

SAN MARINO UNIFIED SCHOOL DISTRICT

Resolution # 10-2018-19

RESOLUTION OF THE BOARD OF EDUCATION OF THE SAN MARINO UNIFIED SCHOOL DISTRICT CALLING AN ELECTION FOR VOTER APPROVAL TO RENEW AN EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER

WHEREAS, the San Marino Unified School District (the "District") is devoted to providing high quality education in order to enhance the quality of life for residents of the community; and,

WHEREAS, the District implemented a number of changes to generate sufficient funds for its education programs, including initiation of local fund-raising efforts; 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 education programs which the citizens of the District expect; and,

WHEREAS, the current special parcel tax has been in place since 1991 and was renewed in 1995, 1999, 2003, 2007, and 2013 and is currently at the level of \$366 per year assessed against each parcel (except for exemptions as noted under Sections 3 and 5 herein), and is due to expire on June 30, 2019; and,

WHEREAS, the Board of Education of the District (the "Board") 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, Article XIII A, Section 4 of the California Constitution and Sections 50075 *et seq.* and 53722 of the California Government Code (the "Government Code") authorize and permit a school district to propose the adoption of a special tax for specified purposes and to levy the special tax following approval by at least two-thirds of the voters voting upon the proposition; 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 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 providing revenue to the District; and,

WHEREAS, pursuant to Elections Code Section 4108, a school district may, by resolution of its Board, conduct any election by all-mailed ballots in accordance with the laws governing all-mailed ballot elections.

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 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 XIII A of the California Constitution.

Section 2. The Board hereby proposes to continue to levy an education parcel tax for such specific purposes as:

- (a) support the maintenance of existing educational programs at current levels;
- (b) retain and attract the best qualified teachers and counselors;
- (c) maintain reduced class sizes;
- (d) support academic programs in science and math;
- (e) maintain district-wide school librarians;
- (f) prevent the elimination of teachers specializing in the area of math and science;
- (g) maintain adequate technology systems for all students by retaining technology service technicians.

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

Section 3. The special tax shall be a parcel tax of \$366 per year (the "Base Annual Tax"). The special tax shall be levied in each fiscal year, commencing 2019-20, for six (6) full years. To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the education parcel tax, the Base Annual Tax (\$366) shall be adjusted annually by the lesser of the Los Angeles Metropolitan Statistical Area Consumer Price Index or three percent, commencing as of the 2020-21 tax year. 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 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 Assessor of the County of Los Angeles 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, they may, by submitting an application of 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 special tax shall be levied commencing with the 2019-20 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 collect 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 special parcel tax is not intended to decrease or offset any increase in local, state or federal government funding sources that would otherwise be available to the District at any time during which the special tax may be levied. In the event that the levy and collection does have such an effect, the District shall reduce the special tax levy to the extent of any such decrease or offset. In addition, any owners of a Parcel used solely for owner-occupied, single-family residential purposes who are: (a) 65 years of age or older, (b) receiving Supplemental Security Income ("SSI") for disability, regardless of age or (c) receiving Social Security Disability Insurance Benefits ("SSDI") 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, may obtain an exemption from the levy of the special tax, by submitting an application of such owner(s) to the Board in accordance with the Rules and Regulations adopted by the 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. The 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 directed to include the Full Ballot Text in the ballot pamphlet.

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

"In order to continue funding quality educational programs and classroom instruction, limit certain class size increases and teaching position reductions, attract and retain high quality teachers and employees, and support educational programs that enhance student achievement, shall San Marino Unified School District extend its expiring school parcel tax for six years at \$366 per parcel, collecting approximately \$1.6 million annually with exemptions for seniors, adjustment for inflation and all money staying in our community to benefit our local schools?"

Section 8. The measure set forth in Section 7, Exhibit A and Exhibit B shall be submitted to the voters of the District via an all-mailed ballot at an election to be held on Tuesday, February 26, 2019. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2019. 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 all-mailed ballot election within the boundaries of the District on Tuesday, February 26, 2019. Pursuant to Section 4 of Article XIII A of the California Constitution and Government Code Section 50077, an all-mailed ballot special election shall be held within the boundaries of the District for the purpose of voting on a measure ("Measure") which will be presented to voters in substantially 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 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 elections 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 the County of Los Angeles in full for any services performed by the County Registrar for the District upon presentation of an appropriate 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 Education Code no later than November 28, 2018, 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 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 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 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:

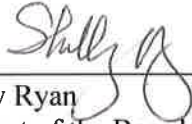
- (a) a statement indicating the specific purposes of the special tax,
- (b) a requirement that the proceeds be applied only to the specific purposes identified,
- (c) the creation of an account into which the proceeds shall be deposited, and
- (d) an annual report pursuant to Government Code Section 50075.3 as provided in Section 15.

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

Section 15. The Board shall, pursuant to Government Code Section 50075.3, file an annual report as provided herein accounting for the 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. The District Superintendent, President of the Board, or their designees, are hereby authorized and directed to 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, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

The foregoing Resolution was adopted by the Board of Education of the San Marino Unified School District on 10/23, 2018.



