

Academic Excellence in a Caring Community

DATE: **November 10, 2015** TO: Board of Trustees

FROM: Barbara Johnson, Business Manager

RE: Annual Accounting of Parcel Taxes - Fiscal Year 2014-2015

Kentfield School District Measure A

Measure A - To maintain excellence in Kentfield's public education by supporting superior core programs, attracting/retaining highly-qualified teachers, maintaining small class sizes, and enhancing technology programs. The Kentfield School District shall levy parcel taxes, per parcel for parcels containing one single-family residence or dwelling unit. For all other parcels within the District, the tax will be imposed based on the square feet of the parcel size (commercial). All parcel sizes shall be determined from the records maintained by the Marin County Assessor's office. Each year there will be an increase of 5% from the prior year's rates for all parcels not exempt from the tax. Measure A expires 6/30/2019.

Section 6: 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 special tax levied in accordance with this Resolution: (a) the specific purposes of the special tax shall be those purposes identified above; (b) the proceeds of the special 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 special tax must be deposited; and an annual written report and financial audit shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the special tax proceeds and (ii) the status of any project required or authorized to be funded from the proceeds of the special tax, as identified above.

Fiscal Year - July 1, 2014 - June 30, 2015	01-0000-0-8621.00-0000-0000-700-000-000
Revenues: Actual Revenue Received	\$ 3,764,567
Total Revenues	\$ 3,764,567
Expenditures Salary, Health & Welfare Benefits, Statutory Costs (Attached Detail)	\$ 3,764,618
Total Expenditures	\$ 3,764,618
Difference Revenue vs Expenditures	\$ (51)

PARCEL TAX REVENUE/EXPENDITURE ACCOUNTING

Resource Code

01-0000-0-8621.00-0000-0000-700-000

SAL	ARY	+	H8	W
DRIN	/EN	C	os	TS
	TOT	ΑL		

SCHOOL	POSITION	ACCOUNT CODES		TOTAL
	QUALITY TEACHERS AND	OTHER STAFF MEMBERS		
В	Assistant Principal Designee	01-0000-0-1110.00-1110-1010-015-000-000	97,941	
K	Assist. Principal	01-0000-0-1312.00-1110-2700-305-000-000	150,057	247,998
	CLASS SIZE			
В	4th Grade	01-0239-0-1110.00-1110-1010-015-000-000	115,303	
В	GLC Stipend 50%	01-0239-0-1110.00-1110-1010-015-000-000	3,360	
В	4th Grade	01-0000-0-1110.00-1110-1010-015-000-000	110,864	
В	4th Grade	01-0239-0-1110.00-1110-1010-015-000-000	110,864	
В	GLC Stipend 50%	01-0239-0-1110.00-1110-1010-015-000-000	3,360	343,751
	COMPUTER EDUCATION/TE	ECHNOLOGY		
В	Technology	01-0000-0-1110.00-1150-1010-015-000-000	99,066	
K	Journalism 7,8	01-0000-0-1110.00-1150-1010-305-000-000	50,474	
K	Expressions 5,6	01-0000-0-1110.00-1150-1010-305-000-000	71,534	
K	Masters Stipend	01-0000-0-1161.00-1150-1010-305-000-000	1,344	
DO	Technology Director	01-0000-0-2316.00-1110-2700-015-120-000	55,090	
DO	Technology Director	01-0000-0-2316.00-1110-2700-305-120-000	55,090	332,598
	ENGLISH/CORE			
K	5th Grade Core	01-0000-0-1110.00-1110-1010-305-000-000	100,294	
K	5th Grade Core	01-0000-0-1110.00-1110-1010-305-000-000	103,789	
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,240	
K	GLC Stipend	01-0000-0-1161.00-1110-1010-305-000-000	6,720	
K	5th Grade Core	01-0000-0-1110.00-1110-1010-305-000-000	87,318	
K	5th Grade Core	01-0000-0-1110.00-1110-1010-305-000-000	65,307	
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	1,792	
K	5th Grade Core	01-0000-0-1110.00-1110-1010-305-000-000	51,643	
K	5th Grade Core	01-0000-0-1110.00-1110-1010-305-000-000	44,346	
K	5th Grade	01-0000-0-1110.00-1110-1010-305-000-000	114,412	
K	Core 6 Core	01-0000-0-1110.00-1110-1010-305-000-000	72,633	
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,240	
K	Core (6) GLC	01-0000-0-1110.00-1110-1010-305-000-000	109,824	
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,240	
K	GLC Stipend	01-0000-0-1110.00-1110-1010-305-000-000	6,720	
K	Core 6	01-0000-0-1110.00-1110-1010-305-000-000	50,474	
K	Expressions 6	01-0000-0-1110.00-1110-1010-305-000-000	25,238	
K	Curriculum Stipend	01-0000-0-1110.00-1110-1010-305-000-000	2,240	
K K	Common Core Stipend	01-0000-0-1110.00-1110-1010-305-000-000	2,240	
	7th Grade L/A	01-0000-0-1110.00-1110-1010-305-000-000	83,029	
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,240	
K	Expressions 7 Program Coordinator	01-0000-0-1110.00-1110-1010-305-000-000	47,692	
K	Masters Stipend	01-0000-0-1110.00-1110-1010-305-000-000 01-0000-0-1161.00-1110-1010-305-000-000	200	
K	Language Arts 8	01-0000-0-1110.00-1110-1010-305-000-000	896	
K	Expressions 7	01-0000-0-1110.00-1110-1010-305-000-000	70,822	
	Masters Stipend	01-0000-0-1116.00-1110-1010-305-000-000	47,215 2,240	1,105,844
	MATHEMATICS			
K	Math 7	01-0000-0-1110.00-1110-1010-305-000-000	37,758	
K	Extended Math 5,6,7,8	01-0000-0-1110.00-1110-1010-305-000-000	37,758	
	Math 6	01-0000-0-1110.00-1110-1010-305-000-000	66,519	
K	Math 7	01-0000-0-1110.00-1110-1010-305-000-000	44,346	
K	Math (8)	01-0000-0-1110.00-1110-1010-305-000-000	103,789	
	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,240	
K	Curriculum Stipend	01-0000-0-1110.00-1110-1010-305-000-000	2,240	
K	Common Core Math	01-0000-0-1110.00-1110-1010-305-000-000	2,240	
K	Math 6	01-0000-0-1110.00-1110-1010-305-000-000	64,894	
K	Math 7	01-0000-0-1110.00-1110-1010-305-000-000	37,758	399,542

