



PACIFICA SCHOOL DISTRICT

PACIFICA SCHOOL DISTRICT MEASURE L

PARCEL TAX REPORT

FISCAL YEAR 2014-15

PURSUANT TO SECTION 4 OF ARTICLE XIII A OF THE CALIFORNIA CONSTITUTION AND
SECTION 50079 OF THE CALIFORNIA GOVERNMENT CODE

TAX ADMINISTRATOR:

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Richard Faust Board Representative		rbffire@aol.com

PACIFICA SCHOOL DISTRICT

BOARD OF TRUSTEES FOR 2014

Joan Weideman, President
Andrea Gould, Vice President
Richard Faust, Clerk
Matthew Levie, Vice Clerk
Eric Ruchames, Member

SUPERINTENDENT

Dr. Wendy S. Turkloff

ASSOCIATE SUPERINTENDENT

Tina VanRaaphorst

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Josephine Peterson

TAX ADMINISTRATOR

SCI Consulting Group

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EXECUTIVE SUMMARY

On November 8, 2011, the Pacifica School District voters approved the Pacifica School District Measure L Tax ("Parcel Tax"), in the amount of \$118 per parcel. This parcel tax for the Pacifica School District ("District") was set to start July 1, 2012 and end June 30, 2017. Measure L includes an Independent Citizens' Oversight Committee, an exemption for senior citizens, an exemption for property owners receiving Supplemental Security Income for a disability ("SSI"), and a commitment that no funds will be used for administrator salaries and that all funds stay in this community to promote student achievement.

Specifically, the new Parcel Tax proceeds will support the following purposes:

- To reduce the impact of drastic budget cuts by the State of California to K-12 education;
- To maintain high quality education;
- To protect academic programs;
- To support library services and classroom instruction;
- To continue improvements in student achievement.

Pursuant to the Local Agency Parcel Tax and Bond Accountability Act (Government Code § 50075.3.), this Parcel Tax Report ("Report") summarizes the historical and current fiscal year parcel tax levies, senior exemptions, expenditures and other related data and information.

There are currently 12,566 parcels in the District as of June 30, 2014. The total annual parcel tax to be collected within the District for fiscal year 2014-15 is approximately \$1,317,116. Figure 1 on the following page summarizes the old Parcel Tax levies since FY 2012-13.

FIGURE 1 - SUMMARY OF PARCEL TAX LEVIES BY YEAR

Fiscal Year	Taxable ¹ Parcels	Parcel Tax Rate	Total	Senior Exemptions	TOTAL TAX REVENUE ²
2012-13	12,203	\$118.00	\$1,439,954	\$123,782	\$1,316,172.00
2013-14	12,202	\$118.00	\$1,439,836	\$116,230	\$1,323,606.00
2014-15	12,212	\$118.00	\$1,441,016	\$123,900	\$1,317,116.00

Notes:

¹ The drop in the number of tax able parcels is due to property owners combining parcels. Increase in 2014-15 is due to new development.

² Total amount of annual special tax collected for the given fiscal year.

Figure 2 provides the Parcel Tax levy expenditures for fiscal year 2013-14.

FIGURE 2 – EXPENDITURES FOR FISCAL YEAR 2013-14

Beginning Balance		
Balance as of June 30, 2013		\$235,662.00
Revenues		
Measure L - Pacifica Schools District Tax		\$1,309,863.00
Expenses		
Teacher Salaries		\$892,000.00
BTSA-Beginning Teacher		\$76,000.00
Literacy/Math Coaching		\$195,764.00
Geometry Districtwide		\$15,000.00
Counseling Program		\$76,029.00
Technology		\$250,000.00
Ending Balance		
Balance as of June 30, 2014		\$40,732.00

FISCAL YEAR 2014-15 PARCEL TAX

PARCEL TAX COSTS AND EXPENDITURES

Figure 3 provides the new Parcel Tax levy expenditures for fiscal year 2014-15.

FIGURE 3 - SUMMARY OF PROJECTED PARCEL TAX EXPENDITURES

Beginning Balance	
Balance as of June 30, 2014	\$40,732.00
Revenues	
Measure L - Pacifica Schools District Tax	\$1,309,339.00
Expenses	
Teacher Salaries	\$1,163,000.00
BTSA-Beginning Teacher	\$75,000.00
Counseling Program	\$70,518.00
Ending Balance	<u>\$41,553.00</u>

PARCEL TAX REVENUE

The Parcel Tax revenue for fiscal year 2014-15 is as follows.

FIGURE 4 - SUMMARY OF PARCEL TAX REVENUES

Fiscal Year	Parcels	Tax_units	Tax Amount per Tax Unit	Total Tax
2012-13	12,203	11,154	\$118.00	\$1,316,172
2013-14	12,202	11,217	\$118.00	\$1,323,606
2014-15	12,212	11,162	\$118.00	\$1,317,116

*Total Tax is based on parcel tax revenues before County collection costs and fees.

