

**NICASIO SCHOOL DISTRICT
MEASURE A**

FULL TEXT OF MEASURE A

INTRODUCTION

To maintain small class sizes structured in appropriate multi-grade classroom configurations, provide competitive salaries for teachers and staff, offer instructional programs that support diverse learners in achieving educational goals, and fund school operations essential to ensuring these goals, shall the Nicasio School District renew and extend its expiring parcel tax for ten (10) years commencing July 1, 2015, increase the rate by \$99 to a total of \$573.46, and apply a 3% annual cost of living adjustment for each year after the date of commencement, with an exemption for resident property owners age 65 and older?

STATEMENT OF PURPOSES

To provide local revenue that cannot be taken by the State and to aid in maintaining exceptional public education in our community school, the Nicasio School District proposes to levy and collect a qualified special parcel tax as described below (see "SPECIAL TAX AND PROCEDURES") and to implement accountability measures in connection with the special parcel tax to provide oversight and accountability to ensure that funds are used to:

- Maintain small class sizes structured in appropriate multi-grade classroom configurations;
- Provide competitive salaries for teachers and staff;
- Offer instructional programs that support diverse learners in achieving educational goals; and
- Fund school operations essential to ensuring these accomplishments

The Board of Trustees will utilize parcel tax proceeds for the purposes listed above, unless the Board of Trustees determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so unfeasible or inadvisable. In any event, the Board of Trustees will not fund any program or reduction other than those listed above from the proceeds of the special parcel taxes.

SPECIAL TAX

The special tax shall be increased by \$99 and be levied against each assessor's parcel within the District at the rate of \$573.46 effective July 1, 2015 with a 3% annual cost of living adjustment for each year after the date of commencement through June 30, 2025.

A parcel is defined as any unit of land in the District that receives a separate tax bill from the Marin County Tax Collector.

PROCEDURES

Subject to two-thirds approval of the voters casting ballots on this measure, the special tax shall become effective as of July 1, 2015 and be collected by the Marin County Tax Collector at the same time as and along with all other taxes and assessments on the County's property tax bills. The qualified special tax shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector. The tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property

A MEASURE A: To maintain small class sizes, provide competitive salaries, offer instructional programs that support diverse learners, and fund school operations essential to these goals, should Nicasio School District renew and extend its expiring parcel tax for ten years commencing July 1, 2015, increase the rate by \$99 to a total of \$573.46, and apply a 3% annual increase for each subsequent year, with an exemption for resident property owners age 65 and older?	YES
	NO

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A

NICASIO SCHOOL DISTRICT PARCEL TAX ELECTION

This measure was placed on the ballot by the Board of Trustees of the Nicasio School District.

If this Measure is approved by a two-thirds vote, the Nicasio School District will be authorized to renew and extend its expiring parcel tax of Four Hundred Seventy Four Dollars and Forty-Six Cents (\$474.46) for ten years commencing July 1, 2015, increase the rate by \$99 to a total of Five Hundred Seventy-Three Dollars and Forty-Six Cents (\$573.46) and apply a three percent (3%) annual cost of living adjustment for each year after the date of commencement. The proceeds of the tax may be used only for the purposes set forth in the Measure.

Exemptions will be available for parcels owned and occupied by individuals who have attained the age of 65, as set forth in the Measure.

s/STEVEN M. WOODSIDE
County Counsel

NO ARGUMENT IN FAVOR OR AGAINST MEASURE A WAS SUBMITTED.

taxes until paid. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectable as herein provided.

If approved by two-thirds of the voters casting ballots on this measure, the special taxes so authorized will entirely supersede and replace the special taxes authorized by the District's voters with the approval of Measure B in 2008. If this measure is not so approved, then the special taxes approved by Measure B in 2008 shall continue in effect, in accordance with their terms.

The procedures described herein with respect to the levy and collection of the special tax and exemptions, and any additional procedures established by the Board of Trustees, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or recomputation of the special parcel 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.

The District's Board of Trustees may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the qualified special tax.

EXEMPTIONS

Senior Citizen. A resident property owner age 65 and older in the Nicasio School District may apply for a special tax exemption on a parcel owned by said resident who occupies said parcel as the person's primary residence. Any senior claiming an exemption must apply directly to the District on or before July 1, 2015 or before May 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the parcel tax assessment so long as such applicant continues to qualify for the exemption.

Otherwise Exempt Property. All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.

ACCOUNTABILITY MEASURES

In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special parcel taxes levied in accordance with this Measure: (a) the specific purposes of the special parcel tax shall be only those purposes identified above; (b) the proceeds of the special 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 special parcel taxes must be deposited; and (d) an annual written report shall be made by the District's chief fiscal officer to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the special taxes and (ii) the status of any projects, programs, or purposes required or authorized to be funded from the proceeds of the special taxes, as identified above.

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of 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 parcel taxes will be reduced annually as necessary in order to restore such State or Federal funding.

SEVERABILITY

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

BALLOT MEASURE ABBREVIATED FORM

"To maintain small class sizes, provide competitive salaries, offer instructional programs that support diverse learners, and fund school operations essential to these goals, should Nicasio School District renew and extend its expiring parcel tax for ten years commencing July 1, 2015, increase the rate by \$99 to a total of \$573.46, and apply a 3% annual increase for each subsequent year, with an exemption for resident property owners age 65 and older?"