SALARY + H&W STATUTORY COSTS TOTAL

SCHOOL	POSITION	ACCOUNT CODES		STATUTORY COSTS TOTAL
		ACCOCKT CODES		TOTAL
	FOREIGN LANGUAGE			
K	Spanish 8	01-0000-0-1110.00-1234-1010-305-000-000	99,066	
K	Curriculum Stipend	01-0000-0-1110.00-1234-1010-305-000-000	2,240	
K	Spanish 7	01-0000-0-1110.00-1234-1010-305-000-000	110,864	
K	Masters Stipend	01-0000-0-1161.00-1234-1010-305-000-000	2,240	214,410
	LIBRARY SCIENCES			
В	Librarian	01 0000 0 1010 00 1110 0100 015 000 000		
К	Librarian	01-0000-0-1210.00-1110-2420-015-000-000	118,419	
K	Masters Stipend	01-0000-0-1210.00-1110-2420-305-000-000	116,672	
K	wasters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,240	237,331
	SCIENCE			
K	Science 6	01-0000-0-1110.00-1110-1010-305-000-000	110,864	
K	Extra Period Science	01-0000-0-1110.00-1110-1010-305-000-000	18,879	
K	Science 7	01-0000-0-1110.00-1110-1010-305-000-000	118,038	
K	Science (8)	01-0000-0-1110.00-1110-1010-305-000-000	110,864	
K	Masters Stipend	01-0000-0-1161.00-1110-1010-305-000-000	2,240	
K	Curriculum Stipend	01-0000-0-1110.00-1110-1010-305-000-000	2,240	
K	Common Core Science	01-0000-0-1110.00-1110-1010-305-000-000	2,240	365,365
	FINE ARTS			
В	Art	01-0000-0-1110.00-1451-1010-015-000-000	108,508	
В	National Board Cert.	01-0000-0-1161.00-1451-1010-015-000-000	2,240	
В	Music	01-0000-0-1110.00-1454-1010-015-000-000	81,411	
В	Performing Arts	01-0000-0-1161.00-1454-1010-015-000-000	2,240	
K	Art	01-0000-0-1110.00-1451-1010-305-000-000	110.864	
K	Masters Stipend	01-0000-0-1161.00-1451-1010-305-000-000	2.240	
K	Curriculum Stipend	01-0000-0-1110.00-1451-1010-305-000-000	2,240	
K	Music	01-0000-0-1110.00-1454-1010-305-000-000	87,264	
K	Music - Extra Period	01-0000-0-1110.00-1454-1010-305-000-000	14,116	
K	Video 6	01-0000-0-1110.00-1110-1010-305-000-000	18,160	
K	Woodshop	01-0000-0-1110.00-1478-1010-305-000-000	88,496	517,779
			55,430	317,779
		Total Expenditures (Salary/Benefits/Statutory Costs)		3,764,618
		Difference behaves Revenue as Farm		110000
		Difference between Revenue vs Expenditures		(51)



