

**NICASIO SCHOOL DISTRICT MEASURE B**

**B** **MEASURE B:** To maintain small class sizes structured in appropriate multi-grade classroom configurations, to increase compensation for teachers and staff, and to support school operations and vital instructional programs, should the Nicasio School District implement a parcel tax commencing July 1, 2008, for a period of eight (8) years at a rate of \$375.00 per parcel, with a 4% annual cost of living adjustment for each year thereafter, with an exemption for property owners 65 and older?

**COUNTY COUNSEL’S IMPARTIAL ANALYSIS  
OF MEASURE B  
NICASIO SCHOOL DISTRICT  
PARCEL TAX ELECTION**

If this Measure is approved by a two-thirds vote, the Nicasio School District will be authorized to levy a special tax of Three Hundred Seventy Five Dollars (\$375.00) with a four percent (4%) annual cost of living adjustment for each year thereafter on each parcel of taxable land within the District each year for no more than eight (8) years beginning July 1, 2008. 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/PATRICK K. FAULKNER  
County Counsel

**ARGUMENT IN FAVOR OF MEASURE B**

Nicasio citizens recognize the importance of quality public education. Nicasio School’s consistent excellence has helped distinguish our community and enhance property values.

Like other public schools, Nicasio School suffers from inadequate state funding. The Marin County Office of Education also concluded that beginning 2007/2008 the Nicasio District must pay the cost of mandated administrative and reporting functions, which the County had previously provided free of charge. Measure B is now necessary to:

- Preserve the high achievement level of Nicasio School students.
- Increase teacher salaries, which are among the lowest in Marin.
- Employ enough teachers to maintain practical groupings of three grades per classroom.
- Allow the Nicasio School Foundation to provide enrichment programs (Spanish, art, music, drama) and assist families in need.
- Support high property values in Nicasio and contribute to a sense of community.

Measure B will permit Nicasio School to continue to operate at minimum historical levels of teachers and classrooms and will NOT fund programs beyond the curriculum typically offered in Marin public schools.

14 districts in Marin have parcel taxes to support school operations. Of the ten districts that feed into Tamalpais Union High School District, Nicasio is one of only two without a parcel tax.

Measure B proceeds will be invested wisely in Nicasio School and monitored by an annual independent financial audit.

Exemptions are available for property owners 65 and older. Contiguous parcels under identical ownership may qualify for taxation as a single parcel.

**Without Measure B, Nicasio School will be forced to lay off teachers and staff, increase class sizes by combining more grades, and cut vital programs.**

Nicasio has a proud 140 year tradition of supporting our outstanding school. Please join us in affirming that commitment. Vote YES on Measure B, a sensible investment in local education that benefits our entire community.

s/KIM WALLACH

President, Nicasio School Board of Trustees

s/HAROLD “SPIKE” DRADY

s/NATALIE LEWIS

s/LESLIE GOMPERTZ

s/DEBBIE GOELZ

President, Nicasio School Foundation

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

**FULL TEXT OF MEASURE B  
RESOLUTION OF THE BOARD OF TRUSTEES  
OF THE NICASIO SCHOOL DISTRICT OF  
THE COUNTY OF MARIN, STATE OF  
CALIFORNIA CALLING PARCEL  
TAX ELECTION**

WHEREAS, the California State Legislature fails to provide adequate and predictable funding for schools, and without the funds provided by the proposed parcel tax, the Nicasio School District would be forced to reduce or eliminate instructional staff and important programs beneficial and necessary to the children who attend Nicasio School; and

WHEREAS, the Nicasio School District has engaged in a variety of efforts to generate funds for its educational programs, including lobbying in the State Legislature, supporting the local fund raising efforts of the Nicasio School Foundation and seeking grants to fill as much of the funding gap as possible; and

WHEREAS, it is expected that the Nicasio School Foundation will continue to raise essential funds to provide Spanish, art, music, drama and other programs for students in the District and will additionally provide scholarships to support students in financial need; and

WHEREAS, the District has implemented economic and operational efficiencies in the face of additional administrative burden and costs imposed upon it; and adheres to the highest standards of fiscal accountability; and

WHEREAS, the community of Nicasio has consistently supported the District's excellent educational program that has resulted in small class sizes, consistently high student test scores, and a modern safe facility for students; and

WHEREAS, a high quality local public education program confers many diverse benefits to all residents of our community including protecting the values of properties and bolstering the long term well being of the entire community; and

WHEREAS, Nicasio School District cannot continue to maintain its excellent education programs without the proposed parcel tax and would be forced to lay-off teachers and staff, reduce the number of multi-grade classrooms, increase class sizes, and cut vital programs, and

WHEREAS, the Governing Board of the Nicasio School District is committed to preserving quality in educational programs and achieving competitive compensation for its staff and has determined that in order to continue meeting the educational needs of all of the District's students and to provide stable local funding for Nicasio School, it is necessary to authorize a special tax, and

WHEREAS, Section 4 of Article XIII A of the California Constitution and Government Code Section 50079 authorizes a school district, upon approval of two-thirds of the electorate voting on the measure, to levy a qualified special tax for specified purposes; and

WHEREAS, this Board has held a public hearing after due notice regarding the proposed authorization of the parcel tax;

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

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

2. Order of Election. This resolution shall stand as the order to the Marin County Superintendent of Schools to call an election within the boundaries of the District on June 3, 2008 for approval of the measure contained in Section 3 hereof. The authority for the specifications of this election order is contained in Sections 5304 and 5322 of the California Education Code and Section 50079 of the California Government Code.

