


AUG 10 2011

PACIFICA SCHOOL DISTRICT

**RESOLUTION
#2011-08-09-A**

MARK CHURCH, Chief Elections Officer
By  DEPUTY CLERK

**RESOLUTION OF THE BOARD OF EDUCATION OF THE
PACIFICA 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 8, 2011**

WHEREAS, the Pacifica School District ("District") is committed to offering a high-quality educational program to all students in the District; and

WHEREAS, families choose to move to our community because of our excellent local schools, which helps to protect property values; and

WHEREAS, an adequately funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community; and

WHEREAS, the District seeks to maintain excellent schools at a time when the California Legislature is repeatedly unable to ensure adequate funding for the operation of the schools in the District; and

WHEREAS, in the past four years, the state has cut 10%, or about \$1.7 million, in annual funding for District schools; and

WHEREAS, in response to state cuts to District funding, the District has cut administration and staff costs to protect District academic programs; and

WHEREAS, in June 2008, Pacifica voters approved a school parcel tax measure to provide stable local funding to retain quality teachers, maintain smaller class sizes and protect academic programs, preparing students to succeed in high school, college and 21st century careers; and

WHEREAS, the existing parcel tax is set to expire at a time when state funding is inadequate and insufficient to provide the high-quality education our community expects and our students deserve; and

WHEREAS, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes 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 of Education ("Board"), following a public hearing and comment, it is advisable to request that the San Mateo County Registrar of Voters ("County Registrar") call an election and submit to the voters of the District the question whether the District shall levy a special tax within the District commencing on July 1, 2012, 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 8, 2011, 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 AS FOLLOWS:

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

Section 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 8, 2011, for approval of a measure which will be presented to voters in 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.

Section 3. Senior Citizen and Disabled Persons' Exemption from Special Tax. An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies said parcel as a principal residence, upon application for exemption ("Senior Citizen Exemption") and on any parcel owned by one or more persons receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence ("SSI Exemption").

Section 4. Collection of the Tax. The special tax shall replace the expiring parcel tax with a \$118 per parcel tax to be collected by the County of San Mateo Treasurer-Tax Collector ("County Tax Collector") as of July 1, 2012, 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 and SSI Exemption, the decision of the District shall be final and binding.

Section 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 January 1 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 the District's existing Citizens' 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 Citizens' Oversight Committee shall continue to operate pursuant to its current requirements regarding composition, duties, funding and other applicable protocols regarding the Committee's formation and operation.

Section 6. Filing of Order of Election. The Secretary of the Board is ordered to cause certificated copies of this Resolution and order to be delivered not later than August 10, 2011, to the San Mateo County Superintendent of Schools, the County Registrar, and the Clerk of the Board of Supervisors of San Mateo County.

Section 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 accordance with section 5362 of the California Education Code no later than August 10, 2011, or to otherwise cause the notice to be published as permitted by law. The Secretary of the Board, on behalf of and as may be requested by the San Mateo 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.

Section 8. Conduct of Election.

- (a) *Request to County Registrar.* Pursuant to section 5303 of the California Education Code, the County Registrar is requested to take all steps to hold the election on November 8, 2011, in accordance with law and these specifications.
- (b) *Voter Pamphlet.* The County Registrar is hereby requested to reprint the Measure in its entirety in the voter information pamphlet to be distributed to voters pursuant to section 13307 of the California Elections Code. In the event the Measure in **Exhibit B** will not 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 (_____) 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 San Mateo 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 of Results.* The Board of Supervisors of San Mateo County is authorized to canvass the returns of the election pursuant to section 10411 of the California Elections Code.

Section 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.

Section 10. Ballot Arguments. The President of the Board, or any member or members of the Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the County Registrar a ballot argument in favor of the proposition contained herein, within the time established by the County Registrar, which shall be considered the official ballot argument of the Board as sponsor of the proposition.

Section 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 to comply with requirements of law and election officials or which are, in the judgment of the Superintendent, in the best interests of the District.