COUNTY OF MARIN

Sample Ballot

& Voter Information Pamphlet

PRESIDENTIAL PRIMARY ELECTION

TUESDAY, FEBRUARY 5, 2008

ATTENTION VOTERS ANOTHER POLITICATION (SEED) ANAPPELICATION FOR A VISION BUILDIE AND THEER LOCATION (OF YOUR POLITICAL PLACE IS ON THEIR BANCE COVER. MERES YOUR SEMPLE BEING FOR IS.

POLLS OPEN AT 7 AM AND CLOSE AT 8 PM
 Compiled and distributed by the Marin County Registrar of Voters.
 Marin Civic Center, Room 121, 3501 Civic Center Drive
 San Rafael, CA 94903 (415) 499-6456

 For Voter and Campaign Information visit our website at

http://www.marinvotes.org

KENTFIELD SCHOOL DISTRICT MEASURE A

To maintain excellence in Kentfield's public education by supporting superior core programs, attracting/retaining highly-qualified teachers, maintaining small class sizes, and enhancing technology programs, shall Kentfield School District levy parcel taxes, to continue existing assessments, at \$773.94 per year for parcels containing one single-family residence, and at rates specified in the sample ballot for all other parcels, increase rates by 5% per year, grant senior exemptions, and implement an annual financial audit, for ten years?

IMPARTIAL ANALYSIS BY COUNTY COUNSEL KENTFIELD SCHOOL DISTRICT PARCEL TAX MEASURE A

If this Measure is approved by a two-thirds vote, the Kentfield School District will be authorized to continue an existing parcel tax, for the purposes of supporting superior core programs, attracting and retaining highly-qualified teachers and staff, maintaining small class sizes and enhancing technology programs, in the amount of Seven Hundred Seventy-Three and Ninety-Four Cents (\$773.94) on each parcel containing one single-family residence with Five Percent (5%) rate increases per year.

The Measure authorizes the District to grant senior exemptions to the parcel tax, and implements an annual financial audit.

Dated: November 8, 2007

s/PATRICK K. FAULKNER County Counsel

ARGUMENT IN FAVOR OF MEASURE A

Bacich Elementary and Kent Middle are award winning schools, both having been officially recognized as "California Distinguished Schools" and both scoring in the top 3% in recent statewide testing. We continue to attract the best educators and are consistently rewarded with our teachers receiving multiple teaching awards, grants and even California's highest teaching honor, the California State Teacher of the Year Award.

For decades, Kentfield schools have fostered and supported the educational needs of students, successfully equipping them for higher education and to better our community. The reputation of our schools attracts families to the District, resulting in significantly increased property values and recently, in protecting the values of our homes while the broader real estate market declines.

For over 25 years, excellence has been achieved at our schools through rigorous cost control, parent and community contributions, and most importantly the *voter-approved parcel tax*. Without Measure A, our schools would experience an immediate funding loss of approximately 25%. It is hard to imagine the loss of 25% of the schools' teachers, staff, equipment and supplies. Accordingly, Measure A is vital to our schools and the health of our community.

Measure A will enable the Kentfield School District to continue attracting and retaining the best teachers and staff, continue to deliver high-quality academics, maintain small class size, an up-to-date technology program, and provide for superior facilities maintenance. Measure A continues the existing parcel tax rate structure with the same 5% annual adjustments to address inflation, projected enrollment growth and rising basic costs. Measure A provides an exemption for property owners 65 and older by applying to the Kentfield School District.