ADMINISTRATIVE REQUIREMENTS

LEVY AND COLLECTION

The Parcel Tax is collected by the San Mateo County Treasurer-Tax Collector at the same time and in the same manner and is subject to the same penalties as ad valorem property taxes. Unpaid taxes bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

The collection of the Parcel Tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

"Parcel of taxable real property" is defined as any unit of real property in the District which receives a separate tax bill for ad valorem property taxes from the San Mateo County Treasurer-Tax Collector's Office. All property which is otherwise exempt from or on which are levied no ad valorem property taxes in any year shall also be exempt from the parcel tax in such year.

Parcels owned and occupied by persons 65 years of age or older or receiving Supplemental Security Income ("SSI") for a disability are exempt from the parcel tax. The San Mateo County Assessor's determination of exemption or relief for any reason of any parcel from taxation, other than through the Senior Citizen Exemption, shall be final and binding for the purposes of the parcel tax.

SENIOR CITIZEN EXEMPTION

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the parcel tax upon proper application to the District and approval. The Senior Exemption deadline for FY 2014-15 was June 30, 2014. The senior exemption deadline for subsequent years will be June 30 prior to the applicable tax year. Senior exemption forms will be made available at the District office and the District's website or through the parcel tax administrator.

SUPPLEMENTAL SECURITY INCOME EXEMPTION

To provide tax relief to property owners in the community, any parcel owned and occupied by a person receiving Supplemental Security Income ("SSI") shall be exempt upon proper application to the District. The SSI Exemption deadline for FY 2014-15 was June 30, 2014. The SSI exemption deadline for subsequent years will be June 30 prior to the applicable tax year. SSI exemption forms will be made available at the District office and the District's website or through the parcel tax administrator.

RENEWAL PROCESS

Property owners that have previously applied and qualified for the senior parcel tax exemption, will not be required to resubmit their senior exemption application for future tax years provided 1) the property was exempt in the immediately previous tax year, and 2)

they continue to own and occupy the property. On an annual basis, the District will verify and renew existing senior exemptions and, if necessary, confirm with the original applicant that they continue to own and occupy the property.

DELINQUENCIES

The District participates in the "Teeter Plan" with the County of San Mateo whereby the County pays all delinquent parcel taxes to the District and in return the County institutes collection proceedings and, when collected, keeps all delinquent payments with interest and penalties. This plan allows the District to maintain reliable parcel tax revenues and reduces the cost of collection. Contract to include in the Teeter Plan is at the option of the County. It is not anticipated that the County will discontinue the Teeter Plan unless the level of delinquencies becomes excessive. Delinquencies are 1.46% for fiscal year 2013-14, which is below the Teeter Plan upper threshold limit of 4% and, therefore, should continue to be closely monitored. See Figure 5 below:

FIGURE 5 - SUMMARY OF % OF UNPAID DELINQUENCIES

As of June 30, 2014	
Total Special Tax Levied	\$1,305,965.00
Total Special Taxes Delinquent	\$19,057.00
Percent of Special Tax Delinquent	1.46%

APPROPRIATIONS LIMIT

Pursuant to Section 7902.1 of the California Government Code or any successor provision of law, the Board shall provide in each year for any increase in the District's appropriations limit as shall be necessary to ensure that Parcel Tax proceeds, and of all qualified parcel tax levied by the District, may be spent for the authorized purposes.

USE OF PARCEL TAX PROCEEDS

Pursuant to Section 50075.1 of the California Government Code, the Board has determined that the proceeds of the parcel tax shall only be applied to the following specific purposes:

- To reduce the impact of drastic budget cuts by the State of California to K-12 education;
- To maintain high quality education;
- To protect academic programs;
- To support library services and classroom instruction;
- To continue improvements in student achievement.

ANNUAL AUDIT

An account has been established for deposit of the proceeds by the Board. For so long as the tax is in effect, the Superintendent or the chief financial officer of the District shall cause a report to be filed with the Board no later than December 31 of each year, commencing December 31, 2012, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. 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.

INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE

To insure additional accountability, an independent community oversight committee made up of 13 volunteers was established. One parent from each of the six schools was appointed by the Parent Teacher Organization and seven community members were appointed by the Board to oversee all expenditures funded by the measure, and to advise the Board regarding the proper expenditure of the parcel tax proceeds.

APPEALS PROCEDURE

Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of the Parcel Tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

PUBLIC INFORMATION

Taxpayers and other interested persons can obtain information regarding the parcel tax, senior exemption status and other information by contacting the District's parcel tax levy administrator, SCI Consulting Group at telephone number (707) 430-4300 or (800) 273-5167. SCI Consulting Group's toll free property-owner inquiry line is also included with property tax bills.

