

MAR 10 2022

BRISBANE SCHOOL DISTRICT

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By: [REDACTED]
DEPUTY CLERK

RESOLUTION 2021-2022, No. X
RESOLUTION OF THE BOARD OF TRUSTEES OF THE BRISBANE
SCHOOL DISTRICT, COUNTY OF SAN MATEO, STATE OF CALIFORNIA,
ORDERING A PARCEL TAX ELECTION

WHEREAS, the Board of Trustees (the “Board of Trustees”) of the Brisbane School District (the “District”) is committed to preserving quality in educational programs and providing the best possible education to all of the District’s students; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and Section 50079 of the California Government Code (the “Government Code”) authorize a school district, upon approval of two-thirds of the votes cast by the voters voting upon the measure, to levy a qualified special tax for specified purposes; and

WHEREAS, in 2016, the Board of Trustees determined that, in order to maintain quality art, music and reading instruction 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 of Trustees, ordered such an election; and

WHEREAS, in May 2016, a measure (“Measure B”) 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, the qualified special tax authorized by the voters under Measure B in May 2016, is set to expire on June 30, 2022; and

WHEREAS, the Board of Trustees has determined that, in order to continue offering a quality education for all of the District’s students, it is necessary to renew and reauthorize the qualified special tax authorized under Measure B, without an increase for inflation, for a period of six years, commencing July 1, 2022; and

WHEREAS, the Board of Trustees has held a public hearing after due notice regarding the proposed authorization of the qualified special tax; and

WHEREAS, the Board of Trustees is authorized to order elections within the District and to designate the specifications thereof, pursuant to Sections 5304, 5322 and 35160 of the California Education Code (the “Education Code”); and

WHEREAS, the Board of Trustees now desires to order the calling of an election within the boundaries of the District on June 7, 2022, for the approval of the renewal and reauthorization, but without the increasing, of the qualified special tax previously authorized by the voters of the District under Measure B, as well as to raise the District’s annual appropriations limit in the amount of the funds raised by the special tax, and to authorize the filing of a ballot argument in favor of the measure to be submitted to the voters at the election;

NOW, THEREFORE, be it resolved, determined and ordered by the Board of Trustees of the Brisbane School District, as follows:

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

✓ **Section 2. Specifications of Election Order.** This resolution shall stand as the order to the Superintendent of Schools (the "Superintendent of Schools") of the County of San Mateo (the "County") to call an election within the boundaries of the District on June 7, 2022, for approval of the local special tax measure contained in Section 3 hereof. The authority for the specifications of this election order is contained in Sections 5304 and 5322 of the Education Code and Section 50079 of the Government Code.

Section 3. Specifications of Ballot Measure. The Board of Trustees hereby requests the Registrar of Voters of the County (the "Registrar of Voters") to submit to the voters of the District on June 7, 2022, the following ballot measure:

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**BRISBANE SCHOOL DISTRICT
RE-AUTHORIZATION/RENEWAL OF PARCEL TAX TO
MAINTAIN ART, MUSIC & READING INSTRUCTION**

This Measure may be known and referred to as the "Brisbane School District Re-Authorization/Renewal of Parcel Tax to Maintain Art, Music & Reading Instruction" or "Measure _____." [designation to be assigned by the Registrar of Voters]

TERMS AND PURPOSES

Terms. Upon approval of two-thirds of those voting on this measure (this "Measure"), (a) the Brisbane School District (the "District") shall be authorized to levy a qualified special tax (the "Art/Music/Reading Parcel Tax") in the amount of \$131 per year on each parcel of taxable real property in the District for no more than six (6) years, commencing July 1, 2022, upon the expiration of the existing Art/Music/Reading Parcel Tax of \$131 per year approved by the voters of the District in 2016, and (b) the District's annual appropriations limit shall be raised in each year the Art/Music/Reading Parcel Tax is authorized to be levied in the amount of the funds raised by the Art/Music/Reading Parcel Tax in such year.

Purposes. The proceeds of this Measure shall be authorized to be used to fund: (a) an art teacher and a music teacher; (b) teachers and instructional aides to assist and support students with reading and core academics; (c) additional library and instruction resources to schools. None of the proceeds from this Measure shall be used to pay for District administration.

Senior Citizen Exemption. In order to provide tax relief to senior citizens within the District, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the Art/Music/Reading Parcel Tax upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board of Trustees of the District (the “Board of Trustees”) or otherwise as required by law or by the Tax Collector (the “Tax Collector”) of the County of San Mateo (the “County”).

ACCOUNTABILITY PROVISIONS

Separate Account; Annual Report. Upon the levy and collection of the Art/Music/Reading Parcel Tax, the Board of Trustees shall cause an account to be established into which the proceeds shall be deposited. For so long as any proceeds remain unexpended, the Superintendent of the District shall prepare a report to be filed with the Board of Trustees no later than December 31 of each year, commencing December 31, 2022, stating (a) the amount collected and expended in such year, and (b) the status of any projects or description of any programs required or authorized to be funded under this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period as the Superintendent of the District shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Trustees.

Use Limited to Specific Purposes. All of the purposes named in this Measure shall constitute the specific purposes of the Art/Music/Reading Parcel Tax, and proceeds of the tax shall be applied only for such purposes.