The excellent education provided by our schools has been a cornerstone for generations of Greenbrae and Kentfield students and families. Please join us in extending that foundation of excellence by supporting Measure A.

s/JENNIFER GRELLMAN

President, Kentfield School District Board of Trustees s/DAVID LEE

President, Kentfield Schools Foundation

s/JOSHUA M. RAFNER

President, Kent Woodlands Property Owners Association

s/BRENDAN FOGARTY

President, Greenbrae Property Owners Association

s/JUDITH O'CONNELL ALLEN

Former Trustee, Kentfield School District Chair, Kentfield School District Bond Oversight Committee

Bacich Grandparent

NO ARGUMENT AGAINST MEASURE A WAS SUBMITTED.

FULL TEXT OF MEASURE A RESOLUTION #5, 2007-2008 ORE THE BOARD OF TRUSTEES OF THE KENTFIELD SCHOOL DISTRICT MARIN COUNTY, CALIFORNIA

In the Matter of a Special Tax Election RESOLUTION AND ORDER OF ELECTION

WHEREAS, the California State Legislature has failed to provide adequate funding for the continued operations of the Kentfield School District ("District") schools (Anthony Bacich Elementary School and Adaline E. Kent Middle School); and as a result of this lack of funding and financial support for the schools, the District is constantly in danger of needing to reduce or eliminate many study programs beneficial and necessary to the children who attend the schools of the District; and once eliminated these programs of study will be extremely difficult to reinstitute; and

WHEREAS, the District continues to engage in a variety of efforts to generate funds for the educational programs, including lobbying the State Legislature and conducting many local fundraising efforts, and has undertaken cost-cutting measures, including employee layoffs and reduction of programs and services beneficial and necessary to the students of the District; and

WHEREAS, the reliance solely on State funding will result in further loss of critical programs; and

WHEREAS, a thorough and developed public education program delivers many long-lasting benefits and advantages to all of the residents of our community; and

WHEREAS, without a renewed authorization by the voters for a parcel tax, substantial reduction or elimination of educational programs, services, teachers and staff will be necessary and will have a severe negative impact on the children of the District and the community as a whole; and

WHEREAS, section 4 of Article XIIIA of the California Constitution and Government Code sections 50075, 50076, 50077, 50079, and 53720, 53721, 53722 and 53724 authorize school districts to levy a special tax to raise funds for the purpose of conducting its business upon the approval of two-thirds of the votes cast by voters voting upon such a special tax proposal; and

WHEREAS, the Board of Trustees has conducted a noticed public hearing on October 9, 2007, as required by law, on the question of whether or not to request the District's voters to authorize funding to continue the programs identified below.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE KENTFIELD SCHOOL DISTRICT FINDS, DETERMINES, RESOLVES, AND ORDERS AS FOL-LOWS:

LOWS:

<u>Section 1</u>: The recitals listed above are adopted as true and correct.

Section 2: A special election is hereby called and ordered and shall be conducted on February 5, 2008, at which election will be submitted to the qualified voters of the District a measure to authorize a parcel tax for the purpose of continuing vital educational programs critical to

the educational process in the schools of the District, which programs are identified below.

Section 3: At the special election to be held within the boundaries of the District on February 5, 2008, the following measure shall be submitted to the qualified voters within the District, to wit:

Kentfield Schools Community Support Measure

To maintain excellence in the District's schools by supporting superior core programs, attracting/retaining highly-qualified teachers and staff, maintaining small class sizes, and enhancing technology programs, shall Kentfield School District levy parcel taxes, to continue existing assessments, at \$773.94 per year for parcels containing one single-family residence, at rates specified below for all other parcels, increase rates by 5% per year, grant senior exemptions, and implement an annual financial audit, for ten years?

The following educational programs and services shall be supported by the parcel tax:

Quality of Teachers and Other Staff Members: Attract and retain outstanding teachers, administrators and support staff.

Class Size: Attempt to maintain class size ratios at current levels and, when reasonably possible, reduce existing levels.

Computer Education & Resources: Implementation of a three-year Technology Use Plan, enhancing the instruction in all areas of the curriculum. Attempt to maintain and support technology modernization.

