

NOV 26 2019

MARK CHURCH, Chief Elections Officer
By: [REDACTED]
DEPUTY CLERK

**BOARD OF EDUCATION
SAN CARLOS SCHOOL DISTRICT**

RESOLUTION #6:19/20A

**RESOLUTION OF THE BOARD OF EDUCATION OF THE
SAN CARLOS 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 MARCH 3, 2020**

RESOLVED by the Board of Education ("Board") of the San Carlos School District ("District"), a school district of the County of San Mateo, State of California, that:

WHEREAS, the District depends on local funding through its voter-approved parcel tax to help it attract and retain high quality teachers, provide core academics, and hands-on instruction; and

WHEREAS, in 2003, the Board determined that, in order to maintain quality education for the students of the District, it was advisable to call an election to authorize a qualified special tax and, on that basis, the Board, ordered such an election; and

WHEREAS, in June 2003, a measure ("Measure D") to authorize a qualified special tax was approved by more than two-thirds of the votes cast by the voters of the District voting upon the measure; and

WHEREAS, in 2009, the Board determined that, in order to protect the District's education programs, it was advisable to call an election to authorize an additional qualified special tax in the amount of \$78 per year on each parcel of taxable real property in the District for a period limited to six years and, on that basis, the Board, ordered such an election; and

WHEREAS, in May 2009, a measure ("Measure B") to authorize the additional qualified special tax was approved by more than two-thirds of the votes cast by the voters of the District voting upon the measure; and

WHEREAS, in 2011, when Measure D was set to expire on June 30, 2011, the Board determined that, in order to continue to maintain quality education for the students of the District, it was advisable to call an election to renew and reauthorize Measure D and, on that basis, the Board, ordered an election for such purpose; and

WHEREAS, in May 2011, a measure ("Measure A") to renew and reauthorize Measure D in the amount of \$110.60 per year on each parcel of taxable real property in the District for a period limited to eight years was approved by more than two-thirds of the votes cast by the voters of the District voting upon Measure A; and

WHEREAS, the qualified special tax authorized by the voters under Measure B in May 2009, was set to expire on June 30, 2015, and the qualified special tax authorized by the voters under Measure A in May 2011, was set to expire on June 30, 2019; and

WHEREAS, in 2015, the Board determined that, in order to continue protecting the quality of education for all of the District's students and to provide stable local funding for area schools, it was necessary to renew, reauthorize and consolidate the existing qualified special taxes and increase them by \$58 a year; and

WHEREAS, in May 2015, a measure ("Measure P") to renew and reauthorize Measure B and consolidate with Measure A in the amount of \$246.60 per year on each parcel of taxable real property in the District for a period limited to six years was approved by more than two-thirds of the votes cast by the voters of the District voting upon Measure P; and

WHEREAS, local parcel tax funding for the District provides \$2.2 million each year and accounts for 6.2% of the District's total revenue; and

WHEREAS, outstanding local schools provide numerous benefits and advantages to all residents of the community, including supporting strong local property values; and

WHEREAS, Measure P is set to expire in June 2021 and the loss of this revenue would be significant; and

WHEREAS, the Board has determined that, in order to continue protecting the quality of education for all of the District's students and to provide stable local funding for area schools, it is necessary to renew the existing qualified special tax and increase it by \$88 a year; and

WHEREAS, this measure would require fiscal accountability provisions, including an independent Citizens' Oversight Committee, annual audits and safeguards to ensure all funding would stay local in District schools and could not be taken by the State or used for other purposes; and

WHEREAS, property owners aged 65 and older and certain owners receiving SSI or SSDI would be eligible for an optional exemption from the cost of the measure; and

WHEREAS, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of two-thirds of the electorate, to levy qualified special taxes on real 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 a public hearing and comment, it is advisable to request that the San Mateo County Superintendent of Schools ("County Superintendent") call an election and submit to the voters of the District the question of whether the District shall levy a qualified special tax within the District as specified in this resolution, 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, IT IS DETERMINED AND ORDERED 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 March 3, 2020.

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, March 3, 2020, 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 impose a qualified 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**.

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

- (a) Persons who are 65 years of age or older and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,
- (b) Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal 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 and occupying said parcel as his or her principal residence ("SSDI Exemption").

Property owners who are currently exempt from the special tax levied by the District, Measure P, will be exempt from this special tax without the need to re-apply. However, all exemptions are 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. The qualified special tax shall be 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. 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 exemptions, the application of the definition of "Parcel of Taxable Real 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.

This Measure shall not affect the collection of the qualified special tax authorized by voters as "Measure P" in May 2015 unless this Measure is adopted, in which case Measure P shall cease and be replaced with this Measure on the date this Measure becomes effective.

Section 6. 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 as required by Government Code section 50075.1. 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 detailing the amount of funds collected and expended, 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 said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
- (c) *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds 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 provide for the composition, duties, 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 December 4, 2019, to the County Superintendent, the San Mateo County Registrar of Voters ("Registrar"), 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 December 4, 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 Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold the election on March 3, 2020, 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 Registrar 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 Registrar 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 Registrar of Voters 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 Registrar and the County of San Mateo 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 special tax may be spent for the authorized purposes.

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

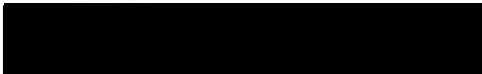
Section 15. Effective Date. This Resolution shall take effect from and after its adoption.

