

**KENTFIELD SCHOOL DISTRICT
RESOLUTION NO. 4
2017-18**

**RESOLUTION ORDERING A SPECIAL ELECTION TO BE HELD ON
MARCH 6, 2018 FOR THE PURPOSE OF SUBMITTING TO
THE QUALIFIED ELECTORS OF THE DISTRICT THE QUESTION OF
LEVYING A QUALIFIED SPECIAL TAX UPON EACH PARCEL IN THE
DISTRICT FOR EDUCATIONAL PURPOSES AND ESTABLISHING THE
SPECIFICATIONS OF THE ELECTION ORDER**

WHEREAS, Kentfield School District provides an environment that challenges all students to live, learn and lead to their fullest potential and the excellent education local schools provide helps keep our community united and our property values strong; and

WHEREAS, for over 30 years, voter-approved local parcel tax funding has kept Kentfield schools among the best in the state, and local schools rely on this resource to keep class sizes small, attract and retain highly-qualified teachers and maintain our district's proud tradition of academic excellence; and

WHEREAS, local parcel tax funding is now set to expire and the loss of this funding could mean that class sizes increase, school libraries close and school staff, including teachers, aides, librarians and counselors, could be laid off and educational programs critical to a well-rounded education, such as specialized math, technology, art and music could also be reduced; and

WHEREAS, the Board of Education (the "Board") believes that the continuation of local parcel tax funding is necessary to maintain quality education for the students of Kentfield School District (the "District"); and

WHEREAS, the Board has placed this measure on the ballot to renew the existing parcel tax rate of \$1,143 currently paid by residential property owners, increase the rate by \$355 per parcel and apply the new rate to all taxable properties, other than those qualifying for an exemption provided for in this measure, to bring current local education funding into compliance with recent changes in state law, and;

WHEREAS, all money raised by this measure would go to Bacich Elementary School and Kent Middle School in the Kentfield School District, and could not be taken away by Sacramento and no funds may be used for administrators' salaries, and;

WHEREAS, an independent oversight committee comprised of local community members would review the use of parcel tax funds to ensure they are spent as promised and annual audits of the funds are mandatory, and;

WHEREAS, senior citizens and low-income people with disabilities are eligible to apply for an exemption from the cost of the measure, and;

WHEREAS, Section 4 of Article XIII A and Section 2 of Article XIII C of the California Constitution and Sections 50075, 50076, 50077, 50079 and 53722 *et seq.* of the California Government Code authorize a school district, upon approval of two-thirds of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

NOW THEREFORE, THE BOARD OF TRUSTEES THE KENTFIELD SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES AND ORDERS AS FOLLOWS:

Section 1. The foregoing recitals are true and correct and are incorporated herein by this reference.

Section 2. The Board has determined in its best judgment that in order to maintain quality education for all students in the District, an election is advisable and, on that basis, hereby orders the Marin County Registrar Voters to call an election and submit to the voters of the District a measure to continue the District's existing qualified special tax measures with annual cost of living increases. The full text of the measure is in **Exhibit A**, attached.

Section 3. The text of the measure as displayed on each individual ballot shall be abbreviated and shall read as follows:

"To ensure quality education and protect \$4.5 million in expiring annual local funding that cannot be taken by the State, shall Kentfield School District maintain core academics, including math, science, reading and writing; attract and retain exceptional teachers; and preserve small classes by adding \$355 to the current \$1,143 per parcel rate and continuing local school funding for 10 years, with senior exemptions, annual inflation adjustments, independent citizens oversight, and all funds for Kentfield students?"

Section 4. Under the special tax measure, the tax rate will increase annually by 3% per year. The annual adjustments will begin on July 1, 2019 and continue until the expiration date of the measure on June 30, 2028.

Section 5. Subject to two-thirds approval of the voters, and commencing on July 1, 2018, the Marin County Tax Collector shall collect the special tax annually on all assessor's parcels at the rate specified above for a period of twelve years. The Marin County Tax Collector shall collect and administer the special tax at the same time as, along with, and in the same manner as he/she fixes and collects ad valorem property taxes under provisions of the California Revenue and Taxation Code.

Section 6. Subject to two-thirds approval of the voters, the special tax so authorized will entirely supersede and replace the Parcel Taxes authorized by the District's voters in the Parcel Taxes first approved in 1987. If this measure is not so approved, then the former Parcel Taxes shall continue in effect, in accordance with their terms.

Section 6. Pursuant to Government Code Section 50079, the senior exemption contained in the existing qualified special tax will also be continued by this measure through 2029; the exemption

shall be granted for any parcel owned by one or more persons 65 years of age or over on or before January 1 of any applicable year who uses that parcel as his or her principal place of residence, upon application for exemption.