English: Additional instruction of literature, grammar, and writing skills in grades 6, 7, and 8 and special resource staff to teach specific groups in grades 1 through 5.

Mathematics: Curriculum offerings in pre-algebra and algebra for grades 7 and 8 and special resource staff to teach specific groups in grades 1 through 5.

Foreign Language: Continued focus of instruction in Spanish with potential additional emphasis on additional languages.

Library Sciences: Library staff and resources at Kent Middle School and Bacich School to support the study of literature at all grade levels.

Increase Classroom Time: Continuation of additional academic time and study time above state minimum requirements.

<u>Special Student Needs</u>: Special resources and staffing for students with special requirements.

Science: Instructional programs for all grade levels with a full three-year program at Kent Middle School.

Textbooks/Library Books: Current and expanded textbooks, library books and instructional materials for all students.

<u>Staff Development</u>: Provide for a staff development program to meet the ongoing needs for curriculum development and implementation.

Fine Arts: Continue current art, music, and drama programs.

Maintenance: Maintenance services and projects commensurate with a superior educational program.

<u>Campus Security</u>: Continue to upgrade and expand security on both school campuses.

The parcel tax will be imposed at the rate of \$773.94 per year for each assessor's parcel containing one single-family residence or dwelling unit. For parcels containing more than one single-family residence or dwelling unit, the tax will be imposed at the rate of \$773.94 per year for the first unit and \$84.44 per year for each additional unit, but not less than \$773.94 per parcel per year. For all other parcels within the District, the tax will be imposed at the following rates, but not less than \$773.94 per parcel per year:

Parcel Size (square feet)	Tax (per parcel per year
Up to 4,999	\$ 773.94
5,000 to 9,999	\$ 1,899.60
10,000 to 24,999	\$ 3,799.16
25,000 to 49,999	\$ 7,739.06
50,000 to 149,999	\$10,834.68
150.000 and greater	\$12,945.32

All parcel sizes shall be determined from the records maintained by the Marin County Assessor's office. This tax would continue the 2002-2009 authorized assessment per parcel per year. Each year during the assessment period there will be an increase of 5% from the prior year's rates for all parcels not exempt from the tax. An exemption from the assessment will be made available to each individual in the District who will attain 65 years prior to July 1 of the assessment year, and who owns a beneficial interest in the parcel, and who uses that parcel as his or her principal place of residence, and who applies to the District on or before July 1, 2009, or July 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 use the parcel as his or her principal residence.

Senior exemptions granted during the term of the current special assessment will be continued after reapplication and verification beginning July 1, 2009.

<u>Section 4</u>: The text of the measure as displayed on each individual ballot shall be abbreviated and shall read as follows:

KENTFIELD SCHOOL DISTRICT SPECIAL PARCEL TAX ASSESSMENT FOR EDUCATIONAL PROGRAMS AND SERVICES

To maintain excellence in Kentfield's public education by supporting superior core programs, attracting/retaining highly-qualified teachers, maintaining small class sizes, and enhancing technology programs, shall Kentfield School District levy parcel taxes, to continue existing assessments, at \$773.94 per year for parcels containing one single-family residence, and at rates specified in the sample ballot for all other parcels, increase rates by 5% per year, grant senior exemptions, and implement an annual financial audit, for ten years?

The District's Superintendent, or his 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 conform to any requirement of the laws authorizing the measure to be submitted to the District's voters, or of the Marin County Clerk.

<u>Section 5</u>: Commencing on July 1, 2009, the special tax specified above shall be collected and administered by the County of Marin in the same manner as ad valorem property taxes are fixed, collected, and administered under provisions of the California Revenue and Taxation Code.

Section 6: 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 special tax levied in accordance with this Resolution: (a) the specific purposes of the special tax shall be those purposes identified above; (b) the proceeds of the special 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 special tax must be deposited; and (d) an annual written report and financial audit shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the special tax proceeds and (ii) the status of any project required or authorized to be funded from the proceeds of the special tax, as identified above.

Section 7: The Superintendent of Schools of Marin County is hereby requested to call a special election of the said special tax to be held on February 5, 2008. The County Clerk is hereby requested and authorized to: (a) set forth on all sample ballots relating to said election to be mailed to the qualified electors of the Kentfield School District said measure; (b) to provide absent voter ballots for said special tax election for use by qualified electors of the District who are entitled thereto in the manner provided by Law; and (c) to conduct the election in accordance with all legal requirements.

