

MARIN COUNTY OFFICE OF EDUCATION

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JOHN CARROLL
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

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

January 31, 2025

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

Dear Ms. Roberts:

Enclosed is a copy of Resolution No 09-24-25 of the Board of Trustees of the Ross Valley School District Board of Trustees of the County of Marin, State of California calling for an election, for approval of an Educational Parcel Tax, establishing specifications of the election order, and requesting consolidation with other elections occurring on May 6, 2025. In accordance with the applicable provisions of the California Education Code Sections 5300 through 5363, the Marin County Superintendent of Schools certifies and requests the following:

1. Pursuant to the California Education code 5322 and the Resolution of the Board of Trustees of the Ross Valley School District of the County of Marin, State of California Calling for a Parcel Tax Election, said election shall be called on May 6, 2025.
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.

RECEIVED

JAN 31 2025

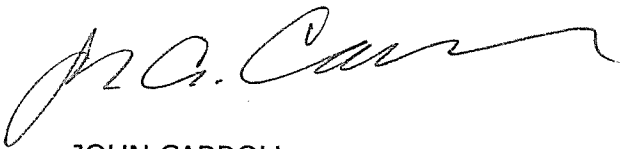
BUILDING THE FUTURE . . . ONE STUDENT AT A TIME

**MARIN COUNTY
ELECTIONS**

4. Said copy of the formal notice of election and Resolution of the Board of Trustees of the Ross Valley School District of the County of Marin, State of California calling for an election regarding approval of an Education Parcel Tax, 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 at (415) 499-5801, if you require further information or have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Carroll", with a stylized, flowing script.

JOHN CARROLL
Marin County Superintendent of Schools

Attachment

cc: Clerk, Board of Supervisors
Marin County Clerk
Tyler Graff, Superintendent, Ross Valley School District

RESOLUTION NO. #09-24-25

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ROSS VALLEY SCHOOL DISTRICT CALLING A MAILED BALLOT SPECIAL
ELECTION FOR APPROVAL OF AN EDUCATION PARCEL TAX, ESTABLISHING
SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING
CONSOLIDATION WITH OTHER ELECTIONS OCCURRING
ON MAY 6, 2025**

WHEREAS, the elementary and middle schools in Ross Valley School District ("District") are a key reason why parents and community members choose to live in San Anselmo and Fairfax; and

WHEREAS, having a great teacher in a student's classroom is the most important factor in providing a high-quality education; and

WHEREAS, District schools have one of the lowest levels of local per-pupil funding compared to neighboring school districts in Marin County; and

WHEREAS, District teachers are among the lowest paid in Marin County and struggling with the high cost of living; and

WHEREAS, lower teacher pay could result in losing high-quality teaching staff to neighboring school districts that can offer higher pay; and

WHEREAS, Fairfax and San Anselmo have a long history of supporting their schools through voter-approved parcel tax measures; and

WHEREAS, the parcel tax that sustains the District is soon set to expire; and

WHEREAS, without updated local funding, the ability to retain and attract high-quality educators and maintain core academic programs are at risk; and

WHEREAS, State funding for education is unpredictable and inconsistent; and

WHEREAS, the Ross Valley School District Board of Trustees ("Board") has concluded that the District seeks to avoid inconsistent funding of its educational programs by enhancing local parcel tax funding that the State cannot take away; and

WHEREAS, the proposed measure to enhance local parcel tax funding includes strict taxpayer protections, including an independent oversight committee and mandatory audits to ensure funds are spent as promised; and

WHEREAS, under no circumstances shall any of the proceeds of the education parcel tax be used for District office administrators' salaries and benefits; 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 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 a special

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;

WHEREAS, May 6, 2025, is an established mailed ballot election date pursuant to Elections Code section 1500; and

WHEREAS, pursuant to the Elections Code, a school district may, by resolution of its governing board, conduct any election by mailed ballots in accordance with the laws governing mailed ballot elections; and

WHEREAS, pursuant to the Education Code and Elections Code such special 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 Trustees of the Ross Valley School District that:

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

Section 2. Order of Election. This Resolution shall stand as the order to the County Superintendent of Schools ("County Superintendent") to call a mailed ballot special election within the boundaries of the District on May 6, 2025, for voting on a measure which will be presented to voters in substantially the form attached hereto as **Exhibit A** ("Measure"), 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, and the authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 3. Filing of Order of Election. The Clerk of this Board is ordered to cause certified copies of this resolution and order to be delivered not later than February 5, 2025, 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 4. 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** ("Formal Notice"), and to call the special election by causing the Formal Notice to be posted in every schoolhouse in the District and at three public places in the District, in accordance with the applicable law, no later than February 5, 2025, or to otherwise cause the notice to be published as permitted by law. The Clerk of this 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 5. Conduct of Election.