Shelley Ryan
President of the Board of Education
San Marino Unified School District



Loren Kleinrock
Interim Superintendent and Secretary
of the Board of Education
San Marino Unified School District

This motion made of Mr. Chris Norqvist and seconded by Mrs. Lisa Link

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1

Ayes
Noes
Abstentions
Absent

STATE OF CALIFORNIA)
)
COUNTY OF LOS ANGELES)
)

I, Loren Kleinrock, do hereby certify that the foregoing is a true and correct copy of Resolution No. 10-2018-19, which was duly adopted by the Board of Education of the San Marino Unified School District at a meeting thereof held on 10/23, 2018, and that it was duly adopted by the following vote:

AYES: 4

NOES: _____

ABSTENTIONS: _____

ABSENT: 1

By  _____
Secretary of the Board of Education

EXHIBIT A

ABBREVIATED TEXT OF MEASURE

“In order to continue funding quality educational programs and classroom instruction, limit certain class size increases and teaching position reductions, attract and retain high quality teachers and employees, and support educational programs that enhance student achievement, shall San Marino Unified School District extend its expiring school parcel tax for six years at \$366 per parcel, collecting approximately \$1.6 million annually with exemptions for seniors, adjustment for inflation and all money staying in our community to benefit our local schools?”

EXHIBIT B

FULL BALLOT TEXT

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

“In order to continue funding quality educational programs and classroom instruction, limit certain class size increases and teaching position reductions, attract and retain high quality teachers and employees, and support educational programs that enhance student achievement, shall San Marino Unified School District extend its expiring school parcel tax for six years at \$366 per parcel, collecting approximately \$1.6 million annually with exemptions for seniors, adjustment for inflation and all money staying in our community to benefit our local schools?”

RENEWAL OF A SPECIAL TAX: SAN MARINO UNIFIED SCHOOL DISTRICT

To protect high-performing San Marino schools, the San Marino Unified School District Board of Education (the “Board”) has proposed that our community vote to maintain a stable funding source that cannot be taken away by the State, by renewing the expiring parcel tax. Stable, local funding will protect quality educational programs in our schools.

The San Marino Unified School District (the “District”) is devoted to providing high quality education in order to enhance the quality of life for residents of the community. The District has implemented a number of changes to generate sufficient funds for its education programs, including initiation of local fund-raising efforts; however, 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 education programs which the citizens of the District expect.

The current special parcel tax has been in place since 1991 and was renewed by District voters in 1995, 1999, 2003, 2007, and 2013 and is currently at the level of \$366 per year assessed against each parcel (except for certain exemptions as described herein), and is due to expire on June 30, 2019.

To continue to maintain and enhance the quality of the public education system within the San Marino Unified School District, shall the San Marino Unified School District be authorized to continue to levy a special tax in order to provide for any or all of the following:

1. support the maintenance of existing educational programs at current levels;
2. retain and attract the best qualified teachers and counselors;
3. maintain reduced class sizes;
4. support academic programs in science and math;
5. maintain district-wide school librarians;
6. prevent the elimination of teachers specializing in the area of math and science;
7. maintain adequate technology systems for all students by retaining technology service technicians.

AMOUNT OF EDUCATION TAX; PERIOD OF ASSESSMENT

The special tax shall be a parcel tax of \$366 per year (the "Base Annual Tax"). The special tax shall be levied in each fiscal year, commencing 2019-20, for six (6) full years. To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the education parcel tax, the Base Annual Tax (\$366) shall be adjusted annually by the lesser of the Los Angeles Metropolitan Statistical Area Consumer Price Index or three percent, commencing as of the 2020-21 tax year. In the event this index is no longer published, the Board of Education of the San Marino Unified School District (the "Board") shall adopt a comparable index of general price levels as it shall reasonably determine.

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.

The proceeds of the education tax shall be deposited into a separate account created by the District.

EXEMPTION FOR CONTIGUOUS PARCELS

For purposes of this special tax, any such "Parcels" that 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 to the Board in accordance with rules and regulations adopted by the Board, be treated as a single "parcel" for purposes of the levy of this special tax.

EXEMPTION OF SENIORS

Pursuant to California Government Code Section 50079 (b), an exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies parcel as a principal residence, upon application for exemption

("Senior Citizen Exemption"). New applications for such exemptions must be made and delivered to the District during the period from May 15 through June 30 (or the next regular business day thereafter) of each year the parcel tax is levied in accordance with the process established by the District as described herein. The District shall annually provide to the County Treasurer-Tax Collector, the County Assessor, or other appropriate County tax official a list of parcels upon which the special tax will be levied; such list will exclude those parcels that the District has approved for a Senior Citizen Exemption. Persons that have previously filed and obtained an exemption under the parcel tax measure will not be required to file a new application for exemption for this special tax.

