

MARIN COUNTY

OFFICE OF EDUCATION

1111 LAS GALLINAS AVENUE/P.O. BOX 4925
SAN RAFAEL, CA 94913-4925
marincoe@marin.k12.ca.us

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625

January 23, 2014

MEMORANDUM

TO: Steve Herzog, Superintendent
Reed Union School District

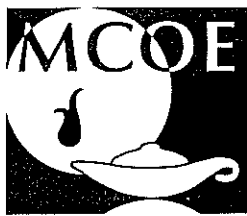
FROM: Mary Jane Burke *mb*
Marin County Superintendent of Schools

SUBJECT: Resolution of the Board of Trustees of the
Reed Union School District Calling for a Parcel Tax Election

Attached you will find a copy of my letter calling an election on May 6, 2014 and your Resolution of the Board of Trustees of the Reed Union School District of the County of Marin, State of California Calling for a Parcel Tax Election which were delivered to the Marin County Clerk, Elections Office on January 23, 2014. You will note that the resolution has been stamped by the Elections Office as received on January 23, 2014.

If you have any questions, please call Luke McCann at 499-5866.

Attachments



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January 23, 2014

RECEIVED

JAN 23 2014

MARIN COUNTY
ELECTIONS

Ms. Elaine Ginnold, Registrar of Voters
County of Marin
3501 Civic Center Drive, Room 121
San Rafael, CA 94903

Dear Ms. Ginnold:

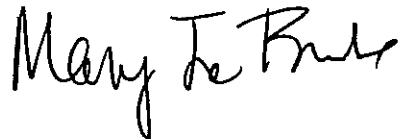
Enclosed is a Resolution of the Board of Trustees of the Reed Union School District of the County of Marin, State of California Calling for a Mailed Ballot Election, Establishing Specifications of the Election Order, and Requesting Consolidation with Other Elections Occurring on May 6, 2014 for their Reed Union School District Excellence in Local Schools Measure. In accordance with the applicable provisions of California Education Code Sections 5300 through 5363, the Marin County Superintendent of Schools certifies and requests the following:

1. Pursuant to California Education Code 5322 and Resolution of the Board of Trustees of the Reed Union School District of the County of Marin, State of California Calling for a Parcel Tax Election, said election shall be called on May 6, 2014.
2. Pursuant to California Education Codes 5323 and 5340, the election shall be consolidated with any other elections being held on that date by other jurisdictions.
3. Pursuant to California Education Codes 5325 and 5363, the notice of the election shall be published pursuant to Section 23511 of the Elections Code.

4. Said copy of the formal notice of election and Resolution of the Board of Trustees of the Reed Union School District of the County of Marin, State of California Calling for a Parcel Tax Election, have been delivered to the Marin County Clerk and the Clerk of the Board of Supervisors.

Thank you for your assistance regarding this matter. Please contact me immediately or Luke McCann, Deputy Superintendent at (415) 499-5866, if you require further information or have any questions.

Sincerely,

A handwritten signature in black ink that reads "Mary Jane Burke". The signature is written in a cursive, flowing style.

MARY JANE BURKE
Marin County Superintendent of Schools

Enclosures

cc: Clerk, Board of Supervisors
Marin County Clerk
Dr. Steve Herzog, Superintendent, Reed Union School District

**BEFORE THE BOARD OF TRUSTEES OF THE
REED UNION SCHOOL DISTRICT**

RESOLUTION NO. 5-2013/14

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE REED UNION SCHOOL
DISTRICT CALLING A MAILED BALLOT ELECTION, ESTABLISHING SPECIFICATIONS
OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER
ELECTIONS OCCURRING ON MAY 6, 2014**

WHEREAS, the Reed Union School District is proud to have award winning schools with students who achieve at a consistently excellent level, and the highest student test scores in Marin County; and

WHEREAS the District is committed to protecting outstanding, rigorous and innovative academic programs; and

WHEREAS, the District relies on local education funding to protect top-quality core academics including science, math, reading and writing, and to attract and retain experienced and effective teachers; and

