

**RESOLUTION NO. 14-19
BEFORE THE BOARD OF EDUCATION
OF THE CABRILLO UNIFIED SCHOOL DISTRICT
SAN MATEO COUNTY, CALIFORNIA**

AUG 06 2019

MARK CHURCH, Chief Elections Officer

**RESOLUTION OF THE BOARD OF EDUCATION OF THE CABRILLO UNIFIED SCHOOL DISTRICT
CALLING AN ELECTION, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND
REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON NOVEMBER 5, 2019**

WHEREAS, the Cabrillo Unified School District ("District") is committed to offering a high-quality, well-rounded education to all students in the District; and

WHEREAS, the Board of Education ("Board") believes that good schools are part of what makes our community a desirable place to live and by keeping Coastside schools strong we keep the community strong; and

WHEREAS, the District is committed to preserving strong academic reading and writing programs; and

WHEREAS, the District is committed to preserving strong academic programs in science, technology, engineering, arts and math (STEAM); and

WHEREAS, it is essential to continue to offer hands-on and innovative science curriculum, Advanced Placement courses and other specialized instruction to prepare students for success in college and future careers; and

WHEREAS, it is important for the District to continue to retain skilled, experienced, and dedicated teachers and provide them with ongoing training to maintain high-quality education in our schools; and

WHEREAS, it is crucial for the District to protect vital programs to keep struggling students on the right track; and

WHEREAS, due to inadequate state funding it is essential that the District have stable, reliable, local funding to shield its schools from the instability of the state budget situation to preserve its strong academic programs; and

WHEREAS, the District has created a Financial Advisory Committee, comprised of parents, teachers, and staff, to help assess the District's budget shortfall; and

WHEREAS, contributions from parent clubs and educational foundations, while generous, are not adequate to fund academic core programs; and

WHEREAS, future funding for the District from the State of California and other sources is projected to be inadequate to provide the level of support to the District's educational programs and maintain the high student achievements that the residents of the District expect; and

WHEREAS, the State is an unreliable partner when it comes to funding education and funding for our schools has continued to be reduced over the past several years; and

WHEREAS, the voters of this District have a history of supporting our local schools by voting to support school funding to protect academic excellence in local classrooms; and

WHEREAS, the existing education parcel tax is set to expire, and unless renewed by voters will result in a dramatic reduction of funding, which will force reductions to the District's academic programs, intervention services and teachers and staff; and

WHEREAS, renewing this parcel tax would not increase the \$150 per parcel rate, but simply extend the tax for eight years and could not be renewed without voter approval; and

WHEREAS, renewing this valuable source of stable, local funding that cannot be taken by the State or used for administrator salaries, benefits or pensions is necessary to maintain outstanding educational programs and retain highly qualified, experienced teachers; and

WHEREAS, the California Constitution and Government Code authorize the District, upon approval of 2/3rds of the electorate, to levy qualified special taxes on property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

WHEREAS, in the judgment of this Board, following public hearing and comment, it is advisable to request that the San Mateo County Chief Elections Officer ("Chief Elections Officer") call an election and submit to the voters of the District the question of whether the District shall renew a special tax within the District for the purpose of raising revenue for the District; and

WHEREAS, pursuant to the Education Code and Elections Code 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 AS FOLLOWS:

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

Section 2. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to the Education Code to the San Mateo County Superintendent of Schools ("County Superintendent") to call an election within the boundaries of the District on November 5, 2019.

Section 3. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, an election shall be held within the boundaries of the District on Tuesday, November 5, 2019, for the purpose of voting on a measure ("Measure") which will be presented to voters in substantially the form attached hereto as **Exhibit A**, containing the question of whether the District shall continue to impose a qualified special tax (hereinafter, an "education parcel tax") for the 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**.