Section 8: In accordance with Education Code section 5342 and Elections Code section 10402.5, it is hereby requested that the special election to be held hereunder, on February 5, 2008, be consolidated by the County Clerk and the County Board of Supervisors, for all purposes, with the statewide presidential primary election scheduled for the same day.

Section 9: If any section, subsection, phrase or clause of this Resolution, or its application to any person or circumstance, is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this Resolution, or their application to any other person or circumstance. The Board of Trustees declares that it would have adopted this Resolution and each section, subsection, phrase or clause thereof irrespective of the fact that any one or more sections, subsections, sentences, phrases or clauses, or their application to any person or circumstance, shall be declared invalid.

<u>Section 10</u>. The Clerk of this Board of Trustees is hereby authorized and directed to certify to the due adoption of this Resolution and to transmit a copy hereof so certified

Kentfield School District

2009 - 2019 PARCEL TAX CALCULATIONS:

Year 10	luly 1, 2018	1,200.66	\$ 2,946.88	5,893.76	12,005.82		20,082.44
		\$	\$	\$	\$	\$	\$
Year 9	uly 1, 2017	1,143.48	2,806.56	5,613.10	11,434.12 \$	16,007.76 \$	19,126.14 \$
		\$	\$	\$	S	\$	\$
Year 8	July 1, 2016	\$ 987.78 \$ 1,037.16 \$ 1,089.02 \$ 1,143.48 \$ 1,200.66	2,424.42 \$ 2,545.64 \$ 2,672.92 \$ 2,806.56 \$	4,848.80 \$ 5,091.24 \$ 5,345.80 \$ 5,613.10 \$ 5,893.76	10,889.64 \$	15,245.46 \$	15,735.12 \$ 16,521.88 \$ 17,347.98 \$ 18,215.38 \$
		\$	\$	\$	\$	S	\$
Year 7	July 1, 2015	1,037.16	2,545.64	5,091.24	10,371.08	\$ 14,519.50 \$ 15	17,347.98
		\$	\$	\$	\$	\$	\$
Year 6	uly 1, 2014	987.78	2,424.42	4,848.80		1000000	16,521.88
		\$	\$	\$	\$	\$	\$
Year 5	July 1, 2013	940.74	\$ 2,308.98	4,617.90	9,406.88 \$	13,169.62 \$	15,735.12
	٦١	\$		\$	\$	\$	\$
Year 4	July 1, 2012	895.94	2,199.02	4,398.00	8,958.94	12,542.50	14,985.82 \$
	\neg	\$	\$	\$	\$	\$	\$
Year 3	July 1, 2011	853.28	2,094.30	4,188.58	8,532.32	11,945.24	14,272.20
		\$	\$	\$	\$	\$	\$
Year 2	July 1, 2010	812.64	1,994.58	3,989.12	8,126.02	11,376.42	13,592.58
		\$	\$	\$	\$	\$	\$
Year 1	July 1, 2009	773.94	1,899.60 \$	3,799.16	7,739.06	10,834.68	12,945.32 \$
	71	\$	\$	\$	\$	\$	\$
		Parcel Tax Single Dwelling	Commerical up to 4,999	Commerical to 9,999	Commerical to 24,999	Commerical to 49,999	Commerical and greater