AUDITOR FILING AND REPORTING

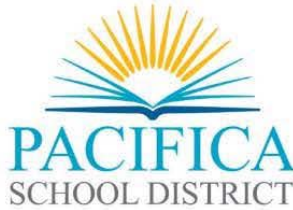
Parcel tax levies for the upcoming fiscal year must be filed with the San Mateo Tax Collector by August 10. The parcel tax levies have been submitted and confirmed for the fiscal year 2014-15. After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills which typically occurs in October. The parcel tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

2014-15 MEASURE L PARCEL TAX ROLL

The tax roll listing the fiscal year 2014-15 Parcel Tax for all Assessors' Parcels of land within the boundaries of the Pacifica School District ("District") is filed with the District. Each lot or parcel listed on the Tax Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

EXHIBIT A – 2014-15 SENIOR EXEMPTION APPLICATION

To provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board or otherwise as required by law or by the San Mateo County Tax Collector.



Pacifica School District

375 Reina Del Mar Avenue ★ Pacifica, California ★ 94044
(650) 738-6600 ★ (650) 557-9672 (fax)

Preparing Students for an Evolving World

www.pacificasd.org

Board of Trustees

Richard Faust
Andrea Gould
Matthew Levie
Eric Ruchames
Joan Weideman

District Administration

Wendy S. Tukloff, Ed.D.
Superintendent
Ray S. Avila, Ed.D.
Associate Superintendent
Josephine Peterson
Chief Business Official
Tina Van Raaphorst
Director of Special Projects

PARCEL TAX EXEMPTION APPLICATION TAX YEAR 2014-15 (For New Filers)

DEADLINE FOR FILING IS JUNE 30, 2014

To be completed by the person aged 65 years or older as of July 1, 2014, who **owns and resides** at the property for which the parcel tax exemption is claimed. (Only one owner per household need apply.)

LAST Name: _____ FIRST Name: _____ Initial: _____

STREET Address: _____
(Street) (City) (State) (Zip)

PHONE Number: _____ Assessor Parcel Number: _____
Required: (This number is on your property tax bill)

To apply for exemption from the parcel tax, please check the appropriate boxes below and attach required documents (**do not send originals**):

(Measure L @\$118.00)

- ☐ I have attached a **COPY** of my current Property Tax Bill for 2013-14 to verify that I **own** my residence.
☐ I have attached a **COPY** of one of the following documents (marked or noted below) as proof of age (**ALL filers must submit proof of age**) and **primary residence**:

Driver's License _____ MediCare Card _____ Other: _____

I certify that I own and occupy the property listed above for which the parcel tax exemption is claimed. Under penalty of perjury, I declare that this claim (including the accompanying copies of supporting documents of proof of age, property ownership and primary residence) is, to the best of my knowledge, correct and complete.

Signature _____ Date _____

Please send the **completed** form *with attachments* to:

Pacifica School District
375 Reina Del Mar Avenue
Pacifica, CA 94044

EXHIBIT B – 2014-15 SUPPLEMENTAL SECURITY INCOME EXEMPTION APPLICATION

To provide tax relief to property owners in the community, any parcel owned and occupied by a person receiving Supplemental Security Income ("SSI") shall be exempt upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board or otherwise as required by law or by the San Mateo County Tax Collector.



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Tina Van Raaphorst
Director of Special Projects

SSI PARCEL TAX EXEMPTION APPLICATION

TAX YEAR 2014-2015

(For New Filers)

DEADLINE FOR FILING IS JUNE 30, 2014

To be completed by one or more persons receiving Supplemental Security Income, regardless of age, who owns and occupies said parcel principal residence. (Only one owner per household need apply.)

Assessor's Parcel Number: _____

Name: _____
(Last) (First) (M.I.)

Address: _____
(Street) (City) (State) (Zip)

Mail Address (if different): _____
(Street) (City) (State) (Zip)

Phone Number: _____ Email: _____

To apply for the SSI Parcel Tax Exemption, you must provide one copy of each of the following pieces of documentation from each of the categories listed below.

Proof of Ownership of Property

Property Tax Bill

Verification of Residence

Driver's License
California ID
Utility Bill

SSI Verification

Benefits Verification Letter*

*A Benefits Verification Letter can be obtained by calling the Social Security Administration Office at (800)772-1213 or by visiting a local Social Security Administration Office.

I certify that I own and occupy the property listed above for which the parcel tax exemption is claimed. Under penalty of perjury, I declare that this claim (including the accompanying copies of supporting documents of proof of age, property ownership and primary residence) is, to the best of my knowledge, correct and complete.

Signature _____ Date _____

Please send the completed form with the above documentation by June 30, 2014 to:

Pacifica School District
375 Reina Del Mar Avenue
Pacifica, CA 94044

For information regarding the exemption process, please check our website at www.pacificasd.org or call our parcel tax administrator: SCI Consulting Group 1-800-273-5167.