(a) *Request to Registrar.* Pursuant to State law, and specifically Elections Code section 5303, the Registrar is requested to take all steps to hold a mailed ballot special election on May 6, 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 Registrar is hereby requested to reprint the Measure in its entirety 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 requested to order 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, pursuant to Education Code section 5322 and Elections Code section 10400 et seq.

(d) *Canvass and Declaration of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the results 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 6. Ballot Argument. The President of this Board, or any member or members of this Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the Registrar any ballot argument prepared in connection with the Measure, 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 7. Collection of the Tax. Beginning July 1, 2025, if adopted by voters, the qualified 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. 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 definition of "Parcel of Taxable Real Property" 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.

Section 8. 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 9. Official Actions. The District Superintendent, President of the Board, or their designees are hereby authorized to execute any other document and to perform all

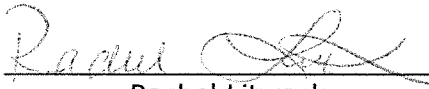
acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in **Exhibits A** and **B** hereto, and to this Resolution, to comply with requirements of law and election officials or which are, in the judgment of the Superintendent, and/or Board President, in the best interests of the District.

Section 10. Effective Date. This resolution shall take effect from and after its adoption.

PASSED AND ADOPTED this 29th day of January, 2025, by the following vote:

AYES:	<u>4</u>
NOES:	<u>0</u>
ABSTAIN:	<u>0</u>
ABSENT:	<u>1</u>

ROSS VALLEY SCHOOL DISTRICT

By: 
Rachel Litwack
President, Board of Trustees

ATTEST:

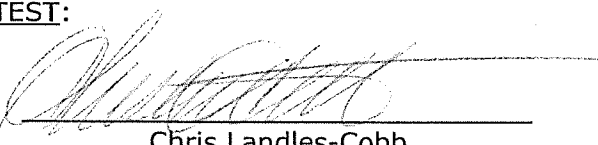
By: 
Chris Landles-Cobb
Clerk, Board of Trustees

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 ******

To continue local funding that preserves excellent education for Ross Valley School District students by attracting and retaining highly qualified teachers; maintaining manageable class sizes; and protecting core academic programs in science, technology, engineering, math, reading and writing; shall Ross Valley School District's measure be adopted, renewing parcel tax authority at 52¢/ building square foot, \$95/ unimproved parcel, providing \$7,800,000 annually for 9 years, with 3% annual adjustments, independent oversight, senior exemptions, no funds for administrators and all funds staying local?

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

EXHIBIT "B"

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

Measure ____

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

Protecting Quality Ross Valley Schools Measure

FINDINGS

The elementary and middle schools in Ross Valley School District ("District") are a key reason why parents and community members choose to live in San Anselmo and Fairfax. Having a great teacher in a student's classroom is the most important factor in providing a high-quality education.

District schools have one of the lowest levels of local per-pupil funding compared to neighboring school districts in Marin County and District teachers are among the lowest paid in Marin County and struggling with the high cost of living. Lower teacher pay could result in losing high-quality teaching staff to neighboring school districts that can offer higher pay.

Fairfax and San Anselmo have a long history of supporting their schools through voter-approved parcel tax measures and the parcel tax that sustains the District is soon set to expire. Without updated local funding, the ability to retain and attract high-quality educators and maintain core academic programs are at risk because State funding for education is unpredictable and inconsistent; and

The Ross Valley School District Board of Trustees ("Board") has concluded that the District seeks to avoid inconsistent funding of its educational programs by enhancing local parcel tax funding that the State cannot take away.

A. Introduction and Purpose

To continue local funding that preserves excellent education for Ross Valley School District students by attracting and retaining highly qualified teachers; maintaining manageable class sizes; and protecting core academic programs in science, technology, engineering, math, reading and writing; the District proposes a parcel tax of 52¢/ building square foot, \$95/ unimproved parcel, providing \$7,800,000 annually for 9 years, with 3% annual adjustments, independent oversight, senior exemptions, no funds for administrators and all funds staying local for the following uses:

- Attract and retain highly qualified teachers;
- Maintain math and science programs;
- Maintain reading and writing programs;
- Maintain educationally sound class sizes for kindergarten through eighth grade;
- Maintain school libraries.

