held within the boundaries of the District on an established election date; and

WHEREAS, March 2, 2021, is an established election date pursuant to the provisions of the Elections Code; and

WHEREAS, in the judgment of this Board, following public hearings and comment, it is advisable to request that the Los Angeles County Registrar-Recorder (“County Registrar”) call an 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 by renewal of the special tax known as “Measure E.”

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

Section 1. This Board finds and determines that the foregoing recitals are true and correct and that this Resolution shall constitute an order of election pursuant to California Education Code Section 5320 et seq. The authority for ordering the election is contained in California Government Code Section 50075 et seq and Section 4 of Article XIIA of the California Constitution.

Section 2. This Board hereby proposes to continue to levy a special tax (an “education parcel tax”) as described above to mitigate the negative effects of below-average California state funding for the District, to preserve the excellence of our schools and community, and to:

- (a) Preserve highly qualified teaching and counseling positions;
- (b) Preserve advanced programs in math, science, engineering, speech and debate and robotics;
- (c) Maintain advanced placement and honors courses;
- (d) Preserve core academic curriculum, including English, math, social studies, history, and science;
- (e) Minimize increases in class sizes;
- (f) Preserve visual and performing arts instruction, world language offerings, physical education and athletic programs; and
- (g) Maintain classroom technology support.

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 described above shall be assessed annually against each Parcel in the amount of \$968 (the “Base Annual Tax”). To account in part for the impact of inflation on the cost of delivering the classroom programs and student services supported by said education parcel tax, the Base Annual Tax (\$968) shall be adjusted annually by the lesser of the increase in the Los Angeles Statistical Area Consumer Price Index or three percent. In the event this index is no longer published, the Board shall adopt a comparable index of general price levels as it shall reasonably determine. The education parcel tax (“education parcel tax”) shall be assessed in each fiscal year until such time as ended by voters.

The Board, in its discretion, may levy a reduced adjusted amount for inflation in any year in which it deems such reduced adjusted amount sufficient and appropriate to meet the purposes stated above, or believes such reduced adjusted amount is appropriate in response to State budget changes.

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 has assigned an

assessor's parcel number; provided, however, that in the event any such parcels are (i) contiguous, (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership, such parcels may, by submission of an application by the owners thereof to the Board in accordance with rules and regulations adopted by the Board (the "Rules and Regulations"), 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 2021-22 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 Treasurer and 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 an application of such owner(s) to the Board in accordance with the Rules and Regulations adopted by this Board.

Section 6. The 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 education parcel tax may be spent for the authorized purposes.

Section 7. This Board hereby determines to include within the ballot pamphlet the "Full Ballot Text" in substantially the form attached hereto as Exhibit B, which is hereby approved and adopted by the Board. The County Registrar is hereby requested to include the Full Ballot Text in the ballot pamphlet to be published and mailed for the election scheduled for Tuesday, March 2, 2021.

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

“PRESERVE SAN MARINO SCHOOLS - To continue San Marino’s tradition of community support for local schools, to retain outstanding classroom teachers and continue advanced programs in math, science, engineering, technology, provide honors and advanced placement classes, and to minimize class size increases, shall San Marino Unified School District continue to levy a \$968 education parcel tax, with exemptions for seniors, raising approximately \$4 million annually, to be assessed in each fiscal year with annual inflation adjustments until ended by voters?”

Section 8. The measure set forth in Section 7 shall be submitted to the voters of the District at an election to be held on March 2, 2021. The Board requests that the measure be designated as “Measure E.” If approved by at least two-thirds of those voting on the measure, the measure shall take effect on July 1, 2021. 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 9. This Resolution shall stand as the order to the County Registrar to call an election within the boundaries of the District on March 2, 2021. Pursuant to Section 4 of Article XIII A of the California Constitution, California Government Code Section 50077 and California Elections Code Section 4007(b), a special election shall be held within the boundaries of the District for the purpose of voting on a measure (the “Measure”) which will be presented to voters substantially in the form attached hereto as Exhibits A and B, containing the question of whether the District shall impose a special tax for the educational purposes stated therein, except that the election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate. If the District election is consolidated with an election to be held within the boundaries of the District, the Board hereby requests that the County Registrar, or other appropriate election official of the County perform all actions necessary in connection with the preparation for and the conduct of the election.

Section 10. Pursuant to Section 5303 of the California Education Code, the Board hereby requests that the County Registrar take all actions that are necessary or appropriate to hold the election in accordance with law and these specifications, 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 requests that the County Registrar deliver a copy of all published notices to the Secretary of this Board pursuant to Section 12113 of the California Elections Code. 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 11. The Secretary of the Board is hereby authorized and directed to immediately deliver a copy of this Resolution to the Los Angeles County Superintendent of Schools (the “County Superintendent”), to the County Registrar, as the officer conducting the election, and to the Los Angeles County Clerk of the Board of Supervisors (the “County Board”). The County Superintendent is hereby requested to prepare and execute a formal Notice of Parcel Tax Election

and Consolidation (“Notice”) and to call the election by causing the Notice to be posted in accordance with Section 5362 of the California Education Code no later than 90 days prior to the date of the election (December 2, 2020), or otherwise cause the Notice to be published as permitted by law. 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 website, for at least two weeks before the date of the election and on the District’s website. The Secretary of the Board, the County or the County Board shall also provide or cause to be provided notice to non-resident property owners (including details to allow each owner to calculate the applicable amount of the parcel tax, the method and frequency of collection, the duration of the tax and the election date) in accordance with California Government Code Section 54930. The Board requests that the County Superintendent deliver a copy of all published notices to the Secretary of this Board.

