

BELMONT-REDWOOD SHORES SCHOOL DISTRICT

MAR 07 2022

2021-2022 RESOLUTION #15

MAF [REDACTED] Officer

RESOLUTION OF THE BOARD OF TRUSTEES OF THE BELMONT-REDWOOD SHORES SCHOOL DISTRICT CALLING FOR A JUNE 7, 2022 ELECTION TO RENEW EDUCATION PARCEL TAXES

WHEREAS, the Belmont-Redwood Shores School District (the "District") is devoted to quality well-rounded public education and believes that all local students deserve equal access to a quality education; and

WHEREAS, while the District offers an excellent education, the District's per student funding is below the State of California average and among the lowest in San Mateo County; and

WHEREAS, voters in the District have previously helped bridged the funding gap by, on November 5, 2013, approving Measure R, a \$174 per parcel tax for a period of 10 years ("Measure R"), and on June 5, 2018, approving Measure K, a \$118 per parcel tax for a period of five years ("Measure K", and together with Measure R, the "Measures"); and

WHEREAS, the Measures have provided the District a stable source of approximately \$3,500,000 annually, which funding cannot be taken by the State and which have prevented the District from making deep cuts in education at elementary and middles schools; and

WHEREAS, stable local funding is needed to protect neighborhood schools' core academic programs in science, technology, engineering, reading, writing, art, music and math; and

WHEREAS, unless the Measures are renewed and extended by voters, the loss of \$3,500,000 of annual revenues will significantly reduce the educational programs at each of the District's elementary and middle schools; and

WHEREAS, the District believes schools with effective academic programs will attract and retain high-quality teachers; and

WHEREAS, Article XIII A, Section 4 of the California Constitution and Sections 50075 et seq., of the California Government Code permit a school district to propose a parcel tax for specified purposes and to levy such tax following approval by at least two-thirds of the voters voting upon the proposition; and

WHEREAS, the Board of Trustees (the "Board") of the District proposes to place a parcel tax measure on the June 7, 2022 election ballot to continue its education supporting Measures for the purposes set forth in this Resolution; and

WHEREAS, the Board will apply all the locally-controlled proceeds of the education parcel tax to avoid deep cuts at District schools, protect quality academic programs and teachers,

and for the uses as set forth in this Resolution, and will not use any of said proceeds for administrator's salaries, benefits or pensions; and

WHEREAS, such renewal will maintain and preserve all existing senior exemptions to the Measures, without any further application being required from those eligible persons; and

WHEREAS, all expenditures of the education parcel tax will continue to be subject to citizen and taxpayer oversight and annual reports to ensure funds are spent appropriately; and

WHEREAS, the Board proposes to renew the Measures because the revenues will benefit only the District's schools and cannot be taken by the State of California or by other school districts; and

WHEREAS, the District acknowledges and requests that the election be conducted under the California Voter Choice Act, as set forth in Elections Code Sections 3017 and 4005; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Belmont-Redwood Shores School District as follows:

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

Section 2. This Board hereby proposes to renew and extend the levy of the Measures' education parcel taxes to provide stable local funding the State cannot take away to help:

- Protect core academic programs in science, technology, engineering, reading, writing, art, music and math;
- Maintain accelerated math and innovative programs;
- Attract and maintain highly qualified teachers;
- Keep school libraries open;
- Retain reading specialists to help struggling students achieve at their grade level;
- Retain qualified counselors to support student wellness;
- Prevent deep cuts to education in elementary and middle schools;
- Maintain small class sizes.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE EDUCATION PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES, BENEFITS OR PENSIONS.

Pursuant to Government Code Section 50075.1 the Board determines that the proceeds of the education parcel tax shall only be applied for the purposes stated above.

Section 3. Subject to voter approval, the education parcel tax shall be \$292 per year per Parcel, increased annually by 3% each year, and commence on July 1, 2023 and shall continue for 10 years from that date, ending on June 30, 2033. On July 1, 2023 the Measure R parcel tax shall be canceled.

As used herein, the term “Parcel” means any parcel of land which lies wholly or partially within the boundaries of the District, for which the San Mateo County Assessor/Tax Collector (together, “Tax Collector”), issues a separate tax bill for *ad valorem* property taxes; provided, however, that any such parcels which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership, may, by submitting an application of the owners thereof by June 15 of any year to the District be treated as a single parcel for purposes of the levy of this education parcel tax.

Section 4. Subject to voter approval as set forth below, the parcel tax shall be levied commencing with the 2023-24 (starting on July 1, 2023) fiscal year of the District, and shall be collected with, and in the same manner and subject to the same interest and penalties as general *ad valorem* taxes collected by the San Mateo County Treasurer and Tax Collector. In accordance with the requirements of Government Code Section 50075.1(c), the District shall create a separate account into which the proceeds of the special tax shall be deposited.