B. Amount, Basis and Collection of Tax

Upon approval of two-thirds of those voting on this Measure, the District shall be authorized to levy an annual qualified special tax on all Parcels of Taxable Real Property for a period of nine (9) years commencing on July 1, 2025. The qualified special tax shall be levied on Improved Parcels at the rate of \$0.52 per building square foot and at the rate of \$95 per Unimproved Parcel. The tax rates shall be increased by 3% each year beginning with the 2026-2027 tax year.

This qualified special tax is estimated to raise \$7,800,000 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 amount of building square footage on parcels.

For purposes of the tax levy, the following definitions shall apply:

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

- 1) Any parcel of land which lies wholly or partially within the boundaries of the District and that receives a separate tax bill for *ad valorem* property taxes from the Marin County Treasurer-Tax Collector's Office ("County Tax Collector").
- 2) All parcels of land that are 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 special tax in such year.
- 3) Multiple parcels which are contiguous, used solely for owner-occupied, single-family residential purposes, and held under identical ownership, may, upon application to the District, comprise a single Parcel of Taxable Real Property for purposes of the special 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 in the District assigned an assessor's parcel number.

"Building" is defined as any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person or property of any kind. The word "building" includes the word "structure" and encompasses, without limitation, all residential, commercial and industrial structures.

"Improved Parcel" is defined as a Parcel of Taxable Real Property on which exists any building.

"Unimproved Parcel" is defined as a Parcel of Taxable Real Property on which no building exists.

The District annually shall provide to the County Tax Collector a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

The qualified special tax authorized by voters at the June 2018 election known as "Measure E" shall continue to be levied through June 30, 2025 regardless of the outcome of this Measure. If this Measure is authorized by voters, it will replace Measure E beginning July 1, 2025. If this Measure is not authorized by voters, Measure E will continue to be collected through June 30, 2028.

C. Exemptions

Upon application and pursuant to any procedures adopted by the District, an exemption from payment of the qualified special tax may be granted to a parcel owned by:

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

Exemptions may be granted based on a one-time application and 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.

D. 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 tax, including any exemption, the application of the definition of "Parcel of Taxable Property" 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.

E. Accountability Provisions

1. Independent Citizens Oversight Committee. The Board shall provide for an independent citizen oversight committee to oversee the taxes 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 establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the committee's operation and shall have the option to appoint any existing independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

2. Annual Audit. Upon the levy and collection of this qualified special tax, the Board shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the special account remain unexpended, the Superintendent or chief business official of the District shall cause a report to be filed with the Board no later than December 31 of each year, commencing December 31, after the tax is first levied, stating (1) the amount of funds collected and expended in such year, and (2) the status of any projects or description of any programs funded from the proceeds of the tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

3. Specific Purposes. Proceeds of the qualified special tax shall be applied only for the purposes described in Section A hereof. Decisions regarding the specific programs, schools, sites and expenditures to be supported in any given year, and the timing, priority and method of allocation of funds, shall be made by the Board in its sole discretion and may vary from year to year as needs arise or change.

F. 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. This provision shall be deemed to be declaratory of existing procedures governing District expenditures.

G. Protection of Funding

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

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

EXHIBIT C

**FORM OF
FORMAL NOTICE OF SPECIAL TAX ELECTION**

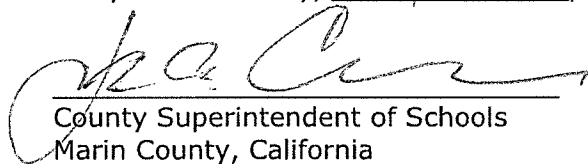
NOTICE IS HEREBY GIVEN to the qualified electors of the Ross Valley School District ("District") of Marin County, California, that in accordance with the provisions of the Education Code, the Elections Code, and the Government Code of the State of California, a mailed ballot special election will be held on May 6, 2025, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

To continue local funding that preserves excellent education for Ross Valley School District students by attracting and retaining highly qualified teachers; maintaining manageable class sizes; and protecting core academic programs in science, technology, engineering, math, reading and writing; shall Ross Valley School District's measure be adopted, renewing parcel tax authority at 52¢/ building square foot, \$95/ unimproved parcel, providing \$7,800,000 annually for 9 years, with 3% annual adjustments, independent oversight, senior exemptions, no funds for administrators and all funds staying local?

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 special election pursuant to a Resolution and Order of the Board of Trustees of the Ross Valley School District adopted January 29, 2025, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, 1/31, 2025.


County Superintendent of Schools
Marin County, California