WHEREAS, student enrollment has increased dramatically over recent years, growing by almost 35% in the last five years alone, and enrollment is projected to continue to increase; and

WHEREAS, due to state funding formulas this increased enrollment has not resulted in any increase in funding for the District; and

WHEREAS, there are no plans by the State to restore the millions in funding lost over recent years; and

WHEREAS, the District has maximized efforts to generate funding for educational programs from a variety of sources, including significant private fundraising efforts and support from The Foundation for Reed Schools; and

WHEREAS, since 1990 this community has supported excellence in our schools with locally-controlled education funding that has been critical to preventing cuts and maintaining top-quality academic programs; and

WHEREAS, by law, 100% of parcel tax funding remains under the local control of the District and cannot be taken or redirected by the State, all expenditures are subject to annual reports to ensure that funds are spent on voter-approved purposes, and no money will be used for administrator salaries; and

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

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

WHEREAS, pursuant to the Elections Code, a school district may, by resolution of its governing board, conduct an election by all mailed ballot in accordance with the laws governing mailed ballot elections; 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. Order of Election. This Resolution shall constitute an order of election pursuant to the Education Code to the Marin County Superintendent of Schools ("County Superintendent") to call an all mailed ballot election within the boundaries of the District on May 6, 2014.

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

Section 3. Senior Citizen Exemption from Special Tax. Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel to each individual in the District who will attain the age of 65 years prior to June 1 of the tax year, 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 June 1 of any year during which the special tax is in effect ("Senior Citizen Exemption"). The District shall annually provide to the Marin County Tax Collector ("County Tax Collector") or other appropriate County official any updates to the prior year's list of parcels exempt under the Senior Citizen Exemption.

Section 4. Collection of the Tax. Beginning July 1, 2014, the special tax shall be collected by the County Tax Collector, at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The special tax shall be levied on every Parcel of Taxable Real Property in the District. To the extent allowed by law "Parcel of Taxable Real Property" shall be defined as 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.

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.

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, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

Section 5. Authority for Ordering Election. The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 6. Authority for Specifications. The authority for the specification of this election order is contained in the Education Code.

Section 7. Resolution to County Officials. The Clerk of the Board is hereby directed to cause certified copies of this Resolution and order to be delivered not later than February 5, 2014, to the County Superintendent, the Registrar, and the Clerk of the Board of Supervisors of Marin County ("Board of Supervisors").

Section 8. 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 February 5, 2014, or to otherwise cause the notice to be published as permitted by law. The Secretary of the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 9. Conduct of Election.

- (a) *Request to Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold the election on May 6, 2014, in accordance with law and these specifications. The election shall be conducted by means of an all mailed ballot election pursuant to the Elections Code. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.
- (b) *Voter Pamphlet.* The Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as Exhibit B in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the Registrar is hereby requested to print, immediately below the impartial analysis of the Measure, in no less than 10-point boldface type, a legend substantially as follows:

"The above statement is an impartial analysis of Measure _____. If you desire a copy of the Measure, please call the Marin County Registrar of Voters at [phone number] and a copy will be mailed at no cost to you."

- (c) **Consolidation.** The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections as may be held on the same day in the same territory or in territory that is in part the same.
- (d) **Canvass and Declaration of Results.** The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.
- (e) **Cost of Election.** The District will reimburse the Registrar and the County for costs associated with the election as required by law.

Section 10. Appropriations Limit. The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for its authorized purposes.

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

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


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

ADOPTED, SIGNED and APPROVED by the Board of Trustees of the Reed Union School District on the 21st day of January, 2014, by the following vote:

AYES: Brady, Block, O'Neill, Lambe Peitz, Linker Steele


NOES: None

ABSTENTIONS: None



President of the Board of Trustees of the
Reed Union School District

Attested to:



Clerk of the Board of Trustees of the
Reed Union School District

EXHIBIT A

Summary of Measure

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

Reed Union School District Excellence in Local Schools Measure

To support excellent academic programs and high-quality, 21st-century education by:

- Retaining highly qualified, experienced teachers
- Supporting innovative core academic programs and enhanced science, technology, engineering and math programs
- Minimizing class size increases
- Supporting art, music, and library programs

Shall Reed Union School District renew and increase its expiring annual education parcel tax by \$138 per year for eight years, with senior exemptions, annual adjustments, no money for administrator salaries, and all funds staying in local schools?