Section 5. The levy and collection of the education parcel tax is not intended to decrease or offset any increase in local, state or federal government funding sources that would otherwise be available to the District at any time during which the parcel tax may be levied. In the event that the levy and collection of the parcel tax does have such an effect, the District shall reduce the education parcel tax levy to the extent of any such decrease or offset. Additionally, any persons who are the owner of a Parcel used solely for owner-occupied, single-family residential purposes, and either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the fiscal year in which the tax should apply, or (b) receiving Supplemental Security Income for a disability regardless of age, 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, may obtain an exemption from the levy of the education parcel tax, by submitting to the District an application of such owners or persons, prior to June 15 of any year.

Persons who currently receive an exemption from the District’s Measure R and Measure K parcel taxes, shall automatically qualify for an exemption from this education tax without needing to file a new application for that exemption.

The District may establish administrative procedures to periodically verify the continued qualification of any previously granted exemption.

Section 6. The Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District’s appropriation limit as shall be necessary to ensure that proceeds of the education parcel tax may be spent for the authorized purposes set forth in Section 2 above and Section 7 below.

Section 7. The Board hereby requests that the San Mateo County Registrar of Voters submit the measure attached hereto as Exhibit B to the voters of the District and to print the entire Full Ballot Text in the ballot pamphlet to be published and mailed for the election scheduled for Tuesday, June 7, 2022.

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as shown in Exhibit A hereto.

The District's Superintendent, or designee, is hereby authorized and directed to make any changes to the text of the measure, or to the abbreviated form of the measure, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 8. The measure set forth in Exhibits A and B shall be submitted to the voters of the District at an election to be held on June 7, 2022. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2023.

Section 9. This Resolution shall stand as the order to the San Mateo County Registrar of Voters, respectively, to call an election within the boundaries of the District on June 7, 2022. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on June 7, 2022. Pursuant to Elections Code Section 10403 the Board acknowledges that the consolidation election will be held and conducted in the manner prescribed in Elections Code Section 10418.

Section 10. The Board hereby requests that the San Mateo County Registrar of Voters or other appropriate election officials of San Mateo County, take all actions which are necessary or appropriate in connection with the election, including, but not limited to, printing and mailing sample ballots, arguments and applications for absentee ballots, canvassing election returns and certifying the results of the election to the Board. Pursuant to Elections Code Section 10002, the Board of Supervisors of San Mateo County is requested to permit the Registrar of Voters to render all services specified by Elections Code Section 10418 relating to the election. The Board hereby agrees to reimburse San Mateo County in full for any services performed by it for the District upon presentation of an invoice to the District.

Section 11. The Superintendent, or his designee, is hereby authorized and directed to deliver a copy of this Resolution to the San Mateo County Superintendent of Schools by March 8, 2018 and the Registrars of Voters/Elections Department of San Mateo County, as well as the Clerk of the Board of Supervisors of San Mateo County, not later than March 10, 2022, and to give notice of the election by causing the Registrar of Voters/Elections Department to publish the text of the measure and other items, not later than 15 days before the date of the election. The Superintendent is hereby further authorized and directed to post a copy of this Resolution on or near the doors of the District Office and in three public places within the District for at least two weeks before the date of the election.

Section 12. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution which can be given effect without the severed portion.

Section 13. The members of the Board are hereby authorized, but not directed, to prepare and file with the San Mateo County Registrar of Voters/Election Department, respectively, a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by such Department.

Section 14. Subject to two-thirds approval of the District's voters, the education parcel tax shall be collected by the San Mateo County Tax Collector, at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Tax Collector. The education parcel tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 15. The chief fiscal officer of the District shall, pursuant to Government Code Section 50075.3, file an annual report to the Board of Trustees as provided herein accounting for the education parcel tax revenues collected and the manner in which they have been spent.

Section 16. The officers of the District are, and each of them acting alone is, hereby directed to take such other actions and to execute such other documents as are necessary to carry out the purposes of this Resolution.

Section 17. Pursuant to Elections Code Section 10400 the Board requests the governing body of any such other political subdivision, or any officer otherwise authorized by law, to partially or completely consolidate such election and to further provide that the canvass be made by anybody or official authorized by law to canvass the returns of the election, and that the Board consents to such consolidation.

