

*LOCAL ELEMENTARY SCHOOL DISTRICT ACHIEVEMENT  
MEASURE "B"  
Burlingame Elementary School District*

**INTRODUCTION AND PURPOSE**

To maintain math, science, reading and writing programs, support art and music programs, support school library services, protect small class sizes in kindergarten through third grades, restore funding for classroom supplies and instructional materials, attract and retain qualified teachers, the Burlingame Elementary School District proposes to establish an education parcel tax for a period of ten years, beginning July 1, 2011, at the rate of \$180 per year, on each assessor's parcel located within the Burlingame Elementary School District, with an exemption available for senior citizens and recipients of SSI for a disability, and to implement accountability measures in connection with the temporary levy to ensure the funds are used to:

- maintain math, science, reading and writing programs;
- support art and music programs;
- support school library services;
- protect small class sizes in kindergarten through third grades;
- restore funding for classroom supplies and instructional materials; and
- attract and retain qualified teachers.

**AMOUNT OF EDUCATION PARCEL TAX; PERIOD OF ASSESSMENT**

The education parcel tax shall be \$180 (or less as provided below) per year for ten (10) full years assessed against each parcel.

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

**DEFINITION OF "PARCEL"**

For purposes of this special tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Burlingame Elementary School District, that receives a separate tax bill for *ad valorem* property taxes from the San Mateo County Assessor/Tax Collector. 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 education parcel tax in such year.

**EXEMPTION FOR SENIORS AND SSI RECIPIENTS**

Pursuant to California Government Code Section 50079 (b), any owners of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older or (b) persons receiving Supplemental Security Income for a disability, regardless of age, may obtain an exemption from the education parcel tax by annually submitting an application, by June 15 of each year, to the Board of Trustees of the Burlingame Elementary School District.

With respect to all general property tax matters within its jurisdiction, the San Mateo County Assessor/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 education parcel tax, including the Senior Citizen Exemption and the SSI Exemption 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 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 Burlingame Elementary School District during the period of the education parcel tax. In the event that the levy and collection does have such an effect, the Burlingame Elementary School District shall cease the levy or shall reduce the education 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 education parcel tax levied in accordance with this Measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education 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 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 education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above.

In addition to the accountability measures required by law, the District's Budget Advisory Committee shall advise the Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters.