

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

JUL 22, 2021

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

BOARD OF EDUCATION
MENLO PARK CITY SCHOOL DISTRICT
COUNTY OF SAN MATEO, STATE OF CALIFORNIA
RESOLUTION NO. 20.21.20
RESOLUTION CALLING PARCEL TAX ELECTION

BOARD APPROVED

MAY 13 2021

**MENLO PARK
CITY SCHOOL DISTRICT**

WHEREAS, the Board of Education (the "Board") of the Menlo Park City School District (the "District") has established the goals of preserving class sizes, retaining and employing its exemplary teachers, and sustaining high quality educational programs for all students; and

WHEREAS, the District has engaged with the community over the past four years to create a long-term financial plan that reflects the community's values for education while responsibly stewarding its tax dollars; and

WHEREAS, in 2017, the voters of the District approved a community commitment to retain high-quality teachers, excellent programs, and reasonable class sizes when they approved a local educational parcel tax ("Measure X"); and

WHEREAS, now that four years have passed, the District has determined that a replacement parcel tax is necessary to provide security over the next decade; and

WHEREAS, without a replacement parcel tax, the District will experience steep reductions in local revenue for the 2024-25 school year and thereafter in subsequent years with the expiration of Measure X on June 30, 2024; and

WHEREAS, the State has imposed on the District an increased burden to contribute to the state-administered staff retirement programs, for which the District must now budget in perpetuity; and

WHEREAS, no other additional continuing funds from state, local or other sources are expected to become available to replace the funding currently provided by Measure X; and

WHEREAS, the overwhelming message from a range of stakeholders is clear – the community values its schools and, with fiscal responsibility and clarity of purpose, wants to do whatever it takes to protect quality teachers and programs; and

WHEREAS, replacing Measure X before the 2022-23 school year is a crucial part of the District's long-term financial plan; and

WHEREAS, the Board hereby finds and determines that in order to meet its long-term financial planning goals and to maintain excellent schools in the District, it is necessary to replace Measure X at the new rate of \$598 per parcel, per year for twelve (12) years, adjusted annually for inflation, resulting in an overall parcel tax increase of \$192.50 per parcel from the current rate of \$405.50, and generating approximately \$4.6 million annually; 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 applicable Education Code and Elections Code sections, such election shall occur on November 2, 2021, and pursuant to the 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, the Board of Education of Menlo Park City School District does hereby RESOLVE, DETERMINE AND ORDER, as follows:

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 2, 2021, for the purpose of proposing to the electors the Measure known as the Menlo Park City School District Excellence in Education Act. The Ballot Question to be presented to the voters shall be in substantially the same form as **Exhibit A**, attached hereto (“Ballot Question”). 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. Filing of Specifications of the Election Order.

(a) The Secretary of this Board of Education is ordered to cause certified copies of this resolution to be delivered to the San Mateo County Superintendent of Schools not later than Friday, July 30, 2021, so that the San Mateo County Superintendent of Schools may post formal notices no later than 90 days before the election as required by Section 5362 of the Education Code.

(b) The Secretary of this Board is also ordered to cause certified copies of this resolution and order to be delivered not later than Friday, August 6, 2021, to the Registrar of Voters and the Clerk of the Board of Supervisors of the County.

4. 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, if applicable, 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 Section 5362 of the Education Code, no later than Wednesday, August 4, 2021, or to otherwise cause the notice to be published as permitted by law. The Secretary 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.

5. Conduct of Election.

(a) *Request to Registrar of Voters.* Pursuant to State law, the Registrar of Voters is required to, and is hereby requested to, take all steps to hold an election on November 2, 2021, 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 Registrar of Voters is hereby requested to reprint the Ballot Question and Full Ballot Text in its entirety in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. Notwithstanding the foregoing sentence, in the event the County Registrar determines the Full Ballot Text cannot be reprinted in the voter information pamphlet in its entirety, the County 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 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) *Required Vote.* The proposition shall become effective upon approval of two-thirds of those voting thereon.

(f) *Election Costs.* This Board shall pay all costs of the election approved by the Board of Supervisors of the County as required by law.