Section 4. Exemptions from Education Parcel Tax. Pursuant to any procedures adopted by the District, and upon application, an exemption from payment of the education parcel tax may be granted on any parcel owned by one or more:

- (a) Persons who will attain 65 years of age prior to June 1 of the tax year, own a beneficial interest in the parcel, and use that parcel as his or her principal place of residence ("Senior Citizen Exemption"); or
- (b) Persons receiving Supplemental Security Income for a disability, regardless of age, who own a beneficial interest in the parcel and use that parcel as his or her principal place of residence ("SSI Exemption"); or
- (c) Persons 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, who own a beneficial interest in the parcel and use that parcel as his or her principal place of residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application submitted pursuant to any procedures adopted by the District. Exemptions granted under prior education parcel 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. The District shall annually provide to the San Mateo County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an exemption.

Section 5. Collection of the Tax. Beginning July 1, 2020, the education parcel tax shall be collected by the County Tax Collector, 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 education parcel tax shall be levied on every Parcel of Taxable Real Property in the District.

To the extent allowed by law "Parcel of Taxable Real Property" shall be defined as:

- (a) 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.
- (b) All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the education parcel tax in such year.
- (c) Subject to application by a property owner and confirmation by the District, multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the education parcel tax.

If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

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 education parcel tax, including the Senior Citizen Exemption, the SSI Exemption, the SSDI Exemption, the legality or validity of the education parcel tax, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) or any other disputed matter specific to the application of the education parcel tax, the decisions of the District shall be final and binding.

Section 6. Accountability and Transparency Requirements.

- (a) *Specific Purpose.* The proceeds of the education parcel tax shall be applied only to the specific purposes identified in the Full Ballot Text as required by Government Code section 50075.1. The proceeds of the education parcel 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 education parcel tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended during the prior fiscal year, and the status of any project authorized to be funded by this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as an officer of the District shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
- (c) *Advisory Committee.* An advisory committee of citizens shall be appointed or designated by the Board to ensure that the education parcel tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds. The Board may extend the duties of the existing education parcel tax advisory committee to include oversight over the Measure. The

Board shall provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation.

- Section 7. Authority for Ordering Election.** The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.
- Section 8. Authority for Specifications.** The authority for the specification of this election order is contained in the Education Code.
- Section 9. Resolution to County Officials.** The Secretary to the Board is hereby directed to cause certified copies of this Resolution and order to be delivered no later than August 7, 2019 to the County Superintendent, the Chief Elections Officer of San Mateo County ("Chief Elections Officer"), and the Clerk of the Board of Supervisors of San Mateo County ("Board of Supervisors").
- Section 10. Formal Notice.** The County Superintendent 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 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 Secretary to the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.
- Section 11. Conduct of Election.**
- (a) *Request to Chief Elections Officer.* Pursuant to State law, the Chief Elections Officer is requested to take all steps to hold the election on November 5, 2019, in accordance with law and these specifications. The election shall be held and conducted in the manner prescribed by Elections Code section 10418. ✓
 - (b) *Voter Pamphlet.* The Chief Elections Officer is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as **Exhibit B** 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 Chief Elections Officer is hereby requested to 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 Chief Elections Officer at [phone number] and a copy will be mailed at no cost to you." ✓
 - (c) *Consolidation.* The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all 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 is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.
 - (e) *Cost of Election.* The District will reimburse the Chief Elections Officer and the County for costs associated with the election as required by law.
- Section 12. 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 education parcel tax may be spent for its authorized purposes.

Section 13. Ballot Arguments. The President of the Board and/or her designees are hereby authorized to prepare and file with the Chief Elections Officer any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Chief Elections Officer, 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.

Section 14. Official Actions. The District Superintendent, President of the Board, or their respective 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, President of the Board, or their respective designees, in the best interests of the District.

Section 15. Effective Date. This Resolution shall take effect from and after its adoption.