EXEMPTION FOR SOCIAL SECURITY INCOME RECIPIENTS

An exemption from payment of the special tax may be granted on any single family parcel owned by one or more persons receiving Supplemental Security Income ("SSI") for disability, regardless of age, who occupies the parcel as a principal residence, upon application for exemption ("SSI Recipient Exemption"). New applications for such exemptions must be made and delivered to the District during the period from May 15 through June 30 (or the next regular business day thereafter) of each year the parcel tax is levied in accordance with the process established by the District. The District shall annually provide to the County Treasurer-Tax Collector, the County Assessor, or other appropriate County tax official a list of parcels upon which the special tax will be levied; such list will exclude those parcels that the District has approved for an SSI Recipient Exemption. Persons that have previously filed and obtained an exemption under the parcel tax measure will not be required to file a new application for exemption for this special tax.

SOCIAL SECURITY DISABILITY INSURANCE BENEFIT RECIPIENT EXEMPTION.

An exemption from payment of the special tax may be granted on any single family parcel owned by one or more persons receiving Social Security Disability Insurance Benefits ("SSDI") 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 Recipient Exemption"). New applications for such exemptions must be made and delivered to the District during the period from May 15 through June 30 (or the next regular business day thereafter) of each year the parcel tax is levied in accordance with the process established by the District as described herein. The District shall annually provide to the County Treasurer-Tax Collector, the County Assessor, or other appropriate County tax official a list of parcels upon which the special tax will be levied; such list will exclude those parcels that the District has approved for an SSDI Recipient Exemption. Persons that have previously filed and obtained an exemption under the parcel tax measure will not be required to file a new application for exemption for this special tax.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the special parcel tax is not intended to decrease or offset any increase in local, state or federal government sources that would otherwise be available to the San Marino Unified District during the period of the special tax. In the event that the levy and collection does have such an effect, the San Marino Unified School District shall cease the

levy or shall reduce the special tax to the extent that such action would restore the amount of the decrease or offset.

BASIS OF TAX

The tax shall be levied on all Parcels of taxable property in the District, as defined below on the following basis:

Type of Parcel	Rate of Annual Tax
All Parcels	Not to exceed Three Hundred Sixty Six Dollars (\$366) per parcel, as adjusted annually by the lesser of the Los Angeles Statistical Area Consumer Price Index or three percent (3%)

DEFINITION OF “PARCEL”

For purposes of the special tax, the term “Parcel” means any unit of real property that 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 Tax Collector’s Office and/or for which the Assessor of the County of Los Angeles has assigned an Assessor’s parcel number, as applicable depending on parcel location. All property that is otherwise exempt from or upon which *ad valorem* property taxes are not levied in any year shall also be exempt from the special tax in such year. The tax itself shall not be levied on parcels on an *ad valorem* basis. If more than one adjacent Assessor parcel constitutes a single parcel under the Subdivision Map Act (California Government Code Section 66410 *et seq.*), then the parcel will be treated as a single Parcel of taxable real property for purposes of the amount of the tax due, and a claim for refund may be made by the property owner pursuant to the claim procedures outlined herein.

An exemption may be granted on any single parcel owned by one or more persons aged 65 years or older, or one or more persons receiving Supplemental Security Income for disability, or Social Security Disability Benefits, regardless of age, who occupies the parcel as a principal residence, upon application for exemption.

CLAIM PROCEDURES

With respect to all general property tax issues and billing matters within its jurisdiction, the Los Angeles County Tax Assessor 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 determination of Senior Citizen Exemption, SSI Recipient Exemption or SSDI Recipient Exemption; however, the decisions of the District shall be final and binding. In the latter case, a claim for a refund of the special tax shall comply with the following and any additional procedures established by the Board:

- 1) All claims shall be filed with the Superintendent of the District no later than one year after the date the tax was paid. The claimant shall file the claim within this time period

and the claim shall be finally acted upon by the Board as a prerequisite to bringing suit thereon.

- 2) Pursuant to California Government Code Section 935(b), the claim shall be subject to the provisions of California Government Code Sections 945.6 and 946.
- 3) The Board shall act on a timely claim within the time period required by Government Code Section 912.4.
- 4) The procedure described herein, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking a 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.

ACCOUNTABILITY MEASURES

The proceeds of the special tax shall only be applied to the specific purposes identified above. 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. 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.

APPROPRIATIONS LIMIT

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

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 of the law.

PROTECTION OF FUNDING

Current law forbids any decrease in State or federal funding to the District due to the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or federal funding.

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 Government Code of the State of California, an election will be held on February 26, 2019, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

“In order to continue funding quality educational programs and classroom instruction, limit certain class size increases and teaching position reductions, attract and retain high quality teachers and employees, and support educational programs that enhance student achievement, shall San Marino Unified School District extend its expiring school parcel tax for six years at \$366 per parcel, collecting approximately \$1.6 million annually with exemptions for seniors, adjustment for inflation and all money staying in our community to benefit our local schools?”

By execution of this formal Notice of Election the County Superintendent of Schools of Los Angeles County 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 County Superintendent of Schools of Los Angeles County, 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 _____, 2018, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____, 2018.

/s/ _____
County Superintendent of Schools
Los Angeles County, California