

**BOARD OF TRUSTEES
TAMALPAIS UNION HIGH SCHOOL DISTRICT**

RESOLUTION NO. 19-6

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
TAMALPAIS UNION HIGH 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**

RESOLVED by the Board of Trustees ("Board") of the Tamalpais Union High School District ("District"), a school district of the County of Marin, State of California, that:

WHEREAS, the Tamalpais Union High School District is proud to have some of the highest-rated public high schools in the country with a better than 95% graduation rate. The District's excellent teachers and staff provide high quality science, technology, engineering, math, reading and writing instruction at Redwood, San Andreas, Sir Francis Drake, Tamalpais and Tamiscal High Schools. These schools serve over 5,100 students throughout Southern Marin County; and

WHEREAS, the District depends on local funding through its voter-approved parcel tax. This funding has helped the District attract and retain high quality teachers, provide core academics and hands-on instruction, and maintain school counseling programs; and

WHEREAS, local parcel tax funding for the District provides \$16.8 million each year and accounts for 17% of the District's budget. This funding is equivalent to the cost of 114 teaching positions. The current parcel taxes are set to expire in June 2022 and the loss of this revenue would be significant; and

WHEREAS, the District also is facing unprecedented enrollment growth. In the past eleven years alone, student enrollment has increased by almost 35%, and is expected to continue to increase for another two years. At the same time, however, funding for our schools has not kept pace; and

WHEREAS, we cannot rely on the State to provide the funding that our schools need. We are a community-funded district, which means that we do not receive additional funding as more students attend our schools; and

WHEREAS, the District recently has used over \$10.4 million in reserves and made \$5.8 million in ongoing cuts to accommodate increased student enrollment. Without these adjustments, the District would have been at risk of insolvency; and

WHEREAS, the District is highly transparent and has strict standards of fiscal accountability as evidenced by the District's recent Aaa credit rating by Moody's, which is the highest rating possible; and

WHEREAS, outstanding local schools provide numerous benefits and advantages to all residents of the community, including supporting strong local property values; and

WHEREAS, this measure would require fiscal accountability provisions, including an independent Citizens' Oversight Committee, annual audits and safeguards to

ensure all funding would stay local in Tamalpais Union High School District schools and could not be taken by the State or used for other purposes; and

WHEREAS, property owners aged 65 and older and certain owners receiving SSI or SSDI would be eligible for an optional exemption from the cost of the measure; and

WHEREAS, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of two-thirds of the electorate, to levy qualified special taxes on real 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 a public hearing and comment, it is advisable to request that the Marin County Superintendent of Schools call an election and submit to the voters of the District the question of whether the District shall levy a qualified special tax within the District as specified in this resolution, for the purpose of raising revenue for the District; and

WHEREAS, pursuant to the Education Code and Elections Code 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, IT IS DETERMINED AND ORDERED as follows:

Section 1. Recitals. The Board hereby finds and determines that the foregoing recitals are true and correct.

Section 2. 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 election within the boundaries of the District on March 3, 2020.

Section 3. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, an election shall be held within the boundaries of the District on Tuesday, March 3, 2020, 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 qualified 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**.

Section 4. Exemptions from Qualified Special Tax. Pursuant to any procedures adopted by the District, upon application an exemption from payment of the special tax may be granted on any parcel owned by one or more:

- (a) Persons who will attain 65 years of age prior to May 1 of the tax year and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,
- (b) Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal residence ("SSI Exemption"); or
- (c) Persons 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 occupying said parcel as his or her principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application received by the District no later than May 1 prior to the tax year. Exemptions granted under prior special taxes 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.

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.

Section 5. Collection of the Tax. The qualified special tax shall be 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. 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 exemptions, the application of the qualified special tax 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.

This Measure shall not affect the collection of the qualified special taxes authorized by voters as "Measure B" in November 2011 or "Measure J" in November 2018 unless this Measure is adopted, in which case Measure B and Measure J shall cease and be replaced with this Measure on the date this Measure becomes effective.