The foregoing resolution was introduced by Kathleen Farley, who moved its adoption, seconded by Carol Elliott, and adopted on November 21, 2019 by the following vote:

AYES: 5

NOES: 0

ABSENT: 0


Michelle Nayfack
President of the Board of Education
of the San Carlos School District

ATTEST:

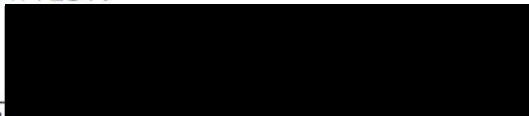

Kathleen Farley
Clerk of the Board of Education of San Carlos School District

EXHIBIT A

Summary of Measure

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

****** BEGIN BALLOT LABEL ******

Shall the San Carlos School District maintain small class sizes and high-quality educational programs, including maintaining hands-on science, math, technology, and engineering programs; preserving reading and writing programs, attracting and retaining qualified and experienced teachers; and providing art, music, libraries; by adopting a measure adding \$88 per parcel to the current \$246.60 rate, raising \$3,000,000 annually, for 8 years, with senior exemptions, independent citizens oversight, no funds for administrator salaries, and funds staying local to benefit San Carlos students?

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****** END BALLOT LABEL ******

(75)

FILED IN THE OFFICE OF THE
CHIEF ELECTIONS OFFICER
OF SAN MATEO COUNTY, CALIF.

NOV 26 2019

MARK CHURCH, Chief Elections Officer

By: [REDACTED]
DEPUTY CLERK

NOV 26 2019

MARK CHURCH, Chief Elections Officer
By: [REDACTED]
DEPUTY CLERK

Full Text
starts

EXHIBIT B

FULL BALLOT TEXT

**** BEGIN FULL TEXT ****

SAN CARLOS SCHOOL DISTRICT

Measure __

~~[letter designation to be assigned by San Mateo County Registrar of Voters]~~ (NOT to publish)

San Carlos School District is committed to providing an innovative and engaging learning experience that fosters the development of the whole child and maintains the high quality of our K-8 schools. Exceptional teachers, small class sizes, challenging instructional programs, dedicated parent volunteers, and outstanding science, art, and music curricula have prepared generations of local children to succeed in high school, college, and careers.

Local parcel tax funding for our schools helps provide high-quality education to local students. Today this funding provides \$2.2 million each year and accounts for 6.2% of the District's total revenue.

Measure __ will renew essential local funding to maintain quality education in our schools. If local funding is not renewed, our schools face devastating cuts. Every penny will stay in our community and independent citizens' oversight will help ensure funds are spent as promised. No funds can go to administrator salaries or benefits.

TERMS

To maintain small class sizes and high-quality educational programs, including maintaining hands-on science, math, technology, and engineering programs; preserving reading and writing programs, attracting and retaining qualified and experienced teachers; and providing art, music, libraries; by adopting a measure adding \$88 per parcel to the current \$246.60 rate, raising \$3,000,000 annually, for 8 years, with senior exemptions, independent citizens oversight, no funds for administrator salaries, and all funds staying local to benefit San Carlos students.

The proceeds of 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:

- Attract and retain qualified and experienced teachers.
- Maintain small class sizes.
- Maintain excellent science, technology, engineering, math, reading, and writing instruction.
- Maintain hands-on science, math, technology, and engineering programs.
- Provide art, music, libraries, and a well-rounded education.

No funds will be spent on administrator salaries or benefits.

A. Amount, Basis, & Collection of Tax

Beginning July 1, 2020, the San Carlos School District ("District") shall be authorized to levy an annual qualified special tax at the current amount of \$246.60 plus \$88, for a total

rate of \$334.60 per parcel on all Parcels of Taxable Real Property. The authorization to levy this qualified special tax shall expire on June 30, 2028.

This qualified special tax is estimated to raise approximately \$3,000,000 in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to 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 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.

If this Measure is approved by voters, the qualified special taxes authorized by voters as "Measure P" in May 2015 shall cease to be collected as of July 1, 2020.

B. Exemptions

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

- (a) Persons who are 65 years of age or older and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,
- (b) Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal 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 and occupying said parcel as his or her principal residence ("SSDI Exemption").

Property owners who are currently exempt from the special tax levied by the District, Measure P, will be exempt from this special tax without the need to re-apply. However, all exemptions are 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.

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 special tax including any exemptions, the application of the definition of "Parcel of Taxable Real 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 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.

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 qualified special tax.

E. Mandatory Accountability Protections

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above. 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.
2. *Annual Reports.* 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, 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. *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds 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 provide for the composition, duties, 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 qualified 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 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 this Measure by the voters, should any part of the Measure be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure hereof shall remain in full force and effect to the fullest extent allowed by law.

Full Text
Sends

**** END FULL TEXT ****

EXHIBIT C

**FORMAL NOTICE OF SPECIAL TAX ELECTION
[For Use by County Superintendent]**

NOTICE IS HEREBY GIVEN to the qualified electors of San Carlos 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, an election will be held on March 3, 2020, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

Shall the San Carlos School District maintain small class sizes and high-quality educational programs, including maintaining hands-on science, math, technology, and engineering programs; preserving reading and writing programs, attracting and retaining qualified and experienced teachers; and providing art, music, libraries; by adopting a measure adding \$88 per parcel to the current \$246.60 rate, raising \$3,000,000 annually, for 8 years, with senior exemptions, independent citizens oversight, no funds for administrator salaries, and all funds staying local to benefit San Carlos students?

By execution of this formal Notice of Election the San Mateo County Superintendent of Schools 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 San Mateo County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the San Carlos School District adopted November 21, 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, November 25, 2019.



Nancy Magee
County Superintendent of Schools
San Mateo County, California