

Resolution # \_\_\_\_\_

RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN MATEO-  
FOSTER CITY ELEMENTARY SCHOOL DISTRICT CALLING FOR A  
NOVEMBER 6, 2018 BALLOT ELECTION TO ESTABLISH AN  
EXCELLENCE IN EDUCATION PARCEL TAX

WHEREAS, the San Mateo-Foster City Elementary School District (the “District”) is devoted to quality, well-rounded public education; and

WHEREAS, the District believes schools with excellent teachers and strong core programs in science, technology, engineering, math, reading and writing will support our students, keep our schools competitive and our property values strong; and

WHEREAS, stable local funding is needed to attract and retain excellent teachers and to improve our core academic programs in reading, writing, math, science and technology at San Mateo and Foster City Schools; and

WHEREAS, since Measure A expired in 2017, the District lost \$7 million of annual funding and unless new sources of funding, which cannot be taken by the State, are identified the District will face \$5 million of program reductions over the next two years; and

WHEREAS, every penny from this proposed measure will benefit local elementary and middle schools, and none of this revenue can be taken away by the State;

WHEREAS, Article XIII A, Section 4 of the California Constitution and Sections 50075 *et seq.*, of the California Government Code permit a school district to levy a parcel tax for specified purposes and to levy such tax following approval by at least two-thirds of the voters voting upon the proposition; and

WHEREAS, the Board of Trustees (the “Board”) of the District proposes to place a measure on the November 6, 2018 ballot to approve its Excellence in Education parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and

WHEREAS, the Board will apply all the proceeds of the parcel tax to improve quality education by attracting and retaining excellent teachers and staff, improving quality core academic programs, including reading, writing, math, science, technology, engineering, supporting art, music and drama, keeping school libraries open, and for uses as set forth in this Resolution, will not use any of said proceeds for administrators’ salaries, benefits or pensions; and

WHEREAS, all expenditures of the parcel tax will be subject to citizen oversight and annual reports to ensure funds are spent appropriately; and

WHEREAS, the parcel tax revenues will benefit only the District’s schools and cannot be taken by the State of California or by other school districts; and

WHEREAS, the District acknowledges and requests that the election be conducted under the California Voters Choice Act and Election Code Sections 3017 and 4005; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the San Mateo-Foster City Elementary School District as follows:

Section 1. This Board finds and determines that the foregoing recitals are true and correct.

Section 2. This Board hereby proposes to establish the levy of the Excellence in Education parcel tax to provide San Mateo and Foster City Schools stable local funding the State cannot take away to help:

- Attract and retain excellent teachers and staff;
- Provide outstanding reading, writing, math and science programs;
- Improve quality core academic programs including science, technology, engineering and math instruction;
- Support art, drama and music programs; and
- Keep school libraries open.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE EXCELLENCE IN EDUCATION PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES, BENEFITS OR PENSIONS.

Pursuant to Government Code Section 50075.1 the Board determines that the proceeds of the parcel tax shall only be applied for the purposes stated above.

Section 3. Subject to voter approval, the nine year Excellence in Education parcel tax shall be \$298 per parcel per year, adjusted by the San Mateo County Area Consumer Price Index each year, starting July 1, 2019 and ending June 30, 2028.

As used herein, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the District, for which the applicable San Mateo County Assessor/Tax Collector (together, "Tax Collector"), issues a separate tax bill for *ad valorem* property taxes; provided, however, that any such parcels which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership, may, by submitting an application of the owners thereof by June 15 of any year to the District be treated as a single parcel for purposes of the levy of this Excellence in Education parcel tax.

Section 4. Subject to voter approval as set forth below, the parcel tax shall be levied commencing with the 2019-2020 (starting on July 1, 2019 and ending on June 30, 2028)

fiscal year of the District, and shall be collected with, and in the same manner and subject to the same interest and penalties as, general *ad valorem* taxes collected by the San Mateo County Treasurer and Tax Collector. In accordance with the requirements of Government Code Section 50075.1(c), the District shall create a separate account into which the proceeds of the parcel tax shall be deposited.

Section 5. The levy and collection of the parcel tax is not intended to decrease or offset any increase in local, state or federal government funding sources that would otherwise be available to the District at any time during which the parcel tax may be levied. In the event that the levy and collection of the parcel tax does have such an effect, the District may reduce the parcel tax levy to the extent of any such decrease or offset. Additionally, any persons who are the owner of a Parcel used solely for owner-occupied, single-family residential purposes, and either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the fiscal year in which the tax should apply, or (b) receiving Supplemental Security Income for a disability regardless of age, or (c) receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, may obtain an exemption from the levy of the Excellence in Education parcel tax, by submitting to the District an application of such owners or persons, prior to June 15 of any year.

