Parcel Tax

The Board of Education shall be responsible for the administration of parcel taxes voted into law by the registered voters of the district.

Exemptions to the parcel tax can be authorized by the Superintendent or designee and shall be defined as follows:

1. "Contiguous" - The term "parcel" shall mean any parcel of land, developed or underdeveloped, wholly or partially located within the district, for which the Marin County Assessor has assigned an assessor's identification number:
   a. Any such parcels, which are contiguous, used solely for owner-occupied single-family residential purposes and held under identical ownership
   b. Contiguous parcels not used solely for single-family residential purposes but that are held under identical ownership and can be combined into one or more parcels that meet the requirements of the Office of the Marin County Assessor Recorder for parcel combinations, and that have an approved application on file, may, upon approval of an application of the owners thereof submitted to the Board, be treated as a single parcel for purposes of the special tax

2. "Senior Citizens" - Pursuant to Government Code 50079(b), any owner 65 years of age or older, of a parcel used solely for owner occupied single family residential purposes may obtain an exemption from the special tax upon approval of an application submitted to the district. To qualify for the Senior Exemption, the owner must be 65 years of age before December 31 of the qualifying tax year (Board action/February 11, 1992).

3. "Government" - Local, state, and federal agencies are exempt.

All timelines and procedures for establishing an exemption must be strictly observed. Retroactive exemption requests will not be recognized or awarded, and no refunds will be granted for taxes paid on property for which the property owner did not establish a timely exemption.

Refunds requested for other reasons shall be determined by the district or County of Marin, as applicable.

Policy NOVATO UNIFIED SCHOOL DISTRICT

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