ADOPTED, SIGNED and APPROVED by the Board of Education of the Cabrillo Unified School District on the 5th day of August, 2019, by the following vote:

Mary Beth Alexander:	<u> X </u> Aye	_____ No	_____ Abstain	_____ Absent
Lizet Cortes:	<u> X </u> Aye	_____ No	_____ Abstain	_____ Absent
Kimberly Hines:	<u> X </u> Aye	_____ No	_____ Abstain	_____ Absent
Sophia Layne:	<u> X </u> Aye	_____ No	_____ Abstain	_____ Absent
Freya McCamant:	<u> X </u> Aye	_____ No	_____ Abstain	_____ Absent

Certified by:



Lizet Cortes
Clerk to the Board of Education
Cabrillo Unified School District

8/5/19
Date

Attest by:



Sean McPhetridge, Ed.D.
Secretary to the Board of Education
Cabrillo Unified School District

8/5/19
Date

EXHIBIT A
BALLOT LABEL

The Measure shall be summarized in the following form, and the San Mateo County Chief Elections Officer is requested to cause this summary of the Measure to appear on the ballot:

starts here

**** BEGIN BALLOT LABEL ****

To maintain quality education in Coastside schools without increasing taxes; preserve strong academic programs in reading, writing, science, technology, engineering, arts, math; retain qualified teachers/staff; prepare students for college and careers; and maintain school safety and security; shall a ~~Cabrillo Unified School District~~ measure to renew its expiring \$150 education parcel tax for eight years be adopted, raising approximately \$1,600,000 annually with independent citizen oversight, exemptions for seniors and others, and all funds staying in Coastside schools? *10*

*11
10
12
10
13
9*

Yes _____

No _____

Ends here

**** END BALLOT LABEL ****

75

EXHIBIT "B"

FULL BALLOT TEXT

**** BEGIN FULL TEXT ****

CABRILLO UNIFIED SCHOOL DISTRICT

Measure ___

[letter designation to be assigned by San Mateo County Chief Elections Officer]

Full Text starts here
↑

RECITALS

1. An adequately funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community.
2. The Board of Education ("Board") of the Cabrillo Unified School District ("District") has established the goals of improving academic performance and the quality of education for all children in the District so that they are prepared for college and to compete for good jobs. Furthermore, the District aims to enhance local control of our schools and reduce our dependence on the State of California for education funding.
3. The Board believes that good schools are part of what makes our community a desirable place to live and, by keeping Coastside schools strong, we keep the community strong.
4. The District is committed to preserving strong academic reading, writing, science, technology, engineering, arts, and math (STEAM) programs.
5. It is essential to continue to offer hands-on and innovative science curriculum, Advanced Placement courses and other specialized instruction to prepare students for success in college and future careers.
6. It is important for the District to continue to retain skilled, experienced, and dedicated teachers and provide them with ongoing training to maintain high-quality education in our schools.
7. It is crucial for the District to protect vital programs to keep struggling students on the right track.
8. Due to inadequate funding, it is essential that the District have stable, reliable, local funding it can count on every year to maintain its quality academic programs.
9. The District has created a Financial Advisory Committee, comprised of parents, teachers, and staff, to help assess the District's budget shortfall.
10. Contributions from parent clubs and educational foundations, while generous, are not adequate to fund academic core programs.
11. Future funding for the District from the State of California and other sources is projected to be inadequate to provide the level of support to the District's educational programs and maintain the high-student achievement that the residents of the District expect.
12. The voters of this District have a history of supporting our local schools by voting to support school funding to protect academic excellence in local classrooms.

~~B-1~~ (do not print page number B-1 to B-4)

13. The existing education parcel tax is set to expire, and unless renewed by voters will result in a dramatic reduction of funding, which will force reductions to the District's academic programs, intervention services and teachers and staff.
14. Renewing this parcel tax will not increase the \$150 per parcel rate, but simply extend the tax for eight years and could not be renewed without voter approval.
15. Renewing this valuable source of stable, local funding that cannot be taken by the State or used for administrator salaries, benefits or pensions is necessary to maintain outstanding educational programs and retain highly qualified, experienced teachers.

TERMS

To maintain quality education in Coastside schools without increasing taxes; preserve strong academic programs in reading, writing, science, technology, engineering, arts, math; retain qualified teachers/staff; prepare students for college and careers; and maintain school safety and security; shall a Cabrillo Unified School District measure to renew its expiring \$150 education parcel tax for eight years be adopted, raising approximately \$1,600,000 annually with independent citizen oversight, exemptions for seniors and others, and all funds staying in Coastside schools?

