COUNTY COUNSEL’S IMPARTIAL ANALYSIS OF MEASURE A
SAN RAFAEL ELEMENTARY SCHOOL DISTRICT SPECIAL TAX ASSESSMENT FOR EDUCATIONAL PROGRAMS AND SERVICES

If this Measure is approved by a two thirds vote, the San Rafael Elementary School District will be authorized to renew the existing core academic programs parcel tax of Two Hundred Three Dollars and 70 Cents ($203.70) on each developed or undeveloped parcel of land within the District each year for eight 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 A

Vote YES on Measure A – protect academic excellence in our San Rafael schools by renewing local funding that is set to expire.

To protect our quality local schools, Measure A must go hand in hand with Measure B. From Kindergarten through high school, our students deserve a top quality education with a strong foundation in science, math, reading and writing. We need to pass both Measure A and Measure B to protect our outstanding academic programs that prepare students for high school, college and future careers.

San Rafael students receive an excellent education, yet the State has taken more than $17 million from our schools since 2009. We can’t rely on the State to provide a quality education for our students.

Since 1989 our schools have relied on local funding that has helped to prevent the most drastic cuts to our schools. Now, this funding is about to expire. Without local funding, our schools cannot support strong academic programs and protect student success.

Measure A will renew local school funding – and Sacramento can’t take away a dime.

Measure A will Support Student Achievement:
• Enhance core academic programs like math, science and reading
• Maintain small class sizes
• Support student counseling programs
• Maintain quality school libraries and technology that supports learning
• Attract and retain high quality teachers

Strong Protections Will Keep Every Penny in San Rafael Schools:
• 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

Our great local schools attract families to our community and help make this a wonderful place to live.

Join parents, teachers, seniors, business owners and community members – vote YES on Measure A and Measure B to protect our excellent San Rafael schools.

SAN RAFAEL TEACHERS ASSOCIATION by Mary Alice Arnold, Elementary Teacher

s/ALBERT J. BORO
Former San Rafael Mayor, 4 terms

s/MARY JANE BURKE
Marin County Superintendent of Schools

s/PATRICIA GARBARINO
President, Marin Sanitary Services
Past President, San Rafael Chamber of Commerce

s/JARED HUFFMAN
Member of Congress, 2nd District

NO ARGUMENT AGAINST MEASURE A WAS SUBMITTED.
RESOLUTION OF THE BOARD OF TRUSTEES
OF THE SAN RAFAEL ELEMENTARY SCHOOL
DISTRICT CALLING FOR A MAY 7, 2013 ELECTION
TO RENEW CORE ACADEMIC PROGRAMS
PARCEL TAX

WHEREAS, the San Rafael Elementary 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 XIIIA, Section 4 of the California
Constitution and Sections 50075 et seq., of the California
Government Code permit a school district to renew a spe-
cial 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 aca-
demic 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 ben-
efits; and

WHEREAS, the Board desires to seek a local core acade-
mic 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 Elementary 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, pre-
sure high quality education, including:

- Enhancing core academic programs like math, sci-
  ence, and reading;
- Maintaining small class sizes;
- Supporting student counseling programs;
- Maintaining quality school libraries and technology
  that supports learning; and
- Attracting and retaining high quality teachers.

UNDER NO CIRCUMSTANCES SHALL ANY OF
THE PROCEEDS OF THE CORE ACADEMIC PRO-
GRAMS PARCEL TAX BE USED FOR ADMINIS-
TRATORS’ 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 $203.70
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 boundary 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 applica-
tion 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 Dis-
trict, 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 Col-
lector. In accordance with the requirements of Govern-
ment Code Section 50075.3, the District shall create a sep-
arate account into which the proceeds of the special tax
shall be deposited.

Section 5. The levy and collection of the core academ-
ic 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 the owners thereof, 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 ELEMENTARY SCHOOL DISTRICT

Elementary/Middle School Core Academic Programs

Funding Measure

INTRODUCTION AND PURPOSE

To provide local reliable funding for local schools that cannot be taken by the State, protect core academic programs which improve student performance in math, science, and reading, maintain smaller class sizes, support counseling programs, maintain quality school libraries and technology that supports student learning, and attract and retain high quality teachers, with no proceeds used for administrative salaries and benefits, the San Rafael Elementary 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 at a rate of $203.70 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:

• Enhancing core academic programs like math, science, and reading;
• Maintain small class sizes;
• Support student counseling programs;
• Maintain quality school libraries and technology that supports learning; and
• Attract and retain high 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 Elementary 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.

EXEMPTION 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 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 tax 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.
The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as follows:
“To protect quality education at all San Rafael elementary and middle schools by maintaining stable local funding the State can’t take away, including:

- Enhancing core academic programs like math, science, and reading;
- Maintaining small class sizes and programs that support learning; and
- Attracting and retaining high quality teachers,

shall San Rafael Elementary School District extend the expiring school parcel tax for eight years with exemptions for seniors, independent citizen 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 Elementary 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 Elementary School District