Section 7. Pursuant to Government Code Section 50079, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons receiving either Supplemental Security Income ("SSI") for disability or Social Security Disability Insurance ("SSDI") benefits, regardless of age, who occupies the parcel as a principal residence, upon application for exemption ("SSI/SSDI Recipient Exemption"). Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) prior to each year the parcel is levied in accordance with the process established by the District and as described in the attached full text of the measure (**Exhibit A** hereto).

Section 8. The District shall provide all accountability measures required by Government Code Sections 50075.1 and 50075.3 including, but not limited to the following:

- Ensuring that the proceeds of the special tax enacted by this Resolution shall be applied only to the specific purposes identified in this Resolution;
- Creating an account into which the proceeds of the special tax shall be deposited; and
- Ensuring that the District's chief fiscal officer files a report with the Governing Board at least once a year regarding the amount of funds collected and expended, and the status of any project required or authorized to be funded by the special tax.

Section 9. In addition to the accountability measures required by law and described in Section 8, the District shall ensure the following actions are taken:

- An annual mandated District audit shall be performed, which will include an audit of the proceeds of the special tax to ensure that they are used for the purposes identified in this Resolution; and
- An independent Community Oversight Committee shall be appointed by the Governing Board to monitor expenditures funded by the measure so that the District can ensure that said funds are spent for the purposes approved by the voters, and will report on an annual basis to the Board and community on how these funds have been spent.

Section 10. The authority for the specifications of this election order is contained in Section 5322 of the California Education Code.

Section 11. The Clerk of the Board is hereby requested and directed to immediately deliver certified copies of this Resolution to the Marin County Registrar of Voters, the Marin County Board of Supervisors, and the Marin County Superintendent of Schools so that it will be received by no later than Wednesday, December 6, 2017.

Section 12. The Marin County Superintendent of Schools is hereby requested to deliver this Resolution, which constitutes the order of election, and a formal notice of the election, as described in Section 15 below, to the Marin County Registrar of Voters no later than Wednesday, December 6, 2017. The Marin County Superintendent of Schools is hereby requested to perform the duties under Education Code Section 5302, including calling the election, preparing recommendations, statements, or arguments for the election as required, and receiving petitions, as necessary.

Section 13. The Board requests the Marin County Clerk and Marin County Superintendent of Schools to take all steps necessary to call and hold the election on March 6, 2018, in accordance with law.

Section 14. The Board of Supervisors of Marin County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

Section 15. In accordance with Education Code section 5342 and Elections Code section 10402.5, it is hereby requested that the Marin County Registrar of Voters and the Marin County Board of Supervisors consolidate the election ordered by the Resolution with any and all other elections to be held on March 6, 2018 and within the District.

Section 16. The Marin County Superintendent of Schools is hereby requested to prepare a Formal Notice of School Parcel Tax Election (the "Notice") containing the information specified in Section 5361 of the Education Code and in substantially the form attached hereto as **Exhibit B**, and to publish and/or post the Notice as required by law.

Section 17. The members of the Board, the Superintendent of the District, and officers of the District are hereby authorized and directed, individually and collectively, to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution including, without limitation, preparing and submitting for inclusion in the voter information pamphlet an argument in favor of passage of the Measure. All actions taken by the officers and agents of the District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects by adoption of this Resolution.

Section 18. The District's Superintendent and/or her designee are hereby authorized and directed to make any changes to the text of the Measure described in this Resolution, the abbreviated form of the Measure, or the text of this Resolution, as may be convenient or necessary to comply with the intent of this Resolution, the lawful requests of appropriate elections officials, and all applicable laws and regulations.

Section 19. If any section, subsection, phrase, or clause of this Resolution is for any reason held to be invalid, the invalidation shall not affect the validity of the remaining portions of this Resolution. The Board declares that it would have adopted this Resolution and each section, subsection, phrase or clause of the Resolution irrespective of the fact that any one or more sections, subsections, phrases, or clauses may be declared invalid.

PASSED AND ADOPTED by the Kentfield School District Board of Trustees this 14th day of November, 2017:

AYES: 5

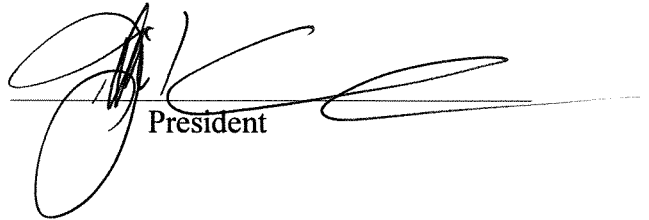
NOES: 0

ABSTAIN: 0

ABSENT: 0

BOARD OF TRUSTEES OF THE
KENTFIELD SCHOOL DISTRICT

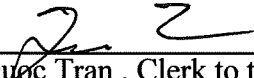
By:

A handwritten signature in black ink, consisting of a large, stylized initial 'J' followed by a long horizontal stroke.

