

JUL 01 2019

RESOLUTION #29

MARK CHURCH, Chief Elections Officer

By: [REDACTED]

DEPUTY CLERK

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
REDWOOD CITY SCHOOL DISTRICT CALLING AN
ELECTION FOR APPROVAL OF AN EDUCATION PARCEL
TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION
ORDER, AND REQUESTING CONSOLIDATION WITH
OTHER ELECTIONS OCCURRING ON NOVEMBER 5, 2019**

WHEREAS, the Board of Trustees ("Board") of the Redwood City School District ("District") has established the goals of improving academic performance, of maintaining the highest possible quality of education for all children in the District, and of providing the best qualified staff available; and

WHEREAS, student achievement in reading, math and other academic subject areas, is increasing steadily in Redwood City elementary and middle schools; and

WHEREAS, the District is one of the lowest funded in San Mateo County; and

WHEREAS, the District is committed to ensuring local students have access to similar opportunities as students in neighboring communities; and

WHEREAS, the District has engaged in a variety of efforts to identify all possible funding sources and generate funds for the District to meet its educational goals; and

WHEREAS, securing additional funding at the local level will eliminate some of the uncertainty in school district budget planning resulting annually from the State budget process; and

WHEREAS, revenue from a supplemental parcel tax will support the education of all public school students living in the District; and

✓ WHEREAS, Section 4 of Article XIII A of the California Constitution and Government Code Section 50079 authorizes a school district, upon approval of two-thirds of the electorate voting on the measure, to levy a special tax for specified purposes following notice and public hearing; and

WHEREAS, in the judgment of this Board, following a public hearing and comment, it is advisable to request that the Superintendent of Schools of San Mateo County call an election and submit to the voters of the District the question of whether the District shall levy a special tax within the District for the purpose of raising additional revenue for the District; and

✓ WHEREAS, pursuant to Education Code section 5342 and applicable Elections Code sections, such election shall occur on November 5, 2019, and pursuant to Elections Code sections 10400, 10402, and 10403, such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Redwood City School District that:

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

2. Order of Election. This Resolution shall stand as the order to the San Mateo County Superintendent of Schools to call an election within the boundaries of the District on November 5, 2019, for voting on a measure which will be presented to voters in substantially the form attached hereto as Exhibit A, ("Measure") containing the question of whether the District shall impose a special tax for the educational purposes stated therein. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as Exhibit B. The authority for the specifications of this election order is contained in sections 5304 and 5322 of the California Education Code, and the authority for ordering the election is contained in and section 50075 et seq. of the California Government Code and Section 4 of Article XIII A of the California Constitution. ✓

3. Exemptions from Special Tax. Upon application and pursuant to any procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who are:

- a) Sixty-five years of age or over and who occupies said parcel as a principal residence, ("Senior Citizen Exemption"); or
- b) Receiving Supplemental Security Income for a disability, regardless of age, and who occupies said parcel as a principal residence ("SSI Exemption"); 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, and who occupies said parcel as a principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application and exemptions granted under prior special taxes levied by the District will not require re-approval during the term of the tax, subject to the District's right to verify a property owner's continuing qualification for exemption.

4. Collection of the Tax. Beginning July 1, 2020, if adopted by voters, the special tax shall be collected by the County of San Mateo Treasurer-Tax Collector ("County Tax Collector") and shall be levied annually for a period of twelve (12) years. The special tax shall be collected at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The special tax shall be levied on all parcels of taxable real property in the District. "Parcel of Taxable Real Property" shall be defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector's Office. 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 special tax in such year.

With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 special tax, including the Senior Citizen Exemption, SSI Exemption, and SSDI Exemption the decision of the District shall be final and binding.

5. Reporting and Oversight

(a) *Specific Purpose.* The proceeds of the special tax shall be applied only to the specific purposes identified in the Full Ballot Text. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.

(b) *Annual Report.* No later than December 31 of each year while the special tax is in effect, the District shall prepare and file with the Board a report/audit detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure.

(c) *Independent Citizen Oversight Committee.* The Board shall provide for an independent citizen oversight committee to oversee the special taxes collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the committee's operation and shall have the option to extend the current Measure U independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

6. Filing of Order of Election. The Clerk of this Board is ordered to cause certified copies of this resolution and order to be delivered not later than August 7, 2019, to the San Mateo County Superintendent of Schools, the San Mateo County Assessor-County Clerk-Recorder & Elections ("Elections Office") and the Clerk of the Board of Supervisors of the County of San Mateo.