6. Appropriations Limit. This Board shall provide in each year for any increase in the District’s appropriations limit as shall be necessary to ensure that proceeds of the proposed tax may be spent for the authorized purposes.

7. Collection of the Tax. Beginning July 1, 2022, 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 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 tax rate shall be \$598 per parcel per fiscal year, adjusted annually for inflation. 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.

Beginning on July 1, 2022, the special tax shall repeal and replace the special tax levied by Measure X, which was approved by the District’s voters in 2017.

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 exemptions the decision of the District shall be final and binding.

8. 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.

9. 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.

PASSED AND ADOPTED this 13 day of May, 2021, by the following vote:

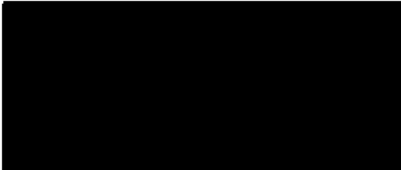
AYES: 4

NOES: 0

ABSTAIN: 0

ABSENT: 1

ATTEST:



Secretary of the Board of Education
Menlo Park City School District

EXHIBIT A
BALLOT QUESTION

Shall the measure to: protect outstanding public schools; attract and retain high-quality teachers; support core academic and enrichment programs; and ensure reasonable class size at Encinal, Laurel, Oak Knoll, and Hillview schools by renewing the expiring Menlo Park City School District parcel tax at a new rate of \$598 per parcel, expiring after 12 years, providing \$4,600,000 annually, with senior exemptions, annual adjustments, independent oversight, and all funds staying local, be adopted?

EXHIBIT B
FULL BALLOT TEXT
Menlo Park City School District
Measure _____

[letter designation to be assigned by County Registrar of Voters]

Start here



Menlo Park City School District Excellence in Education Act

This Measure may be known and referred to as the “Menlo Park City School District Excellence in Education Act.”

FINDINGS

The Board of Education of the Menlo Park City School District believes an excellent comprehensive education is the foundation of a thriving community. As a locally funded and controlled district, the citizens of our community determine the quality of our local schools based on our shared values. To protect our outstanding local schools and provide the education our community expects and deserves, the District has established its goals of preserving class sizes, retaining and employing exemplary teachers, and supporting excellent core academic and enrichment programs for all students.

In 2017, District voters overwhelmingly passed Measure X to provide financial stability and to allow the District to make long-term financial plans. Over the past four years, the District has engaged with the community to create a long-term financial plan that reflects the community’s values for education while responsibly stewarding its tax dollars. Now that four years have passed since the passage of Measure X, the District has determined that a replacement parcel tax is necessary to provide security over the next decade. Without a replacement parcel tax, the District will quickly spend down its reserves and will experience steep reductions in local revenue. This will hurt our ability to provide the high-quality education our community expects and deserves. Replacing Measure X before the 2022-23 school year is a crucial part of the District’s long-term financial plan.

Measure X provided funds to avoid teacher layoffs, maintain class sizes, continue mitigating the impact of the District’s 30 percent enrollment growth over the past 14 years, and meet a state-mandated pension contribution increase of over 50 percent since 2015. The pension contribution increase is a result of the state’s move to extend the solvency of the state-controlled pension system. Neither the district staff, nor the Board, has the ability to control this requirement. The District must now budget in perpetuity for the increase in its pension contribution.

The Board does not expect funds from state, local, or other sources to be sufficient to protect reasonable class sizes, high quality teachers, and comprehensive educational programs currently provided by Measure X. The state’s current approach to school funding requires communities like Menlo Park and Atherton to shoulder an ever-larger share of funding for their local schools, and this condition will not change in the foreseeable future.

The Board and District staff value all community members’ input and used the four-year period during which Measure X has been in effect to deeply explore our community’s values and

priorities. The Board approved its Teacher Compensation Philosophy, which affirms that a high-quality teacher is the most critical resource for student success. Accordingly, the District seeks to pay its teachers a highly competitive wage that allows them to live within a reasonable commute of their job. The Board, advised by a community team that met over a full school year in 2018-2019, also adopted its Vision for Outstanding Public Education, which outlines what our community desires to provide to every child and family. The overwhelming message from a range of stakeholders is clear – the community values its schools and, with fiscal responsibility and clarity of purpose, wants to do whatever it takes to protect quality teachers and programs.

