

## **SAN MATEO-FOSTER CITY SCHOOL DISTRICT**

### **RESOLUTION NO. 26/20-21 ESTABLISHING THE 2021-2022 RATE FOR THE DISTRICT'S PARCEL TAXES OF 1991 AND 2018 AUTHORIZING THE SAN MATEO COUNTY CONTROLLER TO PLACE SAID TAXES ON THE TAX ROLLS AND AUTHORIZING AN EQUIVALENT INCREASE IN THE DISTRICT'S GANN LIMIT**

**WHEREAS**, the Board of Trustees of the San Mateo-Foster City School District of San Mateo County, California duly called an election that was regularly held in said District on June 4, 1991 (Measure B), for the purpose of voting on a proposition for the levy of a qualified special tax at a rate per parcel of land, adjusted annually by the percentage change in the consumer price index (CPI), with certain exemptions specified in the ballot measure, for the purpose of raising money to reduce class size and maintain educational programs, which does not sunset; and

**WHEREAS**, since 1991, the District has benefitted from a parcel tax (Measure B) to support small class sizes and maintain education programs; and

**WHEREAS**, the Board of Trustees of the San Mateo-Foster City School District of San Mateo County, California duly called an election that was regularly held in said District on November 6, 2018 (Measure V: Excellence in Education), for the purpose of voting on a proposition for the levy of a qualified nine-year special tax at a rate of \$298 per parcel of land, adjusted annually by the percentage change in consumer price index (CPI), with certain exemptions specified in the ballot measure, for the purpose of raising money to attract and retain excellent teachers and staff; provide outstanding academic programs, including reading, writing, math, science, technology, and engineering; support art, drama and music programs; and

**WHEREAS**, more than two-thirds of the votes cast on said proposition were in favor of levying said qualified special tax; and

**WHEREAS**, the CPI for December 2019 is 2%; and

**WHEREAS**, the Board supports the need to increase the current 2020-2021 tax (Measure B 1991) of \$119.10 by the CPI resulting in a tax of \$121.48 per taxable parcel of land in 2021-2022 in the District (taking into consideration the senior exemption and other statutory exemptions); and

**WHEREAS**, the Board supports the need to increase the current 2020-2021 tax (Measure V 2018) of \$305.44 by the CPI resulting in a tax of \$311.55 per taxable parcel of land in 2021-2022 in the District (taking into consideration the senior exemption and other statutory exemptions); and

**WHEREAS**, the parcel taxes by law must be levied equally on all taxable property parcels within the School District's boundaries except in cases where school districts provide exemptions allowed by law; and

**WHEREAS**, parcels which are owned and occupied as the primary residence by at least one person age 65 or older as of July 1 of the current year, will qualify for an exemption from the tax upon filing an application for such exemption; and

### **NOW, THEREFORE, BE IT RESOLVED THAT:**

1. A qualified special tax shall continue to be levied in the District in accordance with the authority granted to the Board of Trustees by the electorate on June 4, 1991, for the purpose of reducing class size and maintaining educational programs.

2. A qualified special tax shall continue to be levied in the District in accordance with the authority granted to the Board of Trustees by the electorate on November 6, 2018, for the purpose of attracting and retaining excellent teachers and staff; providing outstanding academic programs, including reading, writing, math, science, technology, and engineering; and supporting art, drama and music programs; and
3. The total amount of tax to be raised shall be approximately \$14.5 million per year depending on the number of exemptions.
4. The 1991 Measure B parcel tax rate per year per parcel of land (with exemptions of parcels owned and occupied by a person who has attained by July 1, 2021 the age of 65 years or older, upon application, and certain other property totally exempted by law) shall be \$121.48 for the tax year 2021-2022.
5. The 2018 Measure V parcel tax rate per year per parcel of land (with exemptions of parcels owned and occupied by a person who has attained by July 1, 2021 the age of 65 years or older, upon application, and certain other property totally exempted by law) shall be \$311.55 for the tax year 2021-2022.
6. The combined total 1991 Measure B and 2018 Measure V parcel tax rates shall be \$433.03 for the tax year 2021-2022.
7. The San Mateo County Controller is hereby authorized immediately to place on the tax rolls of the District the qualified special tax established by the voters and determined by this resolution.
8. In accordance with the documents supplied by the District, the District authorizes the San Mateo County Tax Collector to collect the taxes at the same time and in the same manner as the general County taxes are collected.
9. The Superintendent, or her designee, is hereby authorized to perform all duties necessary to carry out this Resolution including adjusting the District's Gann Limit to reflect the increased tax.

**ADOPTED** by the Governing Board of the San Mateo-Foster City School District at the regular meeting held on the 11th day of March, 2021 by the following vote:

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

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

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

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

**ATTEST:**

\_\_\_\_\_  
 Secretary of the Board of Trustees