

SAN RAFAEL HIGH SCHOOL DISTRICT MEASURE B	
B MEASURE B: To protect quality education at San Rafael and Terra Linda High Schools with stable local funding the State can't take away, including: enhancing math, science, technology, music and fine art instruction; maintaining small class sizes; preparing students for college and 21st-century careers; and attracting and retaining quality teachers, shall San Rafael High School District extend the expiring school parcel tax for eight years with senior exemptions, independent oversight, no funds for administrator salaries and all funds staying local?	YES
	NO

**COUNTY COUNSEL'S IMPARTIAL ANALYSIS
OF MEASURE B
SAN RAFAEL HIGH SCHOOL DISTRICT
SPECIAL TAX ASSESSMENT FOR
EDUCATIONAL PROGRAMS AND SERVICES**

If this Measure is approved by a two thirds vote, the San Rafael High School District will be authorized to renew the existing core academic programs parcel tax of One Hundred Forty-Six Dollars and 08 Cents (\$146.08) on each developed or undeveloped parcel of land within the District each year for eight (8) years, beginning July 1, 2014, with Five Percent (5%) annual cost of living increases, beginning July 1, 2014. The tax measure adopted by the District provides exemptions for parcel owners who are 65 or older.

s/STEVEN M. WOODSIDE
County Counsel

ARGUMENT IN FAVOR OF MEASURE B

Vote YES on Measure B – renew local school funding that would otherwise expire to protect high-quality education and prepare local high school students for college and 21st-century careers.

All Measure B funds will go directly to our local high schools, and nothing can be taken away by the State. No funds can be used for administrator salaries.

We have outstanding high schools in San Rafael. Small class sizes ensure that students get individual attention from teachers. Our students receive a well-rounded education with strong math and science instruction and outstanding art and music programs.

Your YES vote is critical – our high schools cannot maintain quality educational programs without local funding. The State cuts funding from our schools year after year. Our students continue to achieve, in part, because of local funding our community has supported since 1989. This funding has protected our schools from significant cuts, but will expire unless we pass Measure B.

Measure B will simply extend local funding our community has supported for over 20 years.

Measure B will Protect Quality Education for Terra Linda and San Rafael High School Students:

- Enhance math, science, music and fine art instruction
- Maintain small class sizes
- Prepare students for college and 21st-century careers
- Maintain quality high school libraries and technology that supports learning
- Attract and retain high quality teachers

Fiscal Accountability Ensures Funds Are Spent as Promised:

- By law, all funds will stay in our schools and cannot be taken by Sacramento
- No funds can be used for administrator salaries
- An independent oversight committee ensures all funds are spent as promised
- Seniors will continue to be eligible for an exemption

Protecting quality schools also protects property values for us all, even those without children in school.

Join us and vote YES on Measure B to renew local funding and keep our high schools strong.

- s/SUZANNE L. BEITTEL
51 yr. San Rafael Resident
Former Trustee, San Rafael City Schools Board of Education
- s/BRAD HONSBERGER
President – Dixie Elementary School District
- s/KERRY MAZZONI
Former California Secretary of Education
- s/GARY PHILLIPS
Mayor – San Rafael
- s/NATU TUATAGALOA
Vice President – Board of Education

**NO ARGUMENT AGAINST MEASURE B
WAS SUBMITTED.**

FULL TEXT OF MEASURE B

RESOLUTION # 1554

RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN RAFAEL HIGH SCHOOL DISTRICT CALLING FOR A MAY 7, 2013 ELECTION TO RENEW CORE ACADEMIC PROGRAMS PARCEL TAX

WHEREAS, the San Rafael High School District (the "District") is devoted to maintaining quality public education; and

WHEREAS, strong public schools positively enhance the community and local property values within the District; and

WHEREAS, the State is an inconsistent partner when it comes to funding education and funding for our District has been reduced substantially in the past several years, and future funding is unpredictable based on recent trends, and together with local property tax collections will be inadequate to provide the level of support to the District's educational programs that the residents of the District expect and the students need; and

WHEREAS, stable local funding is needed to maintain our outstanding local schools; and

WHEREAS, on August 30, 2005 the voters of the District authorized an education parcel tax which expires on June 30, 2014, and unless renewed by voters, will result in a substantial reduction of educational programs; and

