COUNTY COUNSEL'S IMPARTIAL ANALYSIS
OF MEASURE A

NOVATO UNIFIED SCHOOL DISTRICT
PARCEL TAX RENEWAL TO PRESERVE QUALITY
OF PUBLIC EDUCATION AND SERVICES

This Measure was placed on the ballot by the Board of Trustees of the Novato Unified School District of the County of Marin.

If this Measure is approved by a two-thirds vote, the Novato Unified School District will be authorized to renew the existing school parcel tax for eight (8) years beginning in fiscal year 2014-2015. The proceeds of the tax may be used only for the purposes set forth in the Measure and not for administrative salaries, and will be subject to oversight by an independent citizens’ advisory committee appointed by the Board of Trustees.

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

s/STEVEN M. WOODSIDE
County Counsel
ARGUMENT IN FAVOR OF MEASURE A

Vote Yes on Measure A: renew local school funding without raising taxes.

All Measure A funds stay in our Novato schools under local control—nothing can be taken by the State, and no funds can be used for administrator salaries.

Your YES vote is critical to protecting quality education in our Novato schools. Measure A renews funding that is set to expire and will keep great teachers in our classrooms, maintain competitive academic programs and make sure students have the instructional technology they need for future success.

Measure A will NOT raise your taxes—it will simply renew existing local school funding that our community has supported for over 20 years, and the State can’t take a penny.

Vote YES to protect quality education in Novato schools:

- Maintain competitive science, engineering and math programs and protect the quality of academic instruction in core subjects
- Attract and retain high-quality teachers and maintaining manageable class sizes
- Provide career and technical training and integrate modern instructional technology to prepare students for future success
- Protect music, arts, library and athletics programs

Fiscal accountability is required:

- Nothing can be taken by the State
- No funds can be used for administrator salaries
- Independent citizens oversight and required annual reports ensure funds are spent properly
- Seniors are eligible for an exemption

Since 1992, our community has supported Novato schools with local funding. This support continues to be essential to keeping our schools great and protecting student achievement.

Measure A simply renews existing school funding which is set to expire, without increasing taxes.

We are all proud of our high quality schools in Novato, and they help keep our community and our property values strong.

Join parents, teachers, seniors, business owners and community members—vote YES on Measure A to keep Novato schools strong!

s/A. GERALD (JERRY) PETERS
Past President, Novato Chamber of Commerce, Novato
Sanitary District Board

s/TALI SUNDBERG
Former Novato Teacher, 59-Year Novato Resident

s/SYLVIA BARRY
Novato Realtor

NO ARGUMENT AGAINST MEASURE A WAS SUBMITTED.

s/MARTHA PATSY WHITE
Former President, League of Women Voters, Novato
Citizen of the Year, 2009

s/MARY JANE BURKE
Marin County Superintendent of Schools
FULL TEXT OF MEASURE A

Novato Unified School District Protection of Quality Local Education Measure

RECATALS

Whereas, the Board of Trustees (“Board”) of the Novato Unified School District (“District”) has established the goals of improving academic performance and the quality of education for all children in the District so that they are prepared for college and may compete for good jobs. Furthermore, the District aims to enhance local control of our schools and reduce its dependence on the State of California for education funding; and

Whereas, by law, all funds from this local funding measure must be used to support the specified programs in District schools and cannot be taken away by the State. Strict accountability, including independent oversight and annual reports to ensure funds are spent as promised, will be observed, and no funds will be used for administrators’ salaries.