President

STATE OF CALIFORNIA
COUNTY OF MARIN

I, Quoc Tran, Clerk of the Kentfield School District Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of Resolution NO. 4 adopted by the Board of Trustees at its regular meeting, called and conducted on November 14, 2017.



Quoc Tran , Clerk to the
Board of Trustees of the
Kentfield School District,
Marin County, State of California

EXHIBIT A

FULL TEXT OF SPECIAL TAX MEASURE
For
KENTFIELD SCHOOL DISTRICT

[Attached here in Full]

EXHIBIT A
FULL TEXT OF THE SPECIAL PARCEL TAX MEASURE FOR
KENTFIELD SCHOOL DISTRICT

Article 1: INTRODUCTION AND FINDINGS

Kentfield School District provides an environment that challenges all students to live, learn and lead to their fullest potential. The excellent education local schools provide helps keep our community united and our property values strong.

For over 30 years, voter-approved local parcel tax funding has kept Kentfield schools among the best in the state, and local schools rely on this resource to keep class sizes small, attract and retain highly-qualified teachers and maintain our district's proud tradition of academic excellence. This source of funding is now set to expire.

If local parcel tax funding expires, class sizes could increase, school libraries could close and school staff, including teachers, aides, librarians and counselors, could be laid off. Educational programs critical to a well-rounded education, such as specialized math, technology, art and music could also be reduced.

The Kentfield School District Board of Trustees has placed this measure on the ballot to renew the existing parcel tax rate currently paid by residential property owners, increase the rate by \$355 per parcel and apply the new rate to all taxable properties, other than those qualifying for an exemption provided for in this measure, to bring current local education funding into compliance with recent changes in state law.

Funding from the measure would be used to:

- Maintain core academic programs, including math, science, reading and writing
- Attract and retain highly-qualified teachers
- Maintain hands-on science and technology instruction
- Keep school libraries open and retain school librarians
- Support art, music and PE programs
- Prevent class sizes from increasing to 30 or more students

All money raised by this measure would go to Bacich Elementary School and Kent Middle School in the Kentfield School District, and could not be taken away by Sacramento. None of the money raised by the measure would be used for administrators' salaries. An independent oversight committee comprised of local community members would review the use of parcel tax funds to ensure funds are spent as promised. Senior citizens and low-income people with disabilities are eligible to apply for an exemption from the cost of the measure

Article 2: TERMS

Upon approval of two-thirds of those voting on this Measure, the District shall be authorized to and shall levy a qualified special tax of one thousand four hundred ninety eight dollars (\$1,498) per year per parcel of taxable real property in the District for ten (10) years, commencing July 1, 2018 and expiring June 30, 2028, raising approximately \$4.5 million annually. Under the special tax measure, the tax rate will increase annually by 3% per year. The annual adjustments will begin July 1, 2019 and continue until the expiration date of this Measure, June 30, 2028.

If approved by two-thirds of the voters casting ballots on this measure, the special taxes so authorized will entirely supersede and replace the special taxes authorized by the District's voters in the Parcel Taxes first approved in 1987. If this measure is not so approved, then the former Parcel Taxes shall continue in effect, in accordance with their terms.

Article 3: STATEMENT OF PURPOSES

To provide local revenue that cannot be taken by the State and to aid in maintaining public education in our schools, the Kentfield School District proposes to levy and collect a qualified special parcel tax and to implement accountability measures in connection with the special parcel tax to provide oversight and accountability to ensure that funds are used to:

- Maintain core academic programs, including math, science, reading and writing
- Attract and retain highly-qualified teachers
- Maintain hands-on science and technology instruction
- Keep school libraries open and retain school librarians
- Support art, music and PE programs
- Prevent class sizes from increasing to 30 or more students

The Board of Trustees will utilize parcel tax proceeds for the purposes listed above, unless the Board of Trustees determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so unfeasible or inadvisable. In any event, the Board of Trustees will not fund any program or reduction other than those listed above from the proceeds of the special parcel taxes.

Article 4: ACCOUNTABILITY AND PUBLIC INFORMATION MEASURES

(a) Accountability Requirements: The members of the Board of Education, the District Superintendent, and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code section 50075.1 that include, but are not limited to, all of the following: (i) a statement indicating the specific purposes of the qualified special tax, (ii) a requirement that the proceeds be applied only to the specific purposes identified pursuant to subsection (i), (iii) the creation of a separate special account into which the proceeds from the special taxes shall be deposited, (iv) an annual report pursuant to Section 50075.3 of the Government Code; and (v) an independent Community Oversight Committee shall be appointed by the Board of Trustees to monitor expenditures funded by the measure so that the District can ensure that said funds are spent for the purposes approved by the voters. The Community Oversight Committee will monitor the expenditures of these funds and will report on an annual basis to the Board and community on how these funds have been spent;

(b) Annual Report: Pursuant to Section 50075.3 of the Government Code, the Board of Education directs that the Chief Financial Officer of the District file a report with the Board no later than July 1, 2019, and at least once a year thereafter for the duration of the special tax. The annual report shall contain both of the following: (i) the amount of funds collected and expended from the special taxes, and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the special taxes.