The foregoing Resolution was adopted by the Board of Trustees of the Belmont-Redwood Shores School District at a regular meeting held on March 3, 2022 by the following vote:

AYES AND IN FAVOR OF RESOLUTION



NOES AND AGAINST SAID RESOLUTION

APPROVED/FILED



Clerk of the Board

ABSENT:



/s/
President, Board of Trustees
Belmont-Redwood Shores School District

ATTEST:



/s/

Clerk, Board of Trustees
Belmont-Redwood Shores School District

EXHIBIT A

ABBREVIATED BALLOT TEXT

T "To protect core academic programs in science, technology, engineering, reading, writing, art, music and math for elementary and middle school students, maintain accelerated math programs, keep libraries open, and retain highly-qualified teachers, shall the Belmont-Redwood Shores School District's measure be adopted renewing its existing \$292 annual parcel taxes, providing \$3,500,000 annually for ten years, with independent oversight, annual adjustments, senior exemptions, no funds for administrator salaries, and all funds staying in local schools? 12
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Yes _____ No _____

EXHIBIT B

~~§~~ *START OF FULL BALLOT TEXT*

BELMONT-REDWOOD SHORES SCHOOL DISTRICT
Education Funding Measure __

INTRODUCTION AND PURPOSE

To provide funding for core academic programs in science, technology, reading, writing, art, music and math, provide local reliable funding for local schools that cannot be taken by the State, keep school libraries open and attract and retain highly qualified teachers, with no proceeds used for administrators' salaries, benefits and pensions, the Belmont-Redwood Shores School District ("District") proposes to renew and extend its existing education parcel tax measures for a period of ten years starting on July 1, 2023 at a rate of \$292 per parcel per year, increased annually by 3% per year, with an exemption available for senior citizens and certain disabled persons, and to implement accountability measures, including citizen oversight, to ensure the funds are used to help:

- Protect core academic programs in science, technology, engineering, reading, writing, art, music and math;
- Maintain accelerated math and innovative programs;
- Attract and maintain highly qualified teachers;
- Keep school libraries open;
- Retain reading specialists to help struggling students achieve at their grade level;
- Retain qualified counselors to support student wellness;
- Prevent deep cuts to education in elementary and middle schools;
- Maintain small class sizes.

The proceeds of the education parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF “PARCEL”

For purposes of the education parcel tax, the term “Parcel” means any parcel of land which lies wholly or partially within the boundaries of the Belmont-Redwood Shores School District, that receives a separate tax bill for *ad valorem* property taxes from the San Mateo County Assessor/Tax Collector, as applicable. 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 education parcel tax in such year.

For purposes of this education parcel tax, any such “Parcels” which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting to the District an application of the owners thereof by June 15 of any year, be treated as a single “parcel” for purposes of the levy of the education parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California Government Code Section 50079 (b)(1), any owner of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the year in which the tax would apply, or (b) persons receiving Supplemental Security Income for a disability, regardless of age, 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, may obtain an exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District.

Persons who currently receive an exemption from the District’s Measure R and Measure K parcel taxes, shall automatically qualify for an exemption from this education tax without needing to file a new application for that exemption.

The District may establish and maintain procedures to periodically verify the continuance of any previously granted exemption.

With respect to all general property tax matters within its jurisdiction, the San Mateo County Treasurer and Tax Collector or other appropriate county tax officials, 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 any exemptions and the classification of property for purposes of calculating the tax, the decisions of the District shall be final and binding.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the education parcel tax is not intended to decrease or offset any increase in local, state or federal government revenue sources that would otherwise be available to the District during the period of the education parcel tax. In the event that the levy and collection does have such an effect, the District may cease the levy or shall reduce the education parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

ACCOUNTABILITY MEASURES

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the education parcel tax: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education parcel tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above. In addition to the accountability measures required by law, if any, the District will maintain an oversight committee to provide oversight as to the expenditure of education parcel tax revenues.

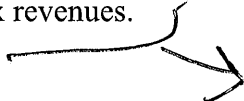
 *End of Full Ballot Text of Measure*

EXHIBIT C

FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Belmont-Redwood Shores School District that in accordance with the provisions of the Government Code of the State of California, an election will be held on June 7, 2022, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

“To protect core academic programs in science, technology, engineering, reading, writing, art, music and math for elementary and middle school students, restore accelerated math programs, keep libraries open, and retain highly-qualified teachers, shall the Belmont-Redwood Shores School District's measure be adopted renewing its existing \$292 annual parcel taxes, providing \$3,500,000 annually for ten years, with independent oversight, annual adjustments, senior exemptions, no funds for administrator salaries, and all funds staying in local schools?

The San Mateo County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Trustees of the Belmont-Redwood Shores School District, adopted on March 3, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand this 4th day of March 2022.



Nancy Magee
San Mateo County Superintendent of Schools