TERMS

To preserve quality education in Novato schools without increasing taxes and maintain stable local funding that cannot be taken by the State to:

• Maintain competitive science, math, engineering and other programs
• Attract and retain high quality teachers
• Integrate modern instructional technology to prepare students for future success

Shall Novato Unified School District renew the expiring school parcel tax at the current rate of $251 per parcel for 8 years, with an exemption for seniors, independent oversight, and no money for administrator salaries? The purpose of the measure is to fund the following specific types of programs and services:

• Maintaining competitive science, math and engineering programs, along with quality core academic programs such as reading and writing
• Attracting and retaining qualified and experienced teachers and school employees
• Avoiding significant increases in class sizes in all grades
• Integrating computers and instructional technology in all classrooms and libraries to provide a 21st century education and prepare for rigorous new state and federal standards
• Maintaining school library staff and operating hours
• Protecting programs and services that prepare students for college and the 21st century job market
• Protecting music, arts and athletics programs that provide a well-rounded education for Novato kids
• Keeping school counselors

A. Amount and Basis of Tax

The special tax shall be $251 per Parcel of Taxable Real Property beginning in July 1, 2015, and continuing for a period of eight (8) years.

To the extent allowed by law “Parcel of Taxable Real Property” shall be defined as:

(a) Any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the County Tax Collector.
(b) All property that is otherwise exempt from or upon which are levied no ad valorem property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the special tax in such year.
(c) Multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the special tax.

If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, “Parcel of Taxable Real Property” shall be defined as any real property in the District assigned an assessor’s parcel number.

B. Exemptions

Under procedures adopted by the District, upon application or confirmation of a continuing exemption, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who is/are:

1. Sixty-five (65) years of age or over and occupying said parcel as a principal residence (“Senior Citizen Exemption”); or
2. Receiving Supplemental Security Income for a disability, regardless of age and occupying said parcel as a principal residence (“SSI Exemption”).
3. Receiving Social Security Disability Insurance benefits, 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 Exemption”).

C. Claim / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 the Senior Citizen Exemption, the SSI Exemption, the SSDI Exemption, the application of the definition of “Parcel of Taxable Real Property” to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or recomputation 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.

D. Appropriations Limit

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

E. Accountability Measures

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

2. Annual Reports. The proceeds of the special tax shall be deposited into an account, which shall be kept separate and apart from other accounts of the District, pursuant to the Government Code. 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 during the prior fiscal year, and the status of any project authorized to be funded by this measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

3. Oversight Committee. An oversight committee of citizens shall be appointed or designated by the Board to ensure that the special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds. The Board shall provide by resolution for the composition, duties, funding, and other necessary information regarding the committee’s formation and operation.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of an education parcel tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District’s fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

G. 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 allowed by law.

NOVATO UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 10
RESOLUTION OF THE BOARD OF TRUSTEES
OF THE NOVATO UNIFIED SCHOOL DISTRICT
CALLING A MAILED BALLOT ELECTION,
ESTABLISHING SPECIFICATIONS OF THE
ELECTION ORDER, AND REQUESTING
CONSOLIDATION WITH OTHER ELECTIONS
OCcurring ON MAY 6, 2014

WHEREAS, the Novato Unified School District (“District”) is committed to offering a high-quality educational program to all students in the District; and

WHEREAS, Novato schools have sustained over $50 million in state funding cuts since 2007, and while the State budget appears to be stabilizing, and Proposition 30 has helped to prevent further cuts, it does nothing to restore the tens of millions in funding already lost; and

WHEREAS, the State is an unreliable partner when it comes to funding education, and funding for our schools has been reduced over the past several years and is not expected to be restored until 2021, at the earliest; and

WHEREAS, of the 19 school districts within Marin County, the District receives among the lowest level of funding per student; and

WHEREAS, since 1992, community support in the form of local education funding has been critical to maintaining high-quality academic programs and keeping qualified teachers in our classrooms through this challenging period; and

WHEREAS, the existing educational parcel tax is set to expire, and unless renewed by voters, will result in a dramatic reduction of funding, which will force reductions to the District’s academic programs; and

WHEREAS, to meet new rigorous state and federal state standards, and to ensure that students receive a modern education that prepares them for future success throughout their education and onto college and the 21st century job market, Novato schools are implementing new instructional technology and programs; and

WHEREAS, 100% of local parcel tax education funding stays in our Novato schools, is dedicated to supporting high-quality education, and cannot be taken or redirected by the State, with annual reports and review by a Citizens’ Oversight Committee to ensure funds are spent properly, and no funds are used for administrator salaries; and