The purpose of the Measure is to fund the following specific types of programs and services:

1. Preserving strong academic reading, writing, science, technology engineering, arts, and math programs;
2. Retaining qualified teachers and staff;
3. Protecting programs to keep struggling students on the right track;
4. Providing college and career counselors for middle and high school students;
5. Maintaining updated classroom technology; and
6. Keeping all of the District's schools open.

Under no circumstances shall any of the proceeds of the education parcel tax be used for administrators' salaries, pensions or benefits. Decisions regarding the specific programs, schools, and expenditures to be supported in any given year, and the priority and method of allocation of funds to specific programs, shall be made by the Board of Education in its sole discretion and may vary from year to year as needs arise or change.

A. Amount and Basis of Tax

The education parcel tax shall continue to be \$150 per Parcel of Taxable Real Property beginning on July 1, 2020, and continuing for a period of eight (8) years. The District shall provide the San Mateo County Tax Collector ("County Tax Collector") a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

To the extent allowed by law "Parcel of Taxable Real Property" shall be defined as:

- (a) Any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector.
- (b) All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the education parcel tax in such year.

- (c) Subject to application by a property owner and confirmation by the District, multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the education parcel tax.

If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

B. Exemptions

Pursuant to any procedures adopted by the District, upon application, an exemption from payment of the education parcel tax may be granted on any parcel owned by one or more:

- (a) Persons who will attain 65 years of age prior to June 1 of the tax year, own a beneficial interest in the parcel, and use that parcel as his or her principal place of residence ("Senior Citizen Exemption"); or
- (b) Persons receiving Supplemental Security Income for a disability, regardless of age, who own a beneficial interest in the parcel and use that parcel as his or her principal place of residence ("SSI Exemption"); or
- (c) Persons 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, who own a beneficial interest in the parcel and use that parcel as his or her principal place of residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application submitted pursuant to any procedures adopted by the District. Exemptions granted under prior education parcel 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.

C. 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 education parcel tax, including the Senior Citizen Exemption, the SSI Exemption, the SSDI Exemption, the legality or validity of the education parcel tax, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) or any other disputed matter specific to the application of the education parcel tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the education parcel 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.

D. 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 education parcel tax.

E. Accountability Measures

1. *Specific Purposes.* The proceeds of the education parcel tax shall be applied only to the specific purposes identified above.
2. *Annual Reports.* The proceeds of the education parcel tax shall be deposited into an account, which shall be kept separate and apart from other accounts of the District, pursuant to the Government Code. No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended during the prior fiscal year, and the status of any project authorized to be funded by this measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Advisory Committee.* An advisory committee of citizens shall be appointed, re-appointed or designated by the Board to ensure that the education parcel tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds. The Board may extend the duties of the existing education parcel tax advisory committee to include oversight over the Measure. The Board shall provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of an education parcel tax. However, if any such funding is reduced or affected because of the adoption of the Measure, then the Board may reduce the amount of the education parcel 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 and part 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 the Measure by the voters, should any part of the Measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

**** END FULL TEXT ****

Full Text Ends Here

EXHIBIT C

FORM OF FORMAL NOTICE OF SPECIAL TAX ELECTION


NOTICE IS HEREBY GIVEN to the qualified electors of the Cabrillo Unified School District of San Mateo County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, a special 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:

To maintain quality education in Coastside schools without increasing taxes; preserve strong academic programs in reading, writing, science, technology, engineering, arts, math; retain qualified teachers/staff; prepare students for college and careers; and maintain school safety and security; shall a Cabrillo Unified School District measure to renew its expiring \$150 education parcel tax for eight years be adopted, raising approximately \$1,600,000 annually with independent citizen oversight, exemptions for seniors and others, and all funds staying in Coastside schools?

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 Education of the Cabrillo Unified School District adopted August 5, 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, August 6, 2019.



County Superintendent of Schools
San Mateo County, California