Section 12. 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 13. The President of the Board and/or his or her designees shall prepare and file with the County Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the County Registrar and in accordance with all laws applicable to such process, which shall be considered the official ballot arguments of the Board as a sponsor of the measure.

Section 14. The members of the Board, the Superintendent and officers of the District are hereby requested and directed, individually and collectively, to 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 California Government Code Section 50075.3 as provided in Section 15.

Such accountability measures shall be set forth on the ballot in the form of Exhibit B attached hereto and incorporated herein by reference.

Section 15. The Board shall, pursuant to California 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. The annual report shall contain both of the following: (a) the amount of funds collected and expended, and (b) the status of any project required or authorized to be funded by the special tax.

Section 16. 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 17. The District's Superintendent, President of the Board, or their designees, are hereby authorized and directed to take such other actions, execute any other document and to perform all acts necessary to place the measure on the ballot, including making any changes to the text of the measure described in this Resolution, or to the abbreviated form of the measure, or to the text of this Resolution, 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 requirements of law.

[Remainder of page intentionally left blank.]

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 10, 2020 by the following vote:

This motion made by Mr. Norgaard and seconded by Mr. Barberie

Ayes 5

Noes 0

Abstentions \_\_\_\_\_

Absent \_\_\_\_\_

C. Joseph Chang  
C. Joseph Chang  
President of the Board of Education

Jeffrey Wilson  
Dr. Jeffrey Wilson, Superintendent  
and Secretary of the Board of Education

STATE OF CALIFORNIA       )  
  )  
COUNTY OF LOS ANGELES   )  
  )

I, Dr. Jeffrey Wilson, do hereby certify that the foregoing is a true and correct copy of Resolution No. 11 2020-21, which was duly adopted by the Board of Education of the San Marino Unified School District at a meeting thereof held on 11-10, 2020, and that it was duly adopted by the following vote:

Ayes                               5  
\_\_\_\_\_  
Noes                               \_\_\_\_\_  
Abstentions                     \_\_\_\_\_  
Absent                            \_\_\_\_\_

By   
Secretary of the Board of Education



**EXHIBIT A**

**ABBREVIATED TEXT OF MEASURE**

“PRESERVE SAN MARINO SCHOOLS - To continue San Marino’s tradition of community support for local schools, to retain outstanding classroom teachers and continue advanced programs in math, science, engineering, technology, provide honors and advanced placement classes, and to minimize class size increases, shall San Marino Unified School District continue to levy a \$968 education parcel tax, with exemptions for seniors, raising approximately \$4 million annually, to be assessed in each fiscal year with annual inflation adjustments until ended by voters?”

## EXHIBIT B

### FULL BALLOT TEXT

The full text of the ballot measure shall read as follows:

“PRESERVE SAN MARINO SCHOOLS - To continue San Marino’s tradition of community support for local schools, to retain outstanding classroom teachers and continue advanced programs in math, science, engineering, technology, provide honors and advanced placement classes, and to minimize class size increases, shall San Marino Unified School District continue to levy a \$968 education parcel tax, with exemptions for seniors, raising approximately \$4 million annually, to be assessed in each fiscal year with annual inflation adjustments until ended by voters?”

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#### ***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, 2021, at the rate of \$968 per year, as adjusted, on each parcel located within the San Marino Unified School District, with an exemption available for senior citizens, to:*

1. Preserve highly qualified teaching and counseling positions;
2. Preserve advanced programs in math, science, engineering, speech and debate and robotics;
3. Maintain advanced placement and honors courses;
4. Preserve core academic curriculum, including English, math, social studies, history, and science;
5. Minimize increases in class sizes;
6. Preserve visual and performing arts instruction, world language offerings, physical education and athletic programs; and
7. Maintain classroom technology support.

#### ***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 \$968 commencing in the 2021-22 District fiscal year and continuing annually thereafter, adjusted annually by the lesser of the Los Angeles Statistical Area Consumer Price Index or three percent shall be assessed in each fiscal year until such time as ended by voters.*

*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 submission of an application by 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.*

**EXHIBIT C**

**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 2, 2021, 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 continue San Marino’s tradition of community support for local schools, to retain outstanding classroom teachers and continue advanced programs in math, science, engineering, technology, provide honors and advanced placement classes, and to minimize class size increases, shall San Marino Unified School District continue to levy a \$968 education parcel tax, with exemptions for seniors, raising approximately \$4 million annually, to be assessed in each fiscal year with annual inflation adjustments until ended by voters?”

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 10, 2020, in accordance with the provisions of California Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, \_\_\_\_\_, 2020.

/s/ \_\_\_\_\_  
County Superintendent of Schools  
Los Angeles County, California