EXHIBIT B
FULL BALLOT TEXT

Reed Union School District Excellence in Local Schools Measure

Measure ____

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

RECITALS

Whereas, the Board of Trustees ("Board") of the Reed Union School District is committed to maintaining and enhancing the excellent education offered in local schools in order to protect great student achievement and continue preparing students for future success. Furthermore, the District aims to enhance local control of our schools in times of rapidly growing enrollment; and

Whereas, by law, all funds from this local education parcel tax are required to be used to support the specified programs in District schools and cannot be taken or redirected by the State. No funds will be used for administrator salaries, and annual reports to the public ensure that funds are spent as promised.

A. TERMS

To support excellent academic programs and high-quality, 21st-century education by:

- Retaining highly qualified, experienced teachers
- Supporting innovative core academic programs and enhanced science, technology, engineering and math programs
- Minimizing class size increases
- Supporting art, music, and library programs

Shall Reed Union School District renew and increase its expiring annual education parcel tax by \$138 per year for eight years, with senior exemptions, a 3% annual adjustment, no money for administrator salaries, and all funds staying in local schools?

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:

- Maintain high-quality and innovative core academic programs, including modern instructional technology for all students
- Provide enhanced science, technology, engineering and math programs
- Attract and retain qualified and experienced teachers and support staff
- Minimize class size increases
- Maintain school library services
- Maintain enrichment programs such as art, music and physical education
- Provide sufficient counselors, nurses and school support staff to keep pace with student enrollment

No parcel tax funds will be spent on administrative salaries.

The special tax shall be \$508 per Parcel of Taxable Real Property per year beginning on July 1, 2014, and continuing for a period of eight (8) years. The tax shall be annually adjusted by 3% per year.

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 Marin County Tax Collector ("County Tax Collector").

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 this definition of "Parcel of Taxable Real Property" is deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

B. Senior Citizen Exemption from Special Tax

Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel to each individual in the District who will attain the age of 65 years prior to June 1 of the tax year, 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 June 1 of any year during which the special tax is in effect ("Senior Citizen Exemption"). The District shall annually provide to the Marin County Tax Collector ("County Tax Collector") or other appropriate County official any updates to the prior year's list of parcels exempt under the Senior Citizen Exemption.

C. Claim / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax, including the Senior Citizen Exemption, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) 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. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary.

D. Appropriations Limit

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

E. Accountability Measures

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above.
2. *Annual Reports.* The proceeds of the special tax shall be deposited into an account, which shall be kept separate and apart from other accounts of the District, pursuant to the Government Code. No later than December 31 of

each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended during the prior fiscal year, and the status of any project authorized to be funded by this measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

F. Protection of Funding

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

G. Severability

The Board hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this measure by the voters, should any part of the measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

EXHIBIT C

FORMAL NOTICE OF SPECIAL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Reed Union 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 all mailed ballot election will be held on May 6, 2014, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

Reed Union School District Excellence in Local Schools Measure

To support excellent academic programs and high-quality, 21st-century education by:

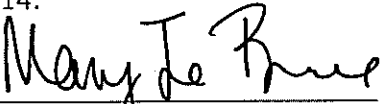
- Retaining highly qualified, experienced teachers
- Supporting innovative core academic programs and enhanced science, technology, engineering and math programs
- Minimizing class size increases
- Supporting art, music, and library programs

Shall Reed Union School District renew and increase its expiring annual education parcel tax by \$138 per year for eight years, with senior exemptions, annual adjustments, no money for administrator salaries, and all funds staying in local schools?

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 Education of the Reed Union School District adopted January 21, 2014, in accordance with the provisions of State law.

IN WITNESS WHEREOF, I have hereunto set my hand this day, 1/23/2014,
2014.



County Superintendent of Schools
Marin County, California