(c) Specific Purposes: All of the purposes set forth in this Measure shall constitute the specific purposes of the Special Parcel Tax Measure, and the proceeds of that special tax shall be applied only for such purposes.

Article 5: PROTECTION OF FUNDING

If the adoption of this Measure results in any decrease in State or Federal funding to the District, then the amount of the special taxes authorized by this Measure will be reduced annually as necessary in order to restore any such reduction in State or Federal funding.

Article 6: LEVY AND COLLECTION

(a) Collection: The Special Parcel Tax Measure shall be collected by the Marin County Tax Collector (the "Tax Collector") at the same time and in the same manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Tax Collector. The collection of taxes under the Measure shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

(b) Definition: "Parcel of taxable real property" as used herein shall be defined as any unit of real property in the boundaries of the Kentfield School District that receives a separate tax bill for *ad valorem* property taxes from the Tax Collector's Office.

(c) Exemption: All property that the Tax Collector has determined to be otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the Measure in such year. The Tax Collector's determination of exemption or relief for any reason of any parcel from taxation, other than the Senior Citizen Exemption, shall be final on the taxpayer for purposes of the Measure. Taxpayers desiring to challenge the Tax Collector's determination should do so under the procedures established by the Tax Collector's Office and Section 4876.5 of the California Revenue and Taxation Code or other applicable law. Taxpayers seeking any refund of taxes paid pursuant to the Measure shall follow the procedures applicable to tax refunds pursuant to the California Revenue and Taxation Code.

(d) Senior Citizen Exemption: Parcels owned and occupied by individuals who are 65 years of age or older, may be exempt pursuant to the Senior Citizen Exemption provisions set forth below. Pursuant to Government Code Section 50079, a senior exemption will be included in the measure; the exemption shall be granted for any parcel owned by one or more persons 65 years of age or over on or before January 1 of any applicable year who uses that parcel as his or her principal place of residence, upon application for exemption. The District shall annually provide a list to the Tax Collector, on or before a date established by the Tax Collector of each year, of the parcels which the District has approved for the Senior Citizen Exemption as described above.

(e) Supplemental Security Income and Social Security Disability Insurance Exemption: Parcels owned and occupied by individuals who receive Supplemental Security Income ("SSI") for a Disability, regardless of age or receiving Social Security Disability Insurance ("SSDI") benefits, regardless of age, may be exempt from the tax. Individuals seeking such exemption must submit an application to the District during the period from May 15 through June 15 of each tax year. The District shall provide a list to the Tax Collector on an annual basis, on or before a date established by the Tax Collector of each year, of the parcels which the District has approved for the Disability Exemption, as described herein.

(f) Duration: The collection of taxes pursuant to this Measure shall be for ten (10) years, commencing July 1, 2018 and expiring June 30, 2028.

(g) Associated Costs: The revenues from this Measure shall be used to reimburse the District for (i) costs for annual collection of the Parcel Tax charged by the County; and (ii) costs of the Parcel Tax election (in initial year only).

Article 7: 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 B

FORMAL NOTICE OF SCHOOL PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Kentfield School District, Kentfield, California, that in accordance with the provisions of the Education Code of the State of California, an election will be held on March 6, 2018, at which election the following measure shall be submitted to the qualified electors of the District and voted upon:

To ensure quality education and protect \$4.5 million in expiring annual local funding that cannot be taken by the State, shall Kentfield School District maintain core academics, including math, science, reading and writing; attract and retain exceptional teachers; and preserve small classes by adding \$355 to the current \$1,143 per parcel rate and continuing local school funding for 10 years, with senior exemptions, annual inflation adjustments, independent citizens oversight, and all funds for Kentfield students?

Tax - Yes

Tax – No

* Limited to 75 words pursuant to California Elections Code section 13247.

All of the purposes enumerated in the foregoing measure shall be united and voted upon as one single measure, with precincts, places of holding the elections and officers appointed to conduct the elections shall be the same as those provided in the local consolidated election, under the notice of election adopted [_____], 2017.

The Marin County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Trustees of the Kentfield School District, adopted November 14., 2017, in accordance with the provisions of Education Code Sections 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____,
2017

County Superintendent of Schools,
Marin County, California