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**Nicasio School**  
**Board of Trustees**

Agenda Packet

Special Meeting

2:45 pm

**Thursday, February 8, 2024**

*Packet for:*

Elaine Doss, Board President

Mark Burton, Trustee

Daniel Ager, Trustee

Margie Bonardi, Chief Business Official

Barbara Snekkevik, Superintendent/Principal

Beth Wolf, District Secretary

Public

# Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

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## **AGENDA**

Special Meeting of the Nicasio School District Board of Trustees

**Thursday, February 8, 2024 – 2:45 pm**

*5555 Nicasio Valley Road, California*

1. **Opening Business**
  - a. Call to Order (*Elaine Doss – Board President*)
  - b. Roll Call
  - c. Patriotic Moment
2. **Approval and Adoption of Special Meeting Agenda** (*Board President Doss*)
3. **Action**
  - a. Consider Approval of Revised Resolution 2023-24 # 5 Ordering an All Mailed Ballot Election to be Held on Tuesday, May 7, 2024 for the Purpose of Submitting to the Qualified Electors of the District the Question of Levying a Qualified Special Tax Upon Each Parcel in the District for Educational Purposes and Establishing the Specifications of the Election Order (*Action*)
4. **Conclusion**
  - a. Adjournment

*If you need assistance to access the Board meeting room or to otherwise participate at the meeting, please submit a written request to Nicasio School District Superintendent at P.O. Box 711, Nicasio, CA 94946 or [office@nicasioschool.org](mailto:office@nicasioschool.org). Notification at least 48 hours prior to the meeting will better enable the District to make reasonable accommodations in accordance with the Americans with Disabilities Act.*

**RESOLUTION NO. 2023-24 #5**

**BOARD OF TRUSTEES  
NICASIO SCHOOL DISTRICT**

**RESOLUTION ORDERING AN ALL MAILED BALLOT ELECTION TO BE  
HELD ON TUESDAY, May 7, 2024 FOR THE PURPOSE OF SUBMITTING  
TO THE QUALIFIED ELECTORS OF THE DISTRICT THE QUESTION OF  
LEVYING A QUALIFIED SPECIAL TAX UPON EACH PARCEL IN THE  
DISTRICT FOR EDUCATIONAL PURPOSES AND ESTABLISHING THE  
SPECIFICATIONS OF THE ELECTION ORDER**

RESOLVED by the Board of Education ("Board") of the Nicasio School District ("District"), a school district of the County of Marin ("County"), State of California, that:

WHEREAS, the Board of Trustees (the "Board") of the Nicasio School District is committed to preserving quality in educational programs and has determined that in order to continue meeting the educational needs of all of the District's students and to provide stable local funding for Nicasio School, it is necessary to authorize a special tax, and

WHEREAS, a high quality local public education program confers many diverse benefits to all residents of our community including protecting the values of properties and bolstering the long term well-being of the entire community; and

WHEREAS, the community of Nicasio has consistently supported the District's excellent educational program, which has benefitted from small class sizes, high quality teachers and staff, specialized support programs for diverse learners, and a modern safe facility for all students; and

WHEREAS, the California State Legislature fails to provide adequate and predictable funding for schools, and without the funds provided by the proposed parcel tax, the Nicasio School District (the "District") would be forced to reduce or eliminate instructional staff and important programs beneficial and necessary to the children who attend Nicasio School; and

WHEREAS, the District engages in a variety of efforts to generate funds for its educational programs, including lobbying in the State Legislature, supporting the local fundraising efforts of the Nicasio School Foundation and seeking grants to fill as much of the funding gap as possible; and

WHEREAS, the Nicasio School Foundation will continue to raise essential funds to provide enrichment programs such as art, music, and performing arts for students in the District and will additionally provide scholarships for enrichment activities, such as field trips, to support students in financial need; and

WHEREAS, state and federal funding is inadequate to support the District's educational programs that the residents of the District expect and local students need; and

WHEREAS, the District has implemented economic and operational efficiencies in the face of additional administrative burden and costs imposed upon it; and adheres to the highest standards of fiscal accountability; and

WHEREAS, Nicasio School District cannot continue to maintain its excellent education programs without the proposed parcel tax and would be forced to lay-off teachers and staff, reduce the number of multi-grade classrooms, increase class sizes, and cut vital programs, and

WHEREAS, Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. (the "Law") authorize a school district, upon approval by two-thirds (2/3) of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

WHEREAS, the Board has on this date held a public hearing which was duly noticed where all interested persons have been heard on the matter of holding an election in the District on the matter of levying a qualified special tax on each parcel in the District; and

WHEREAS, the Board desires at this time to order an election to be held on May 7, 2024 in the District for the purpose of submitting to the voters in the District the matter of levying a qualified special tax on each parcel in the District for educational purposes and to designate the specifications thereof, pursuant to Education Code Section 5320 et seq.; and

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE NICASIO SCHOOL DISTRICT DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:

**Section 1. Call for Election.** The Board hereby orders an all mailed ballot election to be called and consolidated with any and all elections also called to be held on May 7, 2024 insofar as said elections are held in the same territory or in territory that is in part the same as the territory of the District and requests the Board of Supervisors of the County of Marin to order such consolidation under Elections Code Section 10400. The Board submits to the electors of the District the question of whether a qualified special tax shall be levied and collected in the District for the purposes as set forth more fully in the ballot proposition approved below. This Resolution constitutes the order of the District to call such election and shall constitute the "specifications of the election order" pursuant to Education Code Section 5322.