Section 6. 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 as required by Government Code section 50075.1. 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 detailing the amount of funds collected and expended, 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.
- (c) *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds 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 provide for the composition, duties, and other necessary information regarding the committee's formation and operation. The Board shall have the option to extend any current independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

Section 7. Authority for Ordering Election. The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 8. Authority for Specifications. The authority for the specification of this election order is contained in the Education Code.

Section 9. Resolution to County Officials. The Secretary to the Board is hereby directed to cause certified copies of this Resolution and order to be delivered no later than December 4, 2019, to the County Superintendent, the Marin County Registrar of Voters ("Registrar"), and the Clerk of the Board of Supervisors of Marin County ("Board of Supervisors").

Section 10. 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** (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 December 4, 2019, or to otherwise cause the notice to be published as permitted by law. The Secretary to 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 11. Conduct of Election.

- (a) *Request to Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold the election on March 3, 2020, in accordance with law and these specifications. The election shall be held and conducted in the manner prescribed by Elections Code section 10418.
- (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 of Marin for costs associated with the election as required by law.

Section 12. 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 the authorized purposes.

Section 13. Ballot Arguments. The Board President 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 and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

Section 14. Official Actions. The District Superintendent, Board President, 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.

Section 15. Effective Date. This Resolution shall take effect from and after its adoption.

The foregoing resolution was introduced by _____, who moved its adoption, seconded by _____, and adopted on November 19, 2019 by the following vote:

AYES: _____ NOES: _____ ABSENT: _____

Leslie Lundgren Harlander
President of the Board of Trustees
of the Tamalpais Union High School District

ATTEST:

Cynthia Roenisch
Clerk of the Board of Trustees
of the Tamalpais Union High School District

EXHIBIT A

Summary of Measure

The Measure shall be summarized in the following form, and the County of Marin Registrar of Voters is requested to cause this summary of the Measure to appear on the ballot:

****** BEGIN BALLOT LABEL ******

To maintain high quality education with local funding that cannot be taken by the State, shall Tamalpais Union High School District maintain excellent science, technology, engineering, math, reading and writing instruction; attract /retain highly qualified teachers; and support music and art by adopting a measure renewing funding at the current \$455 rate and adding \$190 per parcel, providing \$23 million annually for 10 years, with senior exemptions, cost of living adjustments, independent oversight and all funds for Tamalpais Union High School District students?

****** END BALLOT LABEL ******

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EXHIBIT B

FULL BALLOT TEXT

****** BEGIN FULL TEXT ******

**TAMALPAIS UNION HIGH SCHOOL DISTRICT
ACADEMICS AND TEACHER PROTECTION MEASURE**

Measure ____

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

Tamalpais Union High School District is proud to have some of the highest-rated public high schools in the country with a better than 95% graduation rate. Our schools—Redwood, San Andreas, Sir Francis Drake, Tamalpais and Tamiscal High Schools—have excellent teachers, counselors and staff who provide quality science, technology, engineering, math, reading and writing instruction.

Local parcel tax funding for our schools helps provide high-quality education to local students. Today this funding provides \$16.8 million each year and accounts for 17% of the District's budget. This funding is equivalent to the cost of 114 teaching positions.

The District's financial management was recently affirmed by Moody's investor services in their granting of an Ann rating, which is the highest credit rating possible. The District continues to review and manage its budget with input from the community and Fiscal Advisory committee. Last year, the District made \$5.8 million in annual cuts while still protecting the quality of education for local students. In addition, the District recently used over \$10.4 million in reserves to accommodate increased enrollment. Without these steps, the District reserves would have been exhausted by October 2021, therefore, the District would have been at risk of insolvency.

In addition, our schools are facing unprecedented enrollment growth. In the past eleven years alone, student enrollment has increased by almost 35% and is expected to continue to climb. At the same time, funding supporting our schools has not kept pace. We are a community-funded district, which means that we do not receive additional funding as more students attend our schools. We cannot rely on the State to provide the funding that our schools need.

