

SAN MARINO UNIFIED SCHOOL DISTRICT

Resolution No. 11 - 2024-25

Edward Yen
EDWARD YEN
EXECUTIVE OFFICER

RESOLUTION OF THE BOARD OF EDUCATION OF THE SAN MARINO UNIFIED SCHOOL DISTRICT CALLING AN ALL-MAILED BALLOT ELECTION TO RENEW AN EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON JUNE 3, 2025

WHEREAS, the San Marino Unified School District (the "District") is devoted to providing high quality public education in order to enhance the quality of life for residents of the community; and

WHEREAS, the District implemented a number of changes to generate sufficient funds for its education programs, including initiation of local fund-raising efforts; and

WHEREAS, future funding for the District from the State of California and other sources is projected to be inadequate to provide the level of support to the District's education programs which the citizens of the District expect; and

WHEREAS, the current special parcel tax has been in place since 1991 and was renewed in 1995, 1999, 2003, 2007, 2013, and 2019 and is currently at the level of \$415 per year assessed against each parcel (except for exemptions, as noted herein), and is due to expire on June 30, 2025; and

WHEREAS, the Board of Education of the District (the "Board") proposes to renew the levy of a special tax at the existing rate upon parcels of land within the District for the purposes set forth in this Resolution; and

WHEREAS, California Constitution, article XIII A, section 4, and Government Code sections 50075 *et seq.*, authorize 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 Los Angeles County Superintendent of Schools (the "County Superintendent") 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, for the purpose of raising revenue for the District; and

WHEREAS, pursuant to the Elections Code, a school district may, by resolution of its governing board, conduct any election by all mailed ballots in accordance with the laws governing all 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, BE IT RESOLVED, by the Board of Education of the San Marino Unified School District, 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 County Superintendent to call an all-mailed ballot election within the boundaries of the District on June 3, 2025.

Section 3. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, an all-mailed ballot election shall be held within the boundaries of the District on Tuesday, June 3, 2025, 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. Authority for Ordering Election. The authority for ordering the election is contained in the Education Code, the Elections Code, the Government Code, and the California Constitution.

Section 5. Authority for Specifications. The authority for the specification of this election order is contained in the Education Code.

Section 6. Resolution to County Officials. The Secretary of the Board, or designee, is hereby directed to cause copies of this Resolution and order to be delivered not later than March 5, 2025, to the County Superintendent, the Los Angeles County Registrar-Recorder/County Clerk (the "County Registrar"), and the Clerk of the Board of Supervisors of Los Angeles County (the "Board of Supervisors").

Section 7. Formal Notice. The County Superintendent is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as **Exhibit C** (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 March 5, 2025, 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 8. Conduct of Election.

(a) *Request to County Registrar.* Pursuant to State law, and specifically Elections Code section 5303, the County Registrar, as elections official, is requested to take all steps to hold the election on June 3, 2025, in accordance with law and these specifications. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.

(b) *Voter Pamphlet.* The County 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 County 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 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.** Pursuant to Elections Code section 10002, the District shall reimburse Los Angeles County in full for the services performed upon presentation of a bill to the District.

Section 9. Ballot Arguments. The Board President and/or designees are hereby authorized to prepare and file with the County Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the County 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 10. Collection of the Tax. Beginning July 1, 2025, if adopted by voters, the qualified special tax shall be collected by the Los Angeles County Treasurer and Tax Collector ("County Tax Collector"). Unpaid 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 qualified special tax, including the exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the qualified special tax, or any other disputed matter specific to the application of the qualified special tax, the decisions of the District shall be final and binding.

Section 11. 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 qualified special tax may be spent for its authorized purposes.

Section 12. Official Actions. The District Superintendent, the Board President, or their designees, are each 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 13. Effective Date. This Resolution shall take effect from and after its adoption.

The foregoing Resolution was adopted by the Board of Education of the San Marino Unified School District at a regular meeting held on January 28, 2025, by the following vote:

AYES: 5

NOES: _____

ABSTAIN: _____

ABSENT: _____

SAN MARINO UNIFIED SCHOOL DISTRICT

By: C Joseph Chang
C Joseph Chang,
President, Board of Education

ATTEST:

By: Linda de la Torre
Linda de la Torre,
Secretary, Board of Education

EXHIBIT A

SUMMARY OF MEASURE

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

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

In order to continue funding quality educational programs and classroom instruction, prevent class size increases and teaching position reductions, attract and retain high quality teachers and employees, and support educational programs that enhance student achievement, shall San Marino Unified School District extend its expiring school parcel tax for six years at \$415 per parcel, collecting approximately \$1.6 million annually with an exemption for seniors, adjustment for inflation and all money staying in our community to benefit our local schools?

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

EXHIBIT B

FULL BALLOT TEXT

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

SAN MARINO UNIFIED SCHOOL DISTRICT

Measure ___

[letter designation to be assigned by County Registrar]

FINDINGS

To protect high-performing San Marino schools, the San Marino Unified School District Board of Education (the "Board") has proposed that our community vote to maintain a stable funding source that cannot be taken away by the State, by renewing the expiring parcel tax. Stable, local funding will protect quality educational programs in our schools.

