

## **BOLINAS-STINSON UNION SCHOOL DISTRICT**

### **BP 3590**

### **BUSINESS AND NONINSTRUCTIONAL OPERATIONS**

### **PARCEL TAX**

1. The Board of Trustees shall be responsible for administering parcel taxes voted into law by the registered voters of the Bolinas-Stinson Union School District.
2. Exemptions to a parcel tax can be authorized by the Superintendent for senior citizens, owners of multiple parcels, and individual or multiple owners of common areas, easements, or similar areas, under operating regulations of the Marin County Assessor.
3. Requests for exemptions must be submitted in writing to the district no later than March 1 of the tax year for which the exemption is requested.
4. Senior Citizens
  - a. Those individuals who have attained age 65 prior to May 1 of each applicable year, who are beneficial owners (either spouse) of a parcel that is their principal place of residence, are eligible to apply to the Superintendent for an exemption to a parcel tax. Appeals may be addressed to the Board of Trustees.
  - b. Each such exemption shall continue for each year the applicant remains eligible, without the need for reapplication.
5. Tax exempt owners  
Parcels with use code 60 or 61 may be eligible for an exemption. A property owner may make an appeal in writing to the District Approval of appeals is at the Boards discretion. (Also see item #7)
6. Owners of Multiple Parcels
  - a. Exemptions will be available from the County of Marin for owners of multiple parcels under the following criteria:
    - (1) The parcels are contiguous or in one economic unit. To be considered in the same economic unit, all parcels to be combined must be used for the same primary purpose as the principal parcel (i.e., one parcel contains the residence and the other the garage).
    - (2) The parcels must not be separate and distinct properties that can be independently developed or sold.
    - (3) The primary factor in determining whether to exempt parcels will be the inability to separately market or develop the parcels.
  - b. Owners of nonmarketable or nondevelopable parcels must apply to the County Assessor for consolidation of those parcels.
    - (1) Owners who have applied for consolidation of their multiple parcels will be granted exemptions until a final decision is made by the county.
    - (2) If a property owner has been granted a combination or merger from the county prior to 1997, the District will review and make a determination on a case by case basis.
7. Appeals  
Any taxpayer may appeal, in writing, to the Bolinas-Stinson Union School District Board of Trustees any decision rendered on eligibility of a parcel(s) for exemption. Appeals must be submitted in writing to the Board of Trustees, Bolinas-Stinson Union School District, 125 Olema-Bolinas Road, Bolinas, CA 94924 no later than fourteen calendar days after the date of the notice of denial.

Adopted: 3/25/2010