7. Formal Notice. The San Mateo County Superintendent of Schools is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as **Exhibit C** (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in every schoolhouse in the District and at three public places in the District, in accordance with the applicable law, no later than August 7, 2019, or to otherwise cause the notice to be published as permitted by law. The Clerk of this Board, on behalf of and as may be requested by the County Superintendent of Schools, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

8. Conduct of Election

(a) *Request to Elections Office.* Pursuant to State law, the Elections Office is requested to take all steps to hold an election on November 5,

✓ 2019 in accordance with law and these specifications. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.

(b) *Voter Pamphlet.* The Elections Office is hereby requested to reprint the Measure in its entirety in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the Elections Office is hereby requested print, immediately below the impartial analysis of the measure, in no less than 10-point boldface type, a legend substantially as follows:

"The above statement is an impartial analysis of Measure ____.
If you desire a copy of the measure, please call the San Mateo County Assessor-County Clerk-Recorder & Elections at {phone number} and a copy will be mailed at no cost to you."

(c) *Consolidation.* The San Mateo County Superintendent of Schools and the Board of Supervisors of the County are requested to order consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

(d) *Canvass and Declaration of Results.* The Board of Supervisors of the County is authorized to canvass the returns of the election and declare the results pursuant to the Elections Code.

(e) *Cost of Election.* The District will reimburse the Elections Office and County for costs associated with the election as required by law.

9. Appropriations Limit. The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for its authorized purposes.

10. Ballot Argument. The President of this Board, or any member or members of this Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the Registrar of Voters any ballot argument prepared in connection with the Measure, including a rebuttal argument, each within the time established by the Registrar of Voters, which shall be considered the official ballot arguments of the Board as sponsor of the Measure and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

11. Official Actions. The District Superintendent, President of the Board, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in **Exhibits A and B** hereto, and to this Resolution, to comply with requirements of law and election officials or which are, in the judgment of the Superintendent, and/or Board President, in the best interests of the District.

12. Effective Date. This resolution shall take effect from and after its adoption.

PASSED AND ADOPTED this 26th day of June, 2019, by the following vote:

AYES: 5

NOES: 0

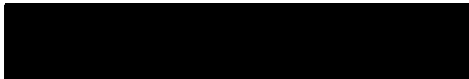
ABSTAIN: 0

ABSENT: 0



President, Board of Trustees
Redwood City School District

ATTEST:



Clerk, Board of Trustees
Redwood City School District

EXHIBIT A

BALLOT MEASURE SUMMARY

Ballot Question

To maintain quality education in Redwood City with local funding that cannot be taken by the State, to attract and retain highly-qualified teachers; support quality reading and writing programs; maintain science, technology, engineering and math instruction; and reduce class sizes in kindergarten and first grade, shall a Redwood City School District parcel tax measure of \$149 per parcel for 12 years be adopted, raising \$3,450,000 annually with citizen oversight, exemptions for seniors, and all funds staying local? 3

Yes _____

No _____

70

EXHIBIT B

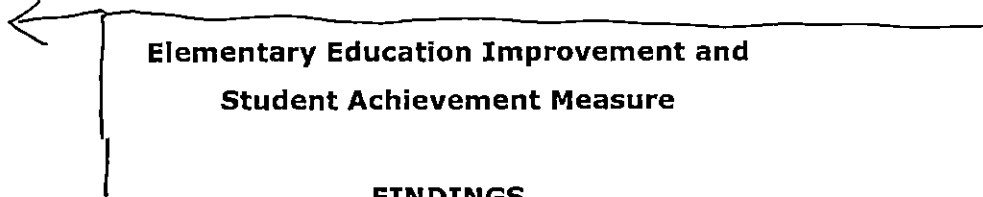
FULL BALLOT TEXT

Redwood City School District

Measure ___

[letter designation to be assigned by San Mateo County Assessor-County Clerk-Recorder & Elections]

Full Text Starts



- The Redwood City School District is one of the lowest funded elementary school districts in San Mateo County. To protect the District's educational programs and to retain highly-qualified teachers, the District needs an additional stable funding source that cannot be taken away by the State.
- Student success is our District's priority, and most of the budget goes directly to academic programs and classroom instruction to deliver quality education to all of our students.
- We believe it is essential to give local students access to similar opportunities as students in neighboring communities, which requires the funding needed to provide a well-rounded education in core academics, including science, music and art, with strong classroom instruction from highly-qualified teachers and the existing local parcel tax is a critical source of funding for this purpose.

A. Specific Purpose of the Measure

To maintain quality education in Redwood City with local funding that cannot be taken by the State, to attract and retain highly-qualified teachers; support quality reading and writing programs; maintain science, technology, engineering and math instruction; and reduce class sizes in kindergarten and first grade, the Redwood City School District shall levy a parcel tax of \$149 per parcel for 12 years, raising \$3,450,000 annually with citizen oversight, exemptions for seniors, and all funds staying local.