WHEREAS, Article XIII A, Section 4 of the California Constitution and Sections 50075 *et seq.*, of the California Government Code permit a school district to renew a special education tax for specified purposes and to levy a core academic instruction parcel tax following approval by at least two-thirds of the voters voting upon the proposition; and

WHEREAS, the Board of Trustees (the "Board") of the District proposes to renew the existing levy of a core academic programs parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and

WHEREAS, the Board desires to apply all the proceeds of the core academic programs parcel tax to the protection of student programs and not for administrator salaries or benefits; and

WHEREAS, the Board desires to seek a local core academic programs parcel tax because the revenues of such are locally-controlled, can only benefit the District schools and cannot be taken by the State of California or other school districts; and

WHEREAS, the Board has conducted a public hearing in connection with the proposed election regarding the renewal of the core academic programs parcel tax prior to the adoption of this Resolution;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the San Rafael High School District as follows:

Section 1. This Board finds and determines that the foregoing recitals are true and correct.

Section 2. This Board hereby proposes to renew and extend the levy of a core academic instruction parcel tax to provide local funding the State cannot take away, preserve high quality education, including:

- Enhancing math, science, music and fine art instruction;
- Maintaining small class sizes;
- Preparing students for college and 21st-century careers;
- Maintaining quality high school libraries and technology that supports learning; and
- Attracting and retaining quality teachers.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE CORE ACADEMIC PROGRAMS PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES AND BENEFITS.

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

Section 3. The existing core academic programs parcel tax which will expire on June 30, 2014 at a rate of \$139.13 per parcel shall be renewed for eight years from that date, with annual 5% cost of living escalation adjustment, per year, assessed against each Parcel.

This core academic programs parcel tax renews and extends the qualified special parcel tax last approved by the voters in August 30, 2005.

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/Tax Collector of Marin County, 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 submitting an application of the owners thereof by May 1 of any year to the District be treated as a single parcel for purposes of the levy of this core academic programs parcel tax.

Section 4. Subject to voter approval as set forth below, the core academic programs parcel tax shall be levied commencing with the 2014-2015 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 Marin County Tax Collector. In accordance with the requirements of Government Code Section 50075.3, 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 core academic programs 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 parcel tax may be levied. In the event that the levy and collection of the core academic programs parcel tax does have such an effect, the District shall reduce the core academic programs parcel tax levy to the extent of any such decrease or offset. Additionally, any persons who are 65 years of age or older on or before May 1 of the fiscal year immediately preceding the fiscal year in which the tax should apply, and the owner of a Parcel used solely for owner-occupied, single-family residential purposes, may obtain an exemption from the levy of the

core academic programs parcel tax, by submitting an application of such owners or persons, prior to May 1 of any year, to the District.

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 core academic programs parcel tax may be spent for the authorized purposes set forth in Section 2 above and Section 7 below.

Section 7. This Board hereby requests that the Marin County Registrar of Voters submit 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 all-mailed ballot election scheduled for Tuesday, May 7, 2013:

* * *

SAN RAFAEL HIGH SCHOOL DISTRICT

High School Core Academic Programs Funding Measure

INTRODUCTION AND PURPOSE

To provide local reliable funding for local high schools, including San Rafael High School, Terra Linda High School and Madrone High School, that cannot be taken by the State, protect programs which improve student performance in math, science, music and fine art programs, maintain smaller class sizes, prepare student for college and 21st-century careers, maintain quality high school libraries and technology that supports learning, and attract and retain quality teachers, with no proceeds used for administrative salaries and benefits, the San Rafael High School District ("District") proposes to renew and extend its existing core academic programs parcel tax for a period of eight years from its current expiration date (June 30, 2014), starting on July 1, 2014 at a rate of \$146.08 per parcel per year and maintain the provisions for the 5% annual increase in the tax, beginning July 1, 2014, with an exemption available for senior citizens, and to implement strict accountability measures, to ensure the funds are used to:

- Enhance math, science, music and fine art instruction;
- Maintain small class sizes;
- Prepare students for college and 21st-century careers;
- Maintaining quality high school libraries and technology that supports learning; and
- Attract and retain quality teachers.

The proceeds of the core academic programs parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF "PARCEL"

For purposes of the core academic programs parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the San Rafael High School District, that receives a separate tax bill for *ad valorem* property taxes from the Marin 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 core academic programs parcel tax in such year.