The District is devoted to providing high quality education in order to enhance the quality of life for residents of the community. The District has implemented a number of changes to generate sufficient funds for its education programs, including initiation of local fund-raising efforts; however, future funding for the District from the State of California and other sources is projected to be inadequate to provide the level of support to the District's education programs which the citizens of the District expect.

The current special parcel tax has been in place since 1991. The special parcel tax was renewed by District voters in 1995, 1999, 2003, 2007, 2013, and 2019, and it is currently at the level of \$415 per year assessed against each parcel (except for the Senior Citizen Exemption, the SSI Exemption, and the SSDI Exemption, as described herein), and is due to expire on June 30, 2025.

TERMS

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 support the maintenance of existing educational programs at current levels;
- To retain and attract the best qualified teachers and counselors;
- To maintain reduced class size;
- To support academic programs in science and math;
- To maintain district-wide school library services;
- To prevent the elimination of teachers specializing in the area of math and science; and
- To maintain adequate technology systems for all students by retaining technology service technicians.

A. Amount and Basis of Tax

This Measure shall authorize the District to annually levy a qualified special tax of \$415 per Parcel of Taxable Real Property beginning July 1, 2025, and continuing for a period of six (6) years ("Parcel Tax").

Beginning on July 1, 2026, and each year thereafter, the rate of the Parcel Tax shall be increased from the rate levied in the prior tax year by a cost-of-living adjustment equal to the lesser of (i) three percent or (ii) the annual average percentage change in the Los Angeles Metropolitan Statistical Area Consumer Price Index over the prior twelve months, as of December 1 of the prior fiscal year, as published by the U.S. Bureau of Labor Statistics. If, in any given year, such index is not available, then the District shall instead use the Consumer Price Index – All Urban Consumers (CPI-U) for purposes of determining the increased rate of the Parcel Tax in accordance with the foregoing formula. The Board, in its discretion, may levy a reduced adjusted amount for inflation in any year in which it deems such reduced adjusted amount sufficient and appropriate to meet the purposes stated above, or believes such reduced adjusted amount is appropriate in response to State budget changes.

The Parcel Tax is estimated to raise \$1,600,000 in annual local funding for District schools. The amount of annual local funding raised by this Parcel Tax will vary from year-to-year due to changes in the number of parcels subject to the levy and cost-of-living adjustments.

To the extent allowed by law, for the purposes of the Parcel Tax, "Parcel of Taxable Real Property" shall be defined as:

- (i) Any unit of real property wholly or partially in the District that receives a separate tax bill for *ad valorem* property taxes from the County of Los Angeles.
- (ii) All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the Parcel Tax in such year.
- (iii) Multiple parcels which are contiguous, under identical ownership, and used solely for owner-occupied single-family residential purposes, may, pursuant to procedures determined by the District, be treated as a single Parcel of Taxable Real Property for purposes of the Parcel Tax.

If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property wholly or partially in the District assigned an assessor's parcel number. The Board declares and the voters by approving the Measure concur, they understand and intend that the modifications allowed by this paragraph would result in an increase in the number of parcels subject to the Parcel Tax.

B. Exemptions

Under procedures and deadlines adopted by the District, an exemption from payment of the Parcel Tax may be granted on any parcel owned by one or more persons who is/are:

1. Sixty-five (65) years of age or over before June 30 of the fiscal year immediately preceding the year in which the tax would apply and occupying said parcel as a principal residence ("Senior Citizen Exemption");
2. Receiving Supplemental Security Income for a disability, regardless of age and occupying said parcel as a principal residence ("SSI Exemption"); or
3. Receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services and occupying said parcel as a principal residence ("SSDI Exemption").

Exemptions granted under prior qualified 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 may establish administrative procedures to periodically verify the continuance of any previously granted exemption.

The District shall annually provide to the appropriate county official a list of parcels that the District has approved for an exemption.

C. Claim / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the 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 Parcel Tax, including the exemptions provided by the Parcel Tax, 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 Parcel Tax, the decisions of the District shall be final and binding. In the latter case, a claim for a refund of the special tax shall comply with the following and any additional procedures established by the Board:

1. All claims shall be filed with the Superintendent of the District no later than one year after the date the tax was paid. The claimant shall file the claim within this time period and the claim shall be finally acted upon by the Board as a prerequisite to bringing suit thereon.
2. Pursuant to California Government Code Section 935(b), the claim shall be subject to the provisions of California Government Code Sections 945.6 and 946.
3. The Board shall act on a timely claim within the time period required by Government Code Section 912.4.

4. The procedure described herein, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking a 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 and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of the Parcel Tax.

E. Accountability Measures

1. *Specific Purposes.* The proceeds of the Parcel Tax shall be applied only to the specific purposes identified above. The proceeds of the Parcel Tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District, pursuant to the Government Code.
2. *Annual Reports.* No later than December 31 of each year while the Parcel 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 Parcel Tax 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.

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