The District may establish administrative procedures to periodically verify the continued qualification of any previously granted exemption.

Section 6. The Board shall provide in each year (pursuant to Government Code Section 7902.1) for any increase in the District's appropriation limit as shall be necessary to ensure that proceeds of the parcel tax may be spent for the authorized purposes set forth in Section 2 above and Section 7 below.

Section 7. The Board hereby requests that the San Mateo County Registrar of Voters submit, by mail ballot pursuant to Elections Code Sections 3017 and 4005, the measure attached hereto as Exhibit A to the voters of the District and to print the entire Full Ballot Text (Exhibit B) in the ballot pamphlet to be published and mailed for the all-mail ballot election scheduled for November 6, 2018.

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as shown in Exhibit A hereto.

The District's Superintendent, or designee, is hereby authorized and directed to make any changes to the text of the measure, or to the abbreviated form of the measure, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 8. The measure set forth in Exhibits A and B shall be submitted to the voters of the District at an election to be held on November 6, 2018. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2019.

Section 9. This Resolution shall stand as the order to the San Mateo County Registrar of Voters, respectively, to call an election within the boundaries of the District on November 6, 2018. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on November 6, 2018. Pursuant to Elections Code Section 10403 the Board acknowledges that the consolidation election will be held and conducted in the manner described in Elections Code Section 10418.

Section 10. The Board hereby requests that the San Mateo County Registrar of Voters or other appropriate election officials of San Mateo County, take all actions which are necessary or appropriate in connection with the election, including, but not limited to, printing and mailing sample ballots, arguments and applications for absentee ballots, canvassing election returns and certifying the results of the election to the Board. The Board hereby agrees to reimburse San Mateo County in full for any services performed by each for the District upon presentation of an invoice to the District.

Section 11. The Secretary of the Board is hereby authorized and directed to deliver a copy of this Resolution to the San Mateo County Superintendent of Schools by August 6, 2018 and the Registrars of Voters/Elections Department of San Mateo County, as well as the Clerk of the Board of Supervisors of San Mateo County, not later than August 10, 2018, and to give notice of the election by causing the Registrar of Voters/Elections Department to publish the text of the measure and other items, not later than 15 days before the date of the election. The Secretary of the Board is hereby further authorized and directed to post a copy of this Resolution on or near the doors of the District Office and in three public places within the District for at least two weeks before the date of the election.

Section 12. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution which can be given effect without the severed portion.

Section 13. The members of the Board are hereby authorized, but not directed, to prepare and file with the San Mateo County Registrar of Voters/Election Department, respectively, a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by such Department.

Section 14. Subject to two-thirds approval of the District's voters, the parcel tax shall be collected by the San Mateo County Tax Collector, at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Tax Collector. The parcel tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 15. The chief fiscal officer of the District shall, pursuant to Government Code Section 50075.3, file an annual report to the Board of Trustees as provided herein

accounting for the Excellence in Education tax revenues collected and the manner in which they have been spent.

Section 16. The officers of the District are, and each of them acting alone is, hereby directed to take such other actions and to execute such other documents as are necessary to carry out the purposes of this Resolution.

Section 17. Pursuant to Elections Code Section 10400 the Board requests the governing body of any such other political subdivision, or any officer otherwise authorized by law, to partially or completely consolidate such election and to further provide that the canvass be made by any body or official authorized by law to canvass the returns of the election, and that the Board consents to such consolidation.

The foregoing Resolution was adopted by the Board of Trustees of the San Mateo-Foster City Elementary School District at a regular meeting held on May 17, 2018 by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

/s/ \_\_\_\_\_  
President, Board of Trustees  
San Mateo-Foster City Elementary  
School District

ATTEST:

/s/ \_\_\_\_\_  
Clerk, Board of Trustees  
San Mateo-Foster City Elementary School  
District

EXHIBIT A

ABBREVIATED BALLOT TEXT

“San Mateo-Foster City Elementary School District Excellence in Education Measure. To provide necessary funding that cannot be taken by the State, attract/retain excellent teachers, enhance math, science, technology, reading/writing programs, support art/drama/music, shall San Mateo-Foster City Elementary School District’s measure levying a nine-year \$298, as adjusted, per parcel education tax, raising \$10 million annually, exemptions for seniors /no funds for administrators’ salaries/independent citizen oversight ensuring accountability and that funds are spent as promised in Foster City/ San Mateo classrooms, be adopted?”