For purposes of this core academic programs parcel tax, 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 submitting an application of the owners thereof by May 1 of any year to the District, be treated as a single "parcel" for purposes of the levy of the core academic programs parcel tax.

EXEMPTIONS FOR SENIORS

Pursuant to California Government Code Section 50079(b), any owners of a Parcel used solely for owner-occupied, single-family residential purposes and who are 65 years of age or older on or before May 1 of the fiscal year immediately preceding the year in which the tax would apply, may obtain an exemption from the core academic programs parcel tax by submitting an application therefore, by May 1 of any year, to the District.

With respect to all general property tax matters within its jurisdiction, the Marin 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 core academic programs parcel tax, including the Senior Citizen Exemption and the classification of property for purposes of calculating the tax, the decisions of the District shall be final and binding.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the core academic programs parcel tax is not intended to decrease or offset any increase in local, state or federal government revenue sources that would otherwise be available to the District during the period of the core academic programs parcel tax. In the event that the levy and collection does have such an effect, the District may cease the levy or shall reduce the core academic programs parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

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 core academic programs parcel tax levied in accordance with this Measure: (a) the specific purposes of the core academic programs parcel tax shall be those purposes identified above; (b) the proceeds of the core academic programs 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 core academic programs parcel must be deposited; and (d) an annual written report shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the core academic programs parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the core academic instruction parcel tax, as identified above. In addition, the District will maintain its existing Citizens' Oversight Committee which will provide oversight as to

the expenditure of parcel tax revenues.

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

“To protect quality education at San Rafael and Terra Linda High Schools with stable local funding the State can’t take away, including:

- Enhancing math, science, technology, music and fine art instruction;
- Maintaining small class sizes;
- Preparing students for college and 21st-century careers; and
- Attracting and retaining quality teachers.

shall San Rafael High School District extend the expiring school parcel tax for eight years with senior exemptions, independent oversight, no funds for administrator salaries and all funds staying local?”

Yes _____ No _____

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 8. The measure set forth in Section 7 shall be submitted to the voters of the District at a mail ballot election to be held on May 7, 2013. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2014.

Section 9. This Resolution shall stand as the order to the Marin County Registrar of Voters to call a mail ballot election within the boundaries of the District on May 7, 2013. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on May 7, 2013 and be conducted as a mail ballot permitted by Elections Code Sections 4000(c)(2) and 1500.

Section 10. The Board hereby requests that the Marin County Registrar of Voters or other appropriate election official of the County, 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 Marin 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 deliver a copy of this Resolution to the Marin County Superintendent of Schools and the Registrars of Voters/Elections Department of Marin County, as well as the Clerk of the Board of Supervisors of Marin County, not later than February 8, 2013, and to give notice of the election by causing the Registrar of Voters/Elections Department to publish the text of the measure and other items, 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 Office and

in three public places within the District for at least two weeks before the date of the election.

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 members of the Board are hereby authorized, but not directed, to prepare and file with the Marin County Registrar of Voters/Election Department, a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by such Department.

Section 14. Subject to two-thirds approval of the voters, the core academic programs parcel tax shall be collected by the Marin County 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 collectors. The tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 15. Subject to two-thirds voter approval and prior to adoption of a resolution levying the qualified special tax in any given year, this Board shall conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be published pursuant to California Government Code Section 54954.6. Following said hearing this Board may adopt a resolution fixing the amount of tax to be raised and the rates for each type of property. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible.

Section 16. The Superintendent shall, pursuant to Government Code Section 50075.3, file an annual report as provided herein accounting for the core academic programs tax revenues collected and the manner in which they have been spent.

Section 17. 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.

Section 18. Pursuant to Elections Code Section 10400 the Board requests the governing body of any such other political subdivision, or any officer otherwise authorized by law, to partially or completely consolidate such election and to further provide that the canvass be made by any body or official authorized by law to canvass the returns of the election, and that the Board consents to such consolidation.

The foregoing Resolution was adopted by the Board of Trustees of the San Rafael High School District at a regular meeting held on January 28, 2013 by the following vote:

AYES:	5
NOES:	0
ABSTAIN:	0
ABSENT:	0

s/PAUL M. COHEN
President, Board of Trustees
San Rafael High School District