Thus, the Board is requesting that a replacement parcel tax be on the ballot before the end of school year 2021-22 at an amount of \$598 per parcel per year, expiring after 12 years. The amount the Board is requesting from voters will not prevent all cuts from being made but if voters approve this measure, the District can protect its outstanding public schools, attract and retain high quality teachers, support excellent core academic and enrichment programs, ensure reasonable class sizes, and meet the Board policy of maintaining at least ten (10) percent in reserve for multi-year budget projections.

Therefore, the Board of Education determines that in order to meet its long-term financial planning goals and to maintain excellent schools in the District, it is necessary to replace Measure X at the new rate of \$598, per parcel per year for 12 years, adjusted annually for inflation, resulting in an overall parcel tax increase of \$192.50 per parcel from the current rate of \$405.50. The new parcel tax will generate approximately \$4.6 million per fiscal year. The Board believes this measure is a reflection of the community's shared value of providing the strongest possible education to its children, while practicing sound fiscal stewardship, through partnership with the District.

TERMS

A. Use of Proceeds

Proceeds of tax levied under the Menlo Park City Elementary School District Excellence in Education Act ("Act" or Measure") shall be used solely to support school programs that directly benefit students, as follows:

- to retain and attract excellent classroom teachers;
- to maintain reasonable student to teacher ratios;
- to preserve comprehensive core academic programs in reading, writing, math, and history, and science,
- to protect whole-child enrichment experience in social emotional learning, art, music, and library, and language/culture; and
- to provide other supplemental financial support, to the extent funds are available, to purchase instructional equipment, supplies, and materials for classroom instruction.

No proceeds shall be spent on direct or indirect costs of District administration.

Proceeds shall be fairly and equitably distributed across all schools and students, as the Board of Education of the District shall determine.

B. Amount and Basis of Tax

This Measure shall authorize the District to levy a special tax of \$598 per year, per Parcel of Taxable Real Property beginning July 1, 2022, adjusted annually for inflation, and continuing for a period of twelve (12) years. On July 1, 2022, this Act shall repeal and replace Measure X, and the special tax levied under this Act shall repeal and replace the special tax levied by Measure X. 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. 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 and adjustment for inflation.

“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.

To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the Measure, the amount of the qualified special tax shall be adjusted annually, commencing with the tax levied in the 2023-24 tax year, for inflation by the change in the “Consumer Price Index for all Urban Consumers San Francisco–Oakland–San Jose (1982- 84=100)” published by the U.S. Department of Labor, Bureau of Labor Statistics. In the event this index is no longer published, the Board shall adopt a comparable index of general price levels, as it shall reasonably determine. The Board shall cause the tax to be levied at the adjusted amount, or at such lesser amount in any year in which the Board deems such reduced amount sufficient and appropriate to meet the District’s budgetary needs, or believes such reduced amount is appropriate in response to State budget changes.

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:

- a) Sixty-five years of age or over who occupies said parcel as a principal residence; or,
- b) Receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence; 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, who occupies said parcel as a principal residence.

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 exemptions provided above, 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, 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 citizens’ oversight committee to review the Annual Audit and other records of how monies raised under this Measure have been spent only for the purposes named 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 assign these duties to the already existing Finance and Audit Committee of the Board.

2. Annual Audit. Upon the levy and collection of the qualified special tax, the Board shall cause an account to be established for deposit of the proceeds, pursuant to Government Code section 50075.1. For so long as any proceeds remain unexpended, the Superintendent or the chief financial officer of the District shall cause a report to be filed with the Board no later than December 31 of each year, commencing December 31, 2022, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. The costs of preparing the annual report may be paid from the proceeds of the parcel tax. 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.

3. Specific Purposes. All of the purposes named in this Measure shall constitute the specific purposes of the Measure, and proceeds of the tax shall be applied only for such purposes.

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.

H. 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.

— End here