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- To attract and retain highly-qualified teachers
- Support quality reading and writing skills in schools
- Maintain science, technology, engineering and math instruction
- Reduce class sizes in kindergarten and first grade

~~Exhibit B-1~~ (do not need to be printed in sample ballot)

Decisions regarding the specific programs, schools, sites and expenditures to be supported in any given year, and the timing, priority and method of allocation of funds, shall be made by the Board of Trustees in its sole discretion and may vary from year to year as needs arise or change. No parcel tax funds will be spent on administrative salaries.

B. Amount and Basis of Tax

This Measure shall authorize the Redwood City School District ("District") to levy a special tax of \$149 per Parcel of Taxable Real Property beginning July 1, 2020, and continuing for a period of twelve (12) years. The District shall provide the County of San Mateo Treasurer-Tax Collector ("County Tax Collector") a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

This special tax is estimated to raise \$3.45 million in annual local funding for District schools. The amount of annual local funding raised by this special tax may vary from year to year due to changes in the number of parcels exempted from the levy.

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector's Office. All public property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year shall also be exempt from the special tax in such year.

C. Exemptions

Upon application and pursuant to any procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who are:

- a) Sixty-five years of age or over and who occupies said parcel as a principal residence ("Senior Citizen Exemption");
- b) Receiving Supplemental Security Income for a disability, regardless of age, and who occupies said parcel as a principal residence ("SSI Exemption"); 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, and who occupies said parcel as a principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application and exemptions granted under prior special taxes levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

D. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official 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 tax, including the Senior Citizen Exemption, SSI Exemption, SSDI Exemption, the application of the definition of "Parcel of Taxable Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board of Trustees of the District ("Board") shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary.

E. Accountability Provisions

1. Independent Citizens Oversight Committee. The Board shall provide for an independent citizen oversight committee to oversee the special taxes collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the committee's operation and shall have the option to extend the existing parcel tax independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

2. Annual Audit. Upon the levy and collection of this special tax, the Board shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the special account remain unexpended, the Superintendent or chief business official of the District shall cause a report to be filed with the Board no later than December 31 of each year, commencing December 31, after the tax is first levied, stating (1) the amount of funds collected and expended in such year, and (2) the status of any projects or description of any programs funded from the proceeds of the tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

3. Specific Purposes. Proceeds of the special tax shall be applied only for the purposes described in Section A hereof. Decisions regarding the specific programs, schools, sites and expenditures to be supported in any given year, and the timing, priority and method of allocation of funds, shall be made by the Board of Trustees in its sole discretion and may vary from year to year as needs arise or change.

F. Appropriations Limit

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax. This provision shall be deemed to be declaratory of existing procedures governing District expenditures.

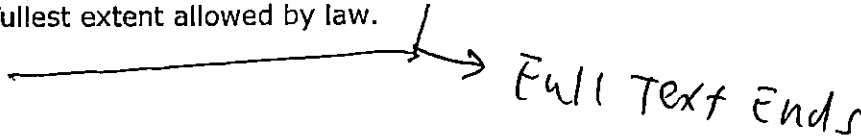
G. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of a special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may

reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

G. Severability

The Board hereby declares, and the voters by approving this measure concur, that every section, paragraph, sentence and clause of this measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this measure by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.



Full Text Ends

EXHIBIT C
FORM OF
FORMAL NOTICE OF SPECIAL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Redwood City School District ("District") of San Mateo County, California, that in accordance with the provisions of the Education Code, the Elections Code, and the Government Code of the State of California, an election will be held on November 5, 2019, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

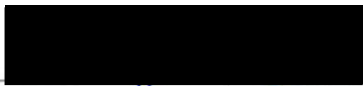
**Elementary Education Improvement and
Student Achievement Measure**

To maintain quality education in Redwood City with local funding that cannot be taken by the State, to attract and retain qualified teachers; support quality reading and writing programs; maintain science, technology, engineering and math instruction; and reduce class sizes in kindergarten and first grade, shall a Redwood City School District parcel tax measure of \$149 per parcel for 12 years be adopted, raising \$3,450,000 annually with citizen oversight, exemptions for seniors, and all funds staying local?

By execution of this formal Notice of Election, the County Superintendent of Schools of San Mateo County orders consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

The County Superintendent of Schools of San Mateo County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Trustees of the Redwood City Elementary School District adopted June 26, 2019, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, July 1, 2019.



County Superintendent of Schools
San Mateo County, California