**Section 2. Election Date.** The date of the election shall be May 7, 2024, and the election shall be held solely within the boundaries of the District.

**Section 3. Purpose of Election; Ballot Proposition.** The purpose of the election shall be for the voters in the District to vote on a proposition, a full copy of which is attached hereto and marked Exhibit "A", containing the question of whether the District shall levy a qualified special tax in the District for the purpose stated therein, together with the accountability requirements of Government Code Section 50075.1. As required by Elections Code Section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto and marked as Exhibit "B". The Superintendent or her designee is hereby authorized and directed to make any changes to the text of the measure as required to conform to any requirements of the Law or the Marin County Registrar of Voters.

**Section 4. Authority for Election.** The authority for ordering the election is contained in Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. The authority for the specification of this election order is contained in Section 5322 of the Education Code.

**Section 5. Type of Tax Rate, and Method of Collection.** Said qualified special tax shall be levied in an amount of \$ 748.21 against each parcel of taxable land in the District commencing July 1, 2025 for a period of ten (10) years through June 30, 2035 with a 3% annual cost of living adjustment for each year after the date of commencement, and with an exemption for resident property owners age 65 and older. A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the Marin County Tax Collector. All property that would otherwise be exempt from property taxes will also be exempt from the qualified special tax.

**Section 6. Accountability Requirements.** The members of the Board, the Superintendent and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited, to the following: (a) a statement indicating the specific purposes of the special tax, (b) a requirement that the proceeds be applied only to the specific purposes identified, (c) the creation of an account into which the proceeds shall be deposited, and (d) an annual report pursuant to Government Code Section 50075.3 as provided in Section 7 hereof. Such accountability measures shall be set forth on the ballot in the form of Exhibit A attached hereto and incorporated herein by reference.

**Section 7. Annual Report.** Pursuant to Government Code Section 50075.3, the Board directs the chief fiscal officer of the District to file a report with the Board each year containing (a) the amount of funds collected and expended and (b) the status of any project required or authorized to be funded as identified in Section 6(a) hereof.

**Section 8. Delivery of this Resolution.** The Clerk of the Board is hereby directed to send a copy of this Resolution to the Marin County Superintendent of Schools, the Marin County Registrar of Voters (the "County Registrar") and the Marin County Clerk of the Board of Supervisors.

**Section 9. Consolidation of Election.** The County Registrar and the Marin County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on May 7, 2024, within the District.

**Section 10. Ballot Arguments.** Any and all members of this Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument. The Superintendent, President of the Board, or their designees, are hereby authorized to execute any document and to perform all acts necessary to place the measure on the ballot.

**Section 11. Notice of Election.** The Marin County Registrar of Voters is hereby requested to prepare a formal Notice of Qualified Special Tax Election in time, form and manner as required by law. The suggested form of notice of the election is as follows:

NICASIO SCHOOL DISTRICT  
ELECTION NOTICE

NOTICE IS HEREBY GIVEN to the qualified electors of the Nicasio School District (the "District") of Marin County, that in accordance with law, an election will be held on Tuesday, the 7th day of May, 2024 in the District, at which election there will be submitted the question of levying a qualified special tax of \$748.21 on each nonexempt parcel of land in the District for the purpose of raising money for the cost of public education.

**Section 12. Printing.** The District requests the Marin County Registrar of Voters to print the attached measure text exactly as filed in the Voter's Information Pamphlet section of the Sample Ballot for the May 7, 2024 election. Cost of printing and distribution of the measure text will be paid for by the District.

**Section 13. Reimbursement for Services Performed.** The Nicasio School District agrees to reimburse Marin County Registrar of Voters for services performed when work is completed on the election upon presentation of a bill.

**Section 14. Election Pursuant to Law.** In all particulars not recited in this Resolution, said election shall be held and conducted as provided by law for holding school district elections in the District.

**Section 15. Certification by Clerk of the Board** The Clerk of the Board shall certify to the passage and adoption of and shall make minutes of the passage and adoption of this resolution in the records of the proceedings of the Board of Trustees of the District, in the minutes of the meeting at which the same is passed and adopted.

**Section 16. 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 February 8, 2024 by the following vote:

AYES: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

ADOPTED, SIGNED AND APPROVED this 8th day of February, 2024.

BOARD OF TRUSTEES OF THE  
NICASIO  
SCHOOL DISTRICT

By: \_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Clerk of the Board of Trustees

STATE OF CALIFORNIA     )  
  )ss.  
COUNTY OF MARIN        )

I, \_\_\_\_\_, Clerk of the Board of Trustees of the Nicasio School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of said District at a regular meeting thereof held on the eighth day of February, 2024, and that it was so adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

By: \_\_\_\_\_  
Clerk of the Board of Trustees of the  
Nicasio School District

By: \_\_\_\_\_  
Superintendent  
Nicasio School District



## **EXHIBIT A**

### **BALLOT MEASURE FULL TEXT OF MEASURE**

#### **INTRODUCTION**

“To maintain small class sizes structured in appropriate multi-grade classroom configurations, provide competitive salaries for teachers and staff, offer instructional programs that support diverse learners in achieving educational goals, and fund school operations essential to ensuring these accomplishments, should Nicasio School District maintain its parcel tax commencing July 1, 2025 for a period of ten (10) years, with a 3% annual cost of living adjustment for each year after the date of commencement, with an exemption for resident property owners 65 and older?”

This parcel tax shall be at the rate of \$ 748.21 for the first year, with a 3% annual cost of living increase to be applied annually per parcel for a period of ten (10) years, through June 30, 2035. An exemption from the special tax will apply to the following taxpayers who file with the District an annual application for exemption no later than May 1:

(A) Persons who are 65 years of age or older.

#### **STATEMENT OF PURPOSES**

To provide local revenue that cannot be taken by the State and to aid in maintaining exceptional public education in our community school, the Nicasio School District proposes to levy and collect a qualified special parcel tax as described below (see “SPECIAL TAX AND PROCEDURES” below), and to implement accountability measures in connection with the special parcel tax to provide oversight and accountability to ensure that funds are used to:

Maintain small class sizes structured in appropriate multi-grade classroom configurations, provide competitive salaries for teachers and staff, offer instructional programs that support diverse learners in achieving educational goals, and fund school operations essential to ensuring these accomplishments.

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

## SPECIAL TAX AND PROCEDURES

*Special Tax Generally.* Subject to two-thirds approval of the voters, the special tax of \$ 748.21 per parcel shall be levied and collected for a period of ten (10) years, commencing July 1, 2025, and be collected by the Marin County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector.

*Definition of Parcel.* A parcel is defined as any unit of land in the District that receives a separate tax bill from the Marin County Tax Collector.

*Exemptions.* All property that would otherwise be exempt from property taxes will also be exempt from the qualified special tax.

*Exclusive Procedures.* The procedures described herein with respect to the levy and collection of the special tax and exemptions, and any additional procedures established by the Board of Trustees, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special parcel 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. The District's Board of Trustees shall adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the qualified special tax.

## EXEMPTIONS

*Senior Citizen.* A resident property owner age 65 and older in the Nicasio School District may apply for a special tax exemption on a parcel owned by said resident who occupies said parcel as the person's primary residence. Any senior claiming an exemption must apply directly to the District on or before July 1, 2025 or before May 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the parcel tax assessment so long as such applicant continues to qualify for the exemption.

*Otherwise Exempt Property.* All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.

## ACCOUNTABILITY MEASURES

**Legally Required Accountability Measures.** In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special parcel taxes levied in accordance with this Measure: (a) the specific purposes of the special parcel tax shall be only those purposes identified above; (b) the proceeds of the special parcel tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the special parcel taxes must be deposited; and (d) an annual written report shall be made by the District's chief fiscal officer to the Board of Trustees of the District showing (i) the amount of funds collected

and expended from the proceeds of the special taxes and (ii) the status of any projects, programs, or purposes required or authorized to be funded from the proceeds of the special taxes, as identified above.

#### **SEVERABILITY**

The Board of Trustees of the District 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 of Trustees and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this measure by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.

## **EXHIBIT B**

### **BALLOT MEASURE ABBREVIATED FORM\***

"To maintain small class sizes, provide competitive salaries, offer instructional programs that support diverse learners in achieving educational goals, and fund school operations essential to ensuring these accomplishments, should Nicasio School District maintain its parcel tax commencing July 1, 2025 for a period of ten (10) years, with a 3% annual increase, and exemptions for persons 65 and older?"

*\*Limited to 75 words pursuant to Section 13247 of the California Elections Code.*

**EXHIBIT C**

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

NOTICE IS HEREBY GIVEN to the qualified electors of the Nicasio 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 7, 2024, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

To maintain small class sizes, provide competitive salaries, offer instructional programs that support diverse learners in achieving educational goals, and fund school operations essential to ensuring these accomplishments, should Nicasio School District maintain its parcel tax commencing July 1, 2025 for a period of ten (10) years, with a 3% annual increase, and exemptions for persons 65 and older?

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 the 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 Nicasio School District adopted February 8, 2024, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand on this day \_\_\_\_\_.

\_\_\_\_\_  
John Carroll  
County Superintendent of Schools  
Marin County, California