Measure ____ will renew essential local funding to maintain quality education in our schools. If local funding is not renewed, our schools face devastating cuts. Every penny will stay in our community and independent citizens' oversight will help ensure funds are spent as promised. No funds can go to administrator salaries or benefits.

TERMS

To maintain high quality education with local funding that cannot be taken by the State, shall Tamalpais Union High School District maintain excellent science, technology, engineering, math, reading and writing instruction; attract /retain highly qualified teachers; and support music and art by adopting a measure renewing funding at the current \$455 rate and adding \$190 per parcel, providing \$23 million annually for 10 years, with senior exemptions, cost of living adjustments, independent oversight and all funds for Tamalpais Union High School District students?

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- To provide high quality education,
- To maintain excellent science, technology, engineering, math, reading, and writing instruction
- To attract and retain highly qualified teachers, counselors and staff
- To support art and music programs
- To maintain college preparation programs and resources for all students
- To maintain career-development and vocational job-training programs

No funds will be spent on administrative salaries or benefits.

A. Amount, Basis, & Collection of Tax

Beginning July 1, 2020, the Tamalpais Union High School District ("District") shall be authorized to levy an annual qualified special tax at the rate of \$645 per parcel on all assessor's parcels. The authorization to levy this qualified special tax shall expire on June 30, 2030. Beginning on July 1, 2021, the rate of the qualified special tax shall be increased by three (3) percent every year to account for increases in the cost of living.

This qualified special tax is estimated to raise \$23 million in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy and the cost of living increase.

If this Measure is approved by voters, the qualified special taxes authorized by voters as "Measure B" in November 2011 and "Measure J" in November 2018 shall cease to be collected as of July 1, 2020.

B. Exemptions

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:

1. An individual who will attain 65 years of age prior to May 1 of the tax year and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,
2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her 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 occupying said parcel as his or her principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application received by the District no later than May 1 prior to the tax year. Exemptions granted under prior special taxes 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.

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.

C. 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 qualified special tax including any exemptions, the application of the qualified special tax 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.

D. 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 qualified special tax.

E. Mandatory Accountability Protections

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above. 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.
2. *Annual Reports.* 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, 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, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds 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 provide for the composition, duties, and other necessary information regarding the committee's formation and operation. The Board shall have the option to extend any current independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

F. Annual Plan

Beginning with expenditures for the 2020-2021 school year, an expenditure plan (the "Proposed Annual Plan") shall be developed annually, on or before June 30, for the succeeding fiscal year by the District staff. The Proposed Annual Plan will recommend expenditures of the tax proceeds that are consistent with the intent of the Measure. The assumptions associated with the recommended expenditures shall be included in the Proposed Annual Plan. The Proposed Annual Plan shall be presented for Board action each fiscal year in conjunction with the District's annual budget adoption process for the subsequent fiscal year. To facilitate public discussion, the Proposed Annual Plan shall be made available for public review.

G. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified 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.

H. 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 be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure hereof shall remain in full force and effect to the fullest extent allowed by law.

****** END FULL TEXT ******

EXHIBIT C

**FORMAL NOTICE OF SPECIAL TAX ELECTION
[For Use by County Superintendent]**

NOTICE IS HEREBY GIVEN to the qualified electors of Tamalpais Union High School District of Marin County, California, that in accordance with the provisions of the Education 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 measure summarized as follows:

To maintain high quality education with local funding that cannot be taken by the State, shall Tamalpais Union High School District maintain excellent science, technology, engineering, math, reading and writing instruction; attract /retain highly qualified teachers; and support music and art by adopting a measure renewing funding at the current \$455 rate and adding \$190 per parcel, providing \$23 million annually for 10 years, with senior exemptions, cost of living adjustments, independent oversight and all funds for Tamalpais Union High School District students?

By execution of this formal Notice of Election the Marin County Superintendent of Schools 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 Marin County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Governing Board of the Tamalpais Union High School District adopted November 19, 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