WHEREAS, the Board of Trustees (“Board”) believes that our strong local property values are related to the quality of education available in the District’s public schools; and

WHEREAS, an adequately funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community; and

WHEREAS, the California Constitution and Government Code authorize the District, upon approval of 2/3rds of the electorate, to levy qualified special taxes on property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

WHEREAS, in the judgment of this Board, following
Section 4. Collection of the Tax. Beginning July 1, 2015, the special tax shall be collected by the County Tax Collector, at the same time, in the same manner, and subject to the same penalties as ad valorem property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid. The special tax shall be levied on every Parcel of Taxable Real Property in the District. To the extent allowed by law “Parcel of Taxable Real Property” shall be defined as:
(a) Any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the County Tax Collector’s Office.
(b) All property that is otherwise exempt from or upon which are levied no ad valorem property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the special tax in such year.
(c) Multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the special tax.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to the Education Code to the Marin County Superintendent of Schools (“County Superintendent”) to call an all mailed ballot election within the boundaries of the District on May 6, 2014.

Section 2. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, a special all mailed ballot election shall be held within the boundaries of the District on Tuesday, May 6, 2014, for the purpose of voting on a measure (“Measure”) which will be presented to voters in substantially the form attached hereto as Exhibit A, containing the question of whether the District shall impose a special tax for the educational purposes stated therein. In addition, the full text of the Measure (“Full Ballot Text”) shall appear in the ballot pamphlet in substantially the form attached hereto as Exhibit B. The authority for the specifications of this election order is contained in the Education Code, and the authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 3. Exemptions from Special Tax. Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who is/are:
(a) Sixty-five (65) years of age or over and occupying said parcel as a principal residence (“Senior Citizen Exemption”); or
(b) Receiving Supplemental Security Income for a disability, regardless of age and occupying said parcel as a principal residence (“SSI Exemption”).
(c) Receiving Social Security Disability Insurance benefits, 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 Exemption”).

The District shall annually provide to the Marin County Tax Collector (“County Tax Collector”) or other appropriate County official a list of parcels that the District has approved for an exemption.

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(c) Multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the special tax.

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The District shall annually provide to the Marin County Tax Collector (“County Tax Collector”) or other appropriate County official a list of parcels that the District has approved for an exemption.
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 C (the “Formal Notice”), and to call the election by causing the Formal Notice to be posted in accordance with the applicable law no later than February 5, 2014, or to otherwise cause the notice to be published as permitted by law. The Secretary of the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 9. Conduct of Election.

(a) Request to Registrar. Pursuant to State law, the Registrar is requested to take all steps to hold the election on May 6, 2014, in accordance with law and these specifications. The election shall be conducted by means of an all mailed ballot election pursuant to the Elections Code. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.

(b) Voter Pamphlet. The Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as Exhibit B in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the Registrar 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 __. If you desire a copy of the Measure, please call the Marin County Registrar of Voters at [phone number] and a copy will be mailed at no cost to you.”

(c) Consolidation. The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all 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 and Declaration of Results. The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.

(e) Cost of Election. The District will reimburse the Registrar and the County for costs associated with the election as required by law.

Section 10. Appropriations Limit. 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 11. Ballot Arguments. The President of the Board and/or her designees are hereby authorized to prepare and file with the Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar, which shall be considered the official ballot arguments of the Board as sponsor of the Measure.

Section 12. Official Actions. The District Superintendent, President of the Board, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in Exhibits A and B hereto, and to this Resolution to comply with requirements of law and election officials or which are, in the judgment of the Superintendent, in the best interests of the District.

Section 13. Effective Date. This Resolution shall take effect from and after its adoption.

ADOPTED, SIGNED and APPROVED by the Board of Trustees of the Novato Unified School District on the 4th day of February, 2014, by the following vote:

AYES: 7
NOES: 0
ABSTENTIONS: –

SIGNED AND APPROVED
President of the Board of Trustees of the Novato Unified School District