

**RESOLUTION NO. 21-2019/2020
OF THE
NOVATO UNIFIED SCHOOL DISTRICT**

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE NOVATO UNIFIED
SCHOOL DISTRICT CALLING AN ELECTION FOR APPROVAL OF AN
EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE
ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER
ELECTIONS OCCURRING ON MARCH 3, 2020**

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

WHEREAS, the District believes that quality schools help protect the quality of life in Novato and support strong property values; and

WHEREAS, since 1992, the Novato community has supported a local school parcel tax that provides dedicated local education funding that is critical for maintaining high-quality academic programs and keeping qualified teachers in our classrooms; and

WHEREAS, state and federal funding is inadequate to support the District’s educational programs that the residents of the District expect and local students need; and

WHEREAS, stable local school funding is needed to protect the quality of academic instruction in core subjects like math, science, reading and writing; and

WHEREAS, continued local funding is necessary to also protect music, art and athletic programs that provide Novato children with a well-rounded education; and

WHEREAS, local funding is needed to expand mental health counseling services to support students who are struggling; and

WHEREAS, Novato schools strive to prepare all students for college and the competitive job market by providing modern career and technical training; and

WHEREAS, the District has already made deep cuts to administration, contracted services and non-instructional programs; and

WHEREAS, if this funding is not extended, the District will have to cut more than \$4 million per year in classroom programs, including classroom teachers, counselors, coaches, art and library programs, which will lead to increased class sizes; and

WHEREAS, 100% of local education parcel tax funding stays in our Novato schools, is dedicated to supporting high-quality education, and cannot be taken or redirected by the State; and

WHEREAS, the proposed parcel tax renewal measure would automatically expire after a period of eight years unless renewed by local voters; and

WHEREAS, the proposed parcel tax measure would allow exemptions for seniors and low-income people with disabilities to ensure the cost of the measure is not a burden to those on fixed incomes; and

WHEREAS, the proposed parcel tax measure would require strict fiscal accountability protections, including an independent citizens' oversight committee and annual audits to ensure funds are spent as promised; and

WHEREAS, funds from the proposed parcel tax measure would be used for teaching and academic programs only and no funds could be used for administrator salaries or pensions; 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 special tax for specified purposes following notice and public hearing; and

WHEREAS, in the judgment of the Board of Trustees of the District ("Board"), following a public hearing and comment, it is advisable to request that the Marin County Registrar of Voters ("Registrar") call an election and submit to the voters of the District the question of whether the District shall renew a special tax within the District for the purpose of raising revenue for the District; and

WHEREAS, pursuant to Education Code section 5342 and applicable Elections Code sections, such election shall occur on March 3, 2020, and pursuant to Elections Code sections 10400, 10402, and 10403, such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Novato Unified School District that:

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 ("County Superintendent") to call an election within the boundaries of the District on March 3, 2020, for voting on a measure which will be presented to voters in substantially the form attached hereto as **Exhibit A** ("Measure"), 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 sections 5304 and 5322 of the California Education Code, and the authority for ordering the election is contained in and section 50075 et seq. of the California Government Code and Section 4 of Article XIII A of the California Constitution.

3. Exemptions from Special Tax. Upon application and pursuant to any 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 are:

(a) Sixty-five years of age or over and who occupies said parcel as a principal residence, (“Senior Citizen Exemption”); or

(b) Receiving Supplemental Security Income for a disability, regardless of age, and who occupies said parcel as a principal residence (“SSI Exemption”); or

(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, and who occupies said parcel as a principal residence (“SSDI Exemption”).

Exemptions may be granted based on a one-time application, and exemptions granted under prior measures levied by the District will not require re-approval during the term of the tax, subject to the District’s right to verify a property owner’s continuing qualification for 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.

4. Collection of the Tax. Beginning July 1, 2020, if adopted by voters, the special tax shall be collected by the County Tax Collector and shall be levied annually for a period of eight (8) years. This special tax shall replace the existing “Measure A” parcel tax, which otherwise would not expire until June 30, 2023. The special tax shall be collected 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 all parcels of taxable real property in the District. “Parcel of Taxable Real Property” shall be defined as 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. 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 special tax in such year.