Marin County Office of Education Mary Jane Burke, Superintendent

1111 Las Gallinas Avenue San Rafael, California 94903

PARCEL TAX SUMMARY OF MARIN COUNTY SCHOOL DISTRICTS FISCAL YEAR 2014-2015

DISTRICT TERM AMOUNT ADJUST Bolinas-Stinson 5 yrs \$ 250.00 No Bolinas-Stinson 6 yrs \$ 300.00 No Dixie 8 yrs \$ 352.00 No Kentfield ** 10 yrs \$ 773.94 5% p Lagunitas 8 yrs \$ 352.00 6.5% p Larkspur-Corte Madera ** 8 yrs \$ 368.88 5% per Mill Valley 8 yrs \$ 196.00 3% per Nicasio 6 yrs \$ 251.00 No Novato 8 yrs \$ 251.00 No Reed 8 yrs \$ 508.00 3% per Reed 8 yrs \$ 508.00 3% p Ross 8 yrs \$ 508.00 3% p Ross Valley 8 yrs \$ 458.66 4% p Ross Valley	### AMOUNT \$ 250.00 \$ 300.00 \$ 352.00 \$ 352.00 \$ 325.00 \$ 368.88 \$ 663.38 \$ 196.00 \$ 375.00	ADJUSTMENTS None None 5% per yr 6.5% per yr 5% per yr 5% per yr 5% per yr 4% per yr	\$ 300.00 \$ 300.00 \$ 352.00 \$ 418.10 \$ 448.40 \$ 846.66 \$ 201.88	DATE 3/3/2009 6/14/2013 5/3/2011 2/5/2008	DATE 6/30/2014
5 yrs \$ 250.00 6 yrs \$ 300.00 8 yrs \$ 352.00 10 yrs \$ 355.00 8 yrs \$ 368.88 10 yrs \$ 196.00 8 yrs \$ 251.00 8 yrs \$ 251.00 8 yrs \$ 319.00 8 yrs \$ 251.00 8 yrs \$ 319.00 8 yrs \$ 508.00 8 yrs \$ 458.66 8 yrs \$ 458.66	\$ 250.00 \$ 300.00 \$ 352.00 \$ 773.94 \$ 325.00 \$ 368.88 \$ 663.38 \$ 196.00 \$ 375.00 \$ 251.00	None None None S% per yr 5% per yr 5% per yr 6% per yr 4% per yr 4% per yr		3/3/2009 6/14/2013 5/3/2011 2/5/2008	6/30/2014
6 yrs \$ 300.00 8 yrs \$ 352.00 10 yrs \$ 173.94 10 yrs \$ 325.00 8 yrs \$ 368.88 10 yrs \$ 663.38 8 yrs \$ 196.00 8 yrs \$ 251.00 6 yrs \$ 251.00 8 yrs \$ 251.00 8 yrs \$ 508.00 8 yrs \$ 508.00 8 yrs \$ 458.66 8 yrs \$ 458.66 8 yrs \$ 443.76	\$ 300.00 \$ 352.00 \$ 773.94 \$ 325.00 \$ 368.88 \$ 663.38 \$ 196.00 \$ 375.00 \$ 251.00	None None S% per yr 5% per yr 5% per yr 5% per yr 6 per yr 4% per yr		6/14/2013 5/3/2011 2/5/2008	
8 yrs \$ 352.00 10 yrs \$ 352.00 8 yrs \$ 325.00 10 yrs \$ 663.38 8 yrs \$ 196.00 8 yrs \$ 251.00 6 yrs \$ 251.00 8 yrs \$ 251.00 8 yrs \$ 251.00 8 yrs \$ 250.00 8 yrs \$ 508.00 8 yrs \$ 458.66 8 yrs \$ 458.66 8 yrs \$ 458.66	\$ 352.00 \$ 773.94 \$ 325.00 \$ 368.88 \$ 663.38 \$ 196.00 \$ 375.00	None 5% per yr 5% per yr 5% per yr 6 per yr max 4% per yr		2/5/2008	6/30/2020
* 10 yrs \$ 773.94 8 yrs \$ 325.00 Corte Madera ** 8 yrs \$ 663.38 10 yrs \$ 196.00 8 yrs \$ 375.00 6 yrs \$ 251.00 8 yrs \$ 458.66 8 yrs \$ 508.00 8 yrs \$ 508.00 8 yrs \$ 508.00 8 yrs \$ 508.00	\$ 773.94 \$ 325.00 \$ 368.88 \$ 663.38 \$ 196.00 \$ 375.00	5% per yr 5.5% per yr 5% per yr 5% per yr 6 per yr 4% per yr		2/5/2008	6/30/2019
