



NOVATO UNIFIED SCHOOL DISTRICT

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PARCEL TAX OVERSIGHT COMMITTEE

MINUTES

October 16, 2024

5:00 – 6:00 pm

Conference Room #107

<u>TIME</u>	<u>TOPIC</u>	<u>PRESENTER</u>
5:00 pm	Welcome Joshua called the meeting to order at 5:05 PM.	Joshua Braff
5:10 pm	Public Comment None.	
5:15 pm	Approve Minutes from Prior Meeting (3/6/24) Tina McMillan motioned to approve. Barbara Roddie seconded the motion. All were in favor, none opposed. One absent.	PTOC
5:20 pm	Review Documents <ul style="list-style-type: none">Marin County Parcel Tax Summary 2023-2024 (dated April 24, 2024)<ul style="list-style-type: none">We don't have the inflationary factors on this, so the per-parcel amount hasn't changed. We also have not gone out to a vote to change it.Those who live within multiple district zones pay both.We can visit the inflation in future years.Bring to next meeting: there may be a potential parcel tax policy change. i.e. community-led needs 55% passing vote; if it's District-led, it needs 66% passing vote.TM: We can compare our numbers to San Rafael, who receive two parcel tax through Elementary and High School Districts.TM: Would there be a benefit to splitting into two Districts like San Rafael? Probably not.<ul style="list-style-type: none">TV: How would this affect negotiations?<ul style="list-style-type: none">JB: Currently: NFT president is also lead negotiator. Elementary and Secondary negotiations are very different.Average funding per district per student can be found on EdData.orgCompare cities and their taxes – parcel, bond, property, sales, etc.Parcel Tax Financial Summary Report 2023-2024<ul style="list-style-type: none">Provides a full breakdown of revenues and expenditures.Parcel Tax Update 2023-2024 Unaudited Actuals (UA)	Joshua Braff

- TV: Why is the ending balance now 0?
 - JB: Things have gotten more expensive. We could be at the same level of support as a decade ago.
 - DG: When we knew what was coming in, they projected for the term of the parcel tax measure. They left a savings amount in case things increased over the term.
- We pay our teacher salaries out of “quad zero” – that’s tax/LCFF money.
- Parcel Tax revenue has gone up slightly. This could be caused by new developments, change of ownership on properties that previously had an exemption.
- If it’s a multi-family property, they only pay one parcel tax (i.e. 700 units, only one parcel tax of \$251).
- Parcel tax doesn’t take into consideration the valuation of your property like property tax does.
- Exemptions to parcel tax can be found in the voter information guide.
- TV: Do we know if we have any new developments?
 - JB: We’ve heard of a few, but the biggest might be developing our own through the Employee Workforce Housing, although nothing has been officially decided on.
- Impact Mitigation/Developer Fees: Does the District still get those fees? Yes, and it goes into Fund 25.
- Go to the city to build an ADU, give them blueprints and plans. Take it to city per square foot over 500 sq ft. New process: come back after you’re done for the right to occupy permit, then pay the fee.
- City has the ability to add additional fees if it affects water and sewage – not District. District is straight square footage.
- On a new building it’s the footprint, if it’s single residence then it’s square footage of livable space.
- Money can only be spent on Facilities – new parking lot at San Marin High School due to increasing student enrollment, decreasing number of available parking. More people living there is causing an impact, use impact fees.
- We projected 6,954 ADA and we are at 6,955. Enrollment is closer to 7,300.
- Policy, Voter Information Guide, and Ballot Language was included in packet.
- 2022-2023 PTOC Annual Report
 - Reviewed the 2022-2023 PTOC Annual Report
- 2023-2024 PTOC Annual Report Brainstorming
 - ADD NOTES FROM ANNUAL REPORT
 - Mock-Up will be sent prior to December 11
 - Homework will be to re-apply
 - Homework to also recruit!
 - Katey McAuley and Barbara Roddie may not be on next year
 - Ross Millerick
 - MOE = Maintenance of Effort, you need to spend \$1 more than last year
 - Avoid confusion with Prop 28
 - Parcel tax = restricted bc local money

5:55pm Review Future Meeting Dates Joshua Braff

- December 11 – Review/Approve 23-24 Annual Report
- Board Meeting – December 17, present 23-24 Annual Report

6:00 pm Adjournment

Meeting adjourned at 6:15 PM.

MEMBERS IN ATTENDANCE

Katey McAuley

Barbara Roddie

Barbara Granicher

Tina McMillan

Tenesa Vuillemenot

Diane Gasson, Board Trustee, non-voting

Joshua Braff, Staff

Ann Marie Paparelli, Staff

ABSENT

Mary Louise Brannigan