3. Specifications of Ballot Measure. This Board hereby requests the Registrar of Voters of the County of Marin (the "Registrar of Voters") to submit to the voters of the District on June 3, 2008, the following ballot measure:

**NICASIO SCHOOL DISTRICT  
MEASURE B**

**Terms and Purposes: Upon approval of two-thirds of those voting on this measure, the District shall be authorized to levy a qualified special tax of \$375.00 per year with a four percent (4%) annual cost of living adjustment for each year thereafter on each parcel of taxable real property in the District for a period of no more than eight (8) years commencing July 1, 2008. To the extent such funds are available, proceeds of the Tax shall be authorized to maintain small class sizes structured in appropriate multi-grade classroom configurations, to increase compensation for teachers and staff, and to support school operations and vital instructional programs.**

**Senior Citizen Exemption. In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the special tax upon proper application to the District. Anyone claiming an exemption must apply to the District on or before July 1, 2008 or May 1 of any succeeding assessment year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the assessment so long as such applicant continues to qualify for the exemption.**

**ACCOUNTABILITY PROVISIONS**

**Independent Annual Audit. Upon the levy and collection of the Tax, the Board of Trustees shall cause an account to be established for deposit of the proceeds. The Superintendent or chief financial officer of the District shall cause an independent financial auditor to prepare a report to be filed with the Board of Trustees no later than December 31 of each year, stating (1) the amount of Tax received and expended in such year, and (2) the status of any projects or description of any programs funded from proceeds of the tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Trustees.**

**Specific Purposes.** All of the purposes named in the measure shall constitute the specific purposes of the special tax, and proceeds of the tax shall be applied only for such purposes.

### **LEVY AND COLLECTION**

The special tax shall be collected by the Marin County Treasurer-Tax Collector at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Treasurer-Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. The collection of the special tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

“Parcel of taxable real property” shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the Marin County Treasurer-Tax Collector’s Office. All property which is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the special tax in such year. Parcels owned and occupied by persons 65 years of age or older are exempt from the special tax as described above.

The District shall annually provide a list of parcels which the District has approved for a Senior Citizen Exemption from the special tax as described above to the Marin County tax collection officials. The Marin County Assessor’s determination of exemption or relief for any reason other than the Senior Exemption of any parcel from taxation shall be final and binding for the purposes of the special tax. Taxpayers wishing to challenge the County Assessor’s determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of the special tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

### **SEVERABILITY**

The Board of Trustees hereby declares, and the voters by approving this measure concur, that every section and part 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.

4. *Summary of Measure.* The measure contained in Section 3 hereof shall be summarized in the following form, and the Registrar of Voters is requested to cause this summary of the measure to appear on the ballot:

“To maintain small class sizes structured in appropriate multi-grade classroom configurations, to increase compensation for teachers and staff, and to support school operations and vital instructional programs, should the

Nicasio School District implement a parcel tax commencing July 1, 2008 for a period of eight (8) years at a rate of \$375.00 per parcel, with a 4% annual cost of living adjustment for each year thereafter, with an exemption for property owners 65 and older?”

5. *Filing of Order of Election.* The Secretary of this Board is ordered to cause certified copies of this resolution and order to be delivered not later than March 7, 2008, to the Marin County Superintendent of Schools, the Registrar of Voters, and the Clerk of the Board of Supervisors of the County.

6. *Formal Notice.* The Marin County Superintendent of Schools is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as Exhibit A (the “Formal Notice”), and to call the special election by causing the Formal Notice to be posted in accordance with Section 5362 of the Education Code no later than March 5, 2008, or to otherwise cause the notice to be published as permitted by law. The Secretary of this Board, on behalf of and as may be requested by the 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.

7. *Conduct of Election.*

(a) *Request to Registrar of Voters.* Pursuant to Section 5303 of the Education Code, the Registrar of Voters is requested to take all steps to hold the special election in accordance with law and these specifications.

(b) *Voter Pamphlet.* The Registrar of Voters is hereby requested to reprint the measure in its entirety (that portion of Section 3 hereof which is printed in bold-face type) in the voter information pamphlet to be distributed to voters pursuant to Section 13307 of the Elections Code. In the event the measure in Section 3 will not be reprinted in the voter information pamphlet in its entirety, the Registrar of Voters is hereby requested to print, immediately below the impartial analysis of the measure, in no less than 10-point boldface type, a legend substantially as follows:

“The above statement is an impartial analysis of Measure B. If you desire a copy of the measure, please call the Marin County Registrar of Voters at (415) 499-6456 and a copy will be mailed at no cost to you.”

(c) *Consolidation.* The Marin County Superintendent of Schools and the Board of Supervisors of the County are requested to order 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.

(d) *Canvass of Results.* The Board of Supervisors of the County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

8. *Appropriations Limit.* The Board of Trustees shall provide in each year (pursuant to Section 7902.1 of the Government Code or any successor provision of law) for any increase in the District’s appropriations limit as shall be necessary to ensure that proceeds of the parcel tax may be spent for the authorized purposes.

9. Ballot Argument. The President of this Board, or any member or members of this Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the Registrar of Voters a ballot argument in favor of the proposition contained in Section 3 hereof, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of this Board as sponsor of the proposition.

10. Effective Date. This resolution shall take effect from and after its adoption.

The foregoing resolution was introduced by Board Member Madeleine Sloane who moved its adoption, seconded by Member Kim Wallach and adopted on roll call by the following vote:

Ayes: 3      Noes: 0      Absent/not voting: 0

WHEREUPON, the President declared the above resolution adopted and

SO ORDERED this  
25th day of February 2008  
s/KIM WALLACH  
President  
Board of Trustees

ATTEST:  
s/STEPHEN ROSENTHAL  
Secretary