With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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, SSI Exemption, and SSDI Exemption the decision of the District shall be final and binding.

This Measure shall not affect the collection of the qualified special taxes authorized by voters as “Measure A” in May, 2014 unless this Measure is adopted, in which case Measure A tax collections shall cease and be replaced with this Measure on the date this Measure becomes effective.

5. Reporting and Oversight

(a) *Specific Purpose.* The proceeds of the special tax shall be applied only to the specific purposes identified in the Full Ballot Text. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.

(b) *Annual Report.* No later than December 31 of each year while the special tax is in effect, the District shall prepare and file with the Board a report/audit detailing the

amount of funds collected and expended, and the status of any project authorized to be funded by this Measure.

(c) *Independent Citizen Oversight Committee.* The Board shall provide for an independent citizen oversight committee to oversee the special taxes collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the committee's operation and shall have the option to extend a current parcel tax or other independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

6. Filing of Order of Election. The Clerk of this Board is ordered to cause certified copies of this resolution and order to be delivered not later than December 4, 2019, to the County Superintendent, the Registrar, and the Clerk of the Board of Supervisors of Marin County ("Board of Supervisors").

7. Formal Notice. The County Superintendent 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** ("Formal Notice"), and to call the election by causing the Formal Notice to be posted in every schoolhouse in the District and at three public places in the District, in accordance with the applicable law, no later than December 4, 2019, or to otherwise cause the notice to be published as permitted by law. The Clerk of this 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.

8. Conduct of Election

(a) *Request to Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold an election on March 3, 2020 in accordance with law and these specifications. 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 Measure in its entirety 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 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 and Declaration of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the results 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.

9. 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.

10. 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 any ballot argument prepared in connection with the Measure, 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 and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

11. 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, and/or Board President, in the best interests of the District.

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

APPROVED, PASSED AND ADOPTED at a regular meeting of the governing body of the Novato Unified School District on this 3rd day of December, 2019, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

State of California,
County of Marin

I, Debbie Butler, President of the Novato Unified School District Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the Board of Trustees at a regularly called and conducted meeting held on said date.

President, NUSD Board of Trustees

Attested to:

Vice President/Clerk, NUSD Board of Trustees

EXHIBIT “A”

BALLOT LABEL

Novato Teacher/Academic Program Renewal Measure. To ensure quality education and protect \$6,000,000 in annual school funding that cannot be taken by the State, shall Novato Unified School District’s measure be adopted to attract/retain qualified teachers; protect quality math, science, reading, writing instruction; and expand counseling, by renewing the current \$251 annual parcel tax and adding \$125/parcel, for eight years with inflation adjustments, senior exemptions, independent oversight, no money for administrators and all funds staying local?

Yes _____

No _____

EXHIBIT “B”

FULL BALLOT TEXT

Novato Teacher/Academic Program Renewal Measure

Measure ___

[letter designation to be assigned by Marin County Registrar of Voters]

FINDINGS

- 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; and
- The District aims to enhance local control of District schools and reduce dependence on the State for education funding; and
- 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 citizen oversight and annual reports to ensure funds are spent as promised, will be observed, and no funds will be used for administrators’ salaries.

A. Specific Purpose of the Measure

To ensure quality education and protect \$6,000,000 in annual school funding that cannot be taken by the State, the Novato Unified School District shall renew its current \$251 parcel tax and add \$125 per parcel for eight years, with annual inflation adjustments, for the general purpose of attracting/retaining qualified teachers; protecting quality math, science, reading, writing instruction; and expanding counseling, with senior citizen and other exemptions, independent oversight, no money for administrators and all funds staying local.

The specific purpose of the measure is to fund the following specific programs and services:

- Maintaining quality core academic programs such as math, science, reading and writing;
- Enhancing compensation to attract and retain qualified and experienced teachers and school employees, including counselors and coaches;
- Avoiding significant increases in class sizes in all grades;
- Maintaining art and library programs;
- Preparing students for college and the 21st century job market by providing modern career and technical training;
- Protecting music, visual and performing arts programs and athletics programs that provide a well-rounded education for Novato kids;
- Expanding mental health counseling services to support struggling students.