Yes \_\_\_\_\_

No \_\_\_\_\_

## EXHIBIT B

\*START OF FULL BALLOT TEXT\*

### SAN MATEO-FOSTER CITY ELEMENTARY SCHOOL DISTRICT Excellence in Education Measure \_\_

#### **INTRODUCTION AND PURPOSE**

To attract and retain excellent teachers and staff, improve quality core academic programs, including reading, writing, math, science, technology, engineering and math instruction, support art, music and drama, keep school libraries open, and with no proceeds used for administrators' salaries, benefits or pensions, the San Mateo-Foster City Elementary School District ("District") proposes to establish a \$298, as adjusted by the San Mateo County Area Consumer Price Index each year, nine-year Excellence in Education parcel tax, starting on July 1, 2019, with an exemption available for senior citizens and certain disabled persons, and to implement accountability measures, including citizen oversight, to ensure the funds are used to help:

- Attract and retain excellent teachers and staff;
- Provide outstanding reading, writing, math and science programs;
- Improve quality core academic programs including science, technology, engineering and math instruction;
- Support art, drama and music programs; and.
- Keep school libraries open.

The proceeds of the Excellence in Education parcel tax shall be deposited into a separate account created by the District.

## **DEFINITION OF “PARCEL”**

For purposes of the Excellence in Education parcel tax, the term “Parcel” means any parcel of land which lies wholly or partially within the boundaries of the San Mateo-Foster City Elementary School District, that receives a separate tax bill for *ad valorem* property taxes from the San Mateo County Assessor/Tax Collector, as applicable. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall also be exempt from the Excellence in Education parcel tax in such year.

For purposes of this parcel tax, any such “Parcels” which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting to the District an application of the owners thereof by June 15 of any year, be treated as a single “parcel” for purposes of the levy of the Excellence in Education parcel tax.

## **EXEMPTION FOR SENIORS AND SSI RECIPIENTS**

Pursuant to California Government Code Section 50079 (b)(1), any owner of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the year in which the tax would apply, or (b) persons receiving Supplemental Security Income for a disability, regardless of age, or (c) receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, may obtain an exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District.

The District may establish administrative procedures to periodically verify the continuance of any previously granted exemption.

With respect to all general property tax matters within its jurisdiction, the San Mateo County Treasurer and Tax Collector or other appropriate county tax officials, shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the Excellence in Education parcel tax, including any exemptions and the classification of property for purposes of calculating the tax, the decisions of the District shall be final and binding.

## **REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT**

The collection of the Excellence in Education parcel tax is not intended to decrease or offset any increase in local, state or federal government revenue sources that would otherwise be available to the District during the period of the parcel tax. In the event that the levy and collection does have such an effect, the District may cease the levy or shall reduce the parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

## **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 parcel tax levied in accordance with this measure: (a) the specific purposes of the parcel tax shall be those purposes identified above; (b) the proceeds of the 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 Excellence in Education parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel tax, as identified above. In addition to the accountability measures required by law, the District will establish Citizens' Oversight Committee to provide oversight as to the expenditure of parcel tax revenues.

\*End of Full Ballot Text of Measure\*

EXHIBIT C

FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the San Mateo-Foster City Elementary School District that in accordance with the provisions of the Government Code of the State of California, an election will be held on November 6, 2018, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

“San Mateo-Foster City Elementary School District Excellence in Education Measure. To provide necessary funding that cannot be taken by the State, attract/retain excellent teachers, enhance math, science, technology, reading/writing programs, support art/drama/music, shall San Mateo-Foster City Elementary School District’s measure levying a nine-year \$298, as adjusted, per parcel education tax, raising \$10 million annually, exemptions for seniors/ no funds for administrators’ salaries/independent citizen oversight ensuring accountability and that funds are spent as promised in Foster City/ San Mateo classrooms, be adopted?”

The San Mateo County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Trustees of the San Mateo-Foster City School District, adopted on May 17, 2018.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_day of \_\_\_\_\_ 2018.

\_\_\_\_\_  
San Mateo County Superintendent of  
Schools