20rte Madera ** 8 yrs \$ 325.00 20rte Madera ** 8 yrs \$ 368.88 20rte Madera ** 8 yrs \$ 663.38 8 yrs \$ 196.00 6 yrs \$ 251.00 6 yrs \$ 251.00 8 yrs \$ 319.00 8 yrs \$ 508.00 8 yrs \$ 508.00 8 yrs \$ 508.00 8 yrs \$ 508.00	\$ 325.00 \$ 368.88 \$ 663.38 \$ 196.00 \$ 375.00	5.5% per yr 5% per yr 5% per yr 6 per yr max 4% per yr		000010177	6/30/2019
Sorte Madera ** 8 yrs \$ 368.88 10 yrs \$ 663.38 10 yrs \$ 196.00 8 yrs \$ 251.00 8 yrs \$ 319.00 8 yrs \$ 508.00 8 yrs \$ 508.00 8 yrs \$ 458.66 8 yrs \$ 8 yrs \$ 458.66 8 yrs \$ 8 yrs \$ 458.66 8 yrs \$ 8 yrs \$ 8 yrs \$ 458.66 8 yrs \$ 458.66 8 yrs \$ 8 yrs \$ 458.66 8 yrs \$ 8 yrs \$ 458.66 8 yrs \$ 508.00 9	\$ 368.88 \$ 663.38 \$ 196.00 \$ 375.00 \$ 251.00	5% per yr 5% per yr 6 per yr max 4% per yr		11/3/2009	6/30/2018
8 yrs \$ 196.00 8 yrs \$ 196.00 8 yrs \$ 251.00 8 yrs \$ 251.00 8 yrs \$ 319.00 8 yrs \$ 626.98 8 yrs \$ 458.66 9 yrs \$ 458.66	\$ 663.38 \$ 196.00 \$ 375.00 \$ 251.00	5% per yr 6 per yr max 4% per yr		11/3/2009	6/30/2018
8 yrs \$ 196.00 8 yrs \$ 375.00 6 yrs \$ 251.00 8 yrs \$ 319.00 8 yrs \$ 508.00 8 yrs \$ 626.98 9 yrs \$ 458.66	\$ 196.00 \$ 375.00 \$ 251.00	6 per yr max 4% per yr		11/4/2008	6/30/2018
8 yrs \$ 375.00 6 yrs \$ 251.00 8 yrs \$ 251.00 8 yrs \$ 319.00 8 yrs \$ 508.00 8 yrs \$ 626.98 ey 8 yrs \$ 458.66 ey 8 yrs \$ 4476	\$ 375.00	4% per yr		11/6/2012	6/30/2021
8 yrs \$ 251.00 8 yrs \$ 319.00 8 yrs \$ 508.00 8 yrs \$ 626.98 alley 8 yrs \$ 458.66 fael Elem. 8 yrs \$ 144.76	€ €		4/4:40	6/3/2008	6/30/2016
Syrs \$ 251.00	. 6	None	\$ 251.00	6/2/2009	6/30/2015
8 yrs \$ 319.00 8 yrs \$ 508.00 8 yrs \$ 626.98 Valley 8 yrs \$ 458.66 afael Elem. 8 yrs \$ 144.76	9	None	\$ 251.00	5/6/2014	6/30/2023
8 yrs \$ 508.00 8 yrs \$ 626.98 Valley 8 yrs \$ 458.66 safael Elem. 8 yrs \$ 144.76	49	3% per yr	- \$	11/6/2007	6/30/2014
Valley 8 yrs \$ 626.98 Valley 8 yrs \$ 458.66 Safael Elem. 8 yrs \$ 144.76	69	3% per yr	\$ 508.00	5/6/2014	6/30/2022
Valley 8 yrs \$ 458.66 Rafael Elem. 8 yrs \$ 144.76	65	3% per vr	\$ 771.08	3/6/2007	6/30/2015
8 yrs \$ 144.76	↔ 69	4% per yr	\$ 496.08	6/5/2012	6/30/2020
	49	5% per yr		8/30/2005	6/30/2014
8 Vrs \$ 203.70	69	5% per yr	\$ 203.70	5/7/2013	6/30/2022
8 vrs \$ 98.90	69	5% per yr	- +	8/30/2005	6/30/2014
8 Vrs \$ 146.08	69	5% per yr	\$ 146.08	5/7/2013	6/30/2022
6 vrs \$ 151.82	69	2% per yr	\$ 188.40		6/30/2021
10 vrs \$ 245.94	69	3% per yr	\$ 260.92	11/8/2011	6/30/2022

New parcel tax measures highlighted in bold italicized print

* does not include senior exemptions ** 6-tier rate, residential only listed (< 5,000 sq. ft.)

Revised August 1, 2014