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

PASSED AND ADOPTED THIS 9th day of August, 2011, at a meeting of the Board of Education by the following vote:

AYES: 5 Trustees Richard Faust, Cynthia Kaufman, Eileen Manning-Villar
NOES: 0 Michael O'Neill, Joan Kaufman
ABSENT: 0


Clerk of the Board


President of the Board of Education

EXHIBIT A

Summary of Measure

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

To protect local elementary and middle schools from state budget cuts; maintain high quality education; protect academic programs in math, science, reading and writing; attract and retain qualified teachers; and, support library services and classroom computer instruction; shall Pacifica School District replace its expiring parcel tax at \$118 a year for 5 years, with independent citizens oversight, exemptions for senior citizens, no funds used for administrator salaries, and all funds staying local to promote student achievement?

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EXHIBIT B

FULL BALLOT TEXT

PACIFICA SCHOOL DISTRICT

Measure ___

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

RECITALS

The Board of Education ("Board") of the Pacifica School District ("District") has established the goals of improving academic performance and the quality of education for all children in the District.

In support of these goals and to protect local control of its programs and services, the Board previously proposed a parcel tax which was approved in June 2008 to provide stable local educational funding for schools and programs for kindergarten through eighth grade, including the funds needed to help attract and retain qualified teachers, minimize class size increases and protect core academic programs.

The previously approved parcel tax measure of \$96 per parcel is set to expire on June 30, 2013, at a time when state funding for our schools is inadequate. The community recognizes the positive impact that the parcel tax measure has had on protecting the quality of the District's schools and by extension on the quality of life in the District, and that successful schools support and enhance property values.

A replacement of the previously approved parcel tax in the amount of \$118 per parcel commencing July 1, 2012, and ending June 30, 2017, is in order for the District to maintain excellent schools at a time when the California Legislature is again unable to provide adequate funding for the operation of the schools in the District.

If the parcel tax is not replaced by approval of this Measure, the District may be forced to adopt a budget that includes teacher and staff layoffs and reductions in programs and services beneficial and necessary to students.

A superior and comprehensive education program delivers many benefits to all the residents of our community.

TERMS

To protect local elementary and middle schools from state budget cuts; maintain high quality education; protect academic programs in math, science, reading and writing; attract and retain qualified teachers; and, support library services and classroom computer instruction; shall Pacifica School District replace its expiring parcel tax at \$118 a year for 5 years, with independent citizens oversight, exemptions for senior citizens, no funds used for administrator salaries, and all funds staying local to promote student achievement?

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:

- Protect academic programs in math, science, reading and writing
- Attract and retain quality teachers and staff

- Support school library programs
- Maintain programs to support struggling students who are below academic standards
- Support student learning in computers and technology

No parcel tax funds will be spent on administrative salaries.

A. Amount and Basis of Tax

The parcel tax shall be \$118 per Parcel of Taxable Real Property beginning in fiscal year 2012-2013 for a period of five (5) 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.

"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.

B. Exemptions

An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies said parcel as a principal residence, upon application for exemption and on any parcel owned by one or more persons receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence ("SSI 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 tax, including the Senior Citizen Exemption and the SSI Exemption and the appropriate tax classification, 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 by the District. 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. Taxpayers wishing to challenge any determination of the County Tax Collector must do so under the procedures for correcting a misclassification of property pursuant to Part 9 of Division 1 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

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 special tax.

E. Accountability Provisions

1. *Independent Citizens' Oversight Committee.* The Board shall provide for its current independent Citizens' Oversight Committee's oversight of the parcel tax to ensure that moneys raised under this Measure are spent only for the purposes named in this Measure.

2. *Annual Audit.* Upon the levy and collection of the education parcel 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 the tax is in effect, 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, 2012, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. 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 the Measure shall constitute the specific purposes of the education parcel tax, and proceeds thereof shall be applied only for such purposes.

F. 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 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.

FORMAL NOTICE OF SPECIAL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Pacifica 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 November 8, 2011, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

"To protect local elementary and middle schools from state budget cuts; maintain high quality education; protect academic programs in math, science, reading and writing; attract and retain qualified teachers; and, support library services and classroom computer instruction; shall Pacifica School District replace its expiring parcel tax at \$118 a year for 5 years, with independent citizens oversight, exemptions for senior citizens, no funds used for administrator salaries, and all funds staying local to promote student achievement?"

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 Pacifica School District adopted August 9, 2011, 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 10, 2011.

ANNE E. CAMPBELL
COUNTY SUPERINTENDENT OF SCHOOLS

Denise B. Fortner
County Superintendent of Schools
San Mateo County