B. Amount, Basis and Collection of Tax

This Measure shall authorize the Novato Unified School District (“District”) to levy a special tax of \$376 per Parcel of Taxable Real Property beginning July 1, 2020, and continuing for a period of eight (8) years (through June 30, 2028). This Measure and the special tax collected hereunder shall replace the existing “Measure A” special tax, which shall cease to be collected as of July 1, 2020. Beginning on July 1, 2021, the rate of the qualified special tax shall be increased by three percent (3%) percent every year to account for inflation. The District shall annually provide the County of Marin Treasurer-Tax Collector (“County Tax Collector”) a report indicating the parcel number and amount of tax to be collected on each Parcel of Taxable Real Property.

This special tax is estimated to raise \$6 million in annual local funding for District schools. The amount of annual local funding raised by this special tax may vary from year to year due to changes in the number of parcels exempted from the levy and inflationary adjustments.

To the extent allowed by law, “Parcel of Taxable Real Property” shall be defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector. 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. Subject to application by a property owner and confirmation by the District, 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.

C. Exemptions

Upon application and pursuant to any 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 are:

- 1) Sixty-five years of age or over and who occupies said parcel as a principal residence (“Senior Citizen Exemption”); or
- 2) Receiving Supplemental Security Income for a disability, regardless of age, and who occupies said parcel as a principal residence (“SSI Exemption”); or
- 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, and who occupies said parcel as a principal residence (“SSDI Exemption”).

Exemptions may be granted based on a one-time application, and exemptions granted under prior measures levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

D. Claims / 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 tax, including the Senior Citizen Exemption, SSI Exemption, SSDI Exemption, the application of the definition of "Parcel of Taxable 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 re-computation 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.

E. Accountability Provisions

1. Independent Citizens Oversight Committee. The Board shall provide for an independent citizen oversight committee to oversee the special taxes collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the committee's operation and shall have the option to extend the existing parcel tax or other independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

2. Annual Audit. Upon the levy and collection of this special tax, the Board shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the special account remain unexpended, the Superintendent or chief business official of the District shall cause a report to be filed with the Board no later than December 31 of each year, commencing December 31, after the tax is first levied, stating (1) the amount of funds collected and expended in such year, and (2) the status of any projects or description of any programs funded from the 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.

3. Specific Purposes. Proceeds of the special tax shall be applied only for the purposes described in Section A hereof. Decisions regarding the specific programs, schools, sites and expenditures to be supported in any given year, and the timing, priority and method of allocation of funds, shall be made by the Board in its sole discretion and may vary from year to year as needs arise or change.

F. Appropriations Limit

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax. This provision shall be deemed to be declaratory of existing procedures governing District expenditures.

G. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of a special 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, paragraph, sentence and clause 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 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.

EXHIBIT C

**FORM OF
FORMAL NOTICE OF SPECIAL TAX ELECTION**

NOTICE IS HEREBY GIVEN to the qualified electors of the Novato Unified School District (“District”) of Marin County, California, that in accordance with the provisions of the Education Code, the Elections Code, and the Government Code of the State of California, an election will be held on March 3, 2020, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

Novato Teacher/Academic Program Renewal Measure. To ensure quality education and protect \$6,000,000 in annual school funding that cannot be taken by the State, shall Novato Unified School District’s measure be adopted to attract/retain qualified teachers; protect quality math, science, reading, writing instruction; and expand counseling, by renewing the current \$251 annual parcel tax and adding \$125/parcel, for eight years with inflation adjustments, senior exemptions, independent oversight, no money for administrators and all funds staying local?

By execution of this formal Notice of Election, the County Superintendent of Schools of Marin County orders 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.

The County Superintendent of Schools of Marin County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Trustees of the Novato Unified School District adopted December 3, 2019, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____, 2019.

County Superintendent of Schools
Marin County, California