LEVY AND COLLECTION

The Art/Music/Reading Parcel Tax shall be collected by the 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. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. The collection of the Art/Music/Reading Parcel Tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

“Parcel of taxable real property” shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the Tax Collector’s Office. All property which is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the Art/Music/Reading Parcel Tax in such year. Parcels owned and occupied by persons 65 years of age or older shall be exempt from the Art/Music/Reading Parcel Tax as provided in this Measure.

The District shall annually provide a list of parcels which the District has approved for a senior citizen exemption from the Art/Music/Reading Parcel Tax to the County tax collection officials. The County Assessor’s determination of exemption or relief for any reason other than the senior citizen exemption of any

parcel from taxation shall be final and binding for the purposes of the Art/Music/Reading Parcel Tax. Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of Art/Music/Reading Parcel Taxes paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

SEVERABILITY

The Board of Trustees hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board of Trustees 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.

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Section 4. Abbreviation of Measure. Pursuant to Section 13247 of the California Elections Code (the "Elections Code") and Section 5322 of the Education Code, the measure contained in Section 3 hereof shall be abbreviated in the following form, and the Board of Trustees hereby directs the Registrar of Voters to cause the exact wording of the abbreviated measure to appear on the ballot:

To provide teachers/instructional aides for art, music, and reading, shall Brisbane School District measure authorizing renewal of the existing local school parcel tax, at the current rate of \$131 per year, for six years, commencing July 1, 2022, exempting seniors, and increasing the District's appropriations limit in the amount of the funds raised by the special tax (estimated at \$450,000 annually), be adopted, with funds spent exclusively on schools within Brisbane School District and not used for other purposes?

Section 5. Required Vote. Pursuant to Section 4 of Article XIII A of the California Constitution, the above measure shall become effective upon the affirmative vote of at least two-thirds of those voters voting on the proposition. ✓

✓ **Section 6. Conduct of Election.** (a) *Request to Registrar of Voters.* Pursuant to Section 5303 of the Education Code, the Registrar of Voters is requested to take all steps to hold the election in accordance with law and these specifications.

(b) *Voter Pamphlet.* Pursuant to Section 5303 of the Education Code, the Registrar of Voters is requested to take all steps to hold the election in accordance with law and these specifications.

(c) *Consolidation.* The 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. The District hereby acknowledges that the consolidated election will be held and conducted in the manner prescribed

by Section 10418 of the Elections Code.

(d) *Canvass of Results.* The Board of Supervisors of the County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

(e) *Election Costs.* The District shall pay all costs of the election approved by the Board of Supervisors of the County pursuant to Section 5421 of the Education Code.

Section 7. Ballot Argument. The President of the Board of Trustees, or any member or members of the Board of Trustees as the President shall designate, is hereby authorized, but not directed, to prepare and file with the Registrar of Voters a ballot argument in favor of the measure contained in Section 3 hereof, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of the Board of Trustees as sponsor of the measure.

Section 8. Filing of Order of Election. The Secretary of the Board of Trustees is ordered to cause certified copies of this resolution and order to be delivered not later than March 11, 2022 (which date is not fewer than 88 days prior to the date set for the election), to the Superintendent of Schools, the Registrar of Voters, and the Clerk of the Board of Supervisors of the County.

Section 9. Formal Notice. The 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 A (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with Section 5362 of the Education Code no later than March 9, 2022 (which date is not fewer than 90 days prior to the date set for the election), or to otherwise cause the notice to be published as permitted by law. The Secretary of the Board of Trustees, on behalf of and as may be requested by the 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 10. Further Authorization. The members of the Board of Trustees, the Superintendent of the District, the Chief Business Official of the District, and all other officers of the District are hereby authorized and directed, individually and collectively, to do any and all things that they deem necessary or advisable in order to effectuate the purposes of this resolution.

Section 11. Resolution Supersedes Prior Resolution. This resolution shall supersede Resolution 2021-2022, No. VIII, in full.

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

PASSED AND ADOPTED this day, March 9, 2022, by the following vote:

AYES: 5

NOES: 0

ABSTAIN: 0

ABSENT: 0



President of the Board of Trustees
Brisbane School District

ATTEST: 


Clerk of the Board of Trustees
Brisbane School District

EXHIBIT A
FORM OF
FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Brisbane School District of the County of San Mateo, California (the "District"), that in accordance with the provisions of the California Education Code (the "Education Code") and the California Government Code, an election will be held on June 7, 2022, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

To provide teachers/instructional aides for art, music, and reading, shall Brisbane School District measure authorizing renewal of the existing local school parcel tax, at the current rate of \$131 per year, for six years, commencing July 1, 2022, exempting seniors, and increasing the District's appropriations limit in the amount of the funds raised by the special tax (estimated at \$450,000 annually), be adopted, with funds spent exclusively on schools within Brisbane School District and not used for other purposes?

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By execution of this formal Notice of Election, the Superintendent of Schools of County of San Mateo (the "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 Superintendent of Schools, by this Notice of Election, has called the election pursuant to a resolution and order of the Board of Trustees of the Brisbane School District, adopted March 9, 2022, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, March 10, 2022.

[Redacted Signature]

Superintendent of Schools
County San Mateo, California

CLERK'S CERTIFICATE

I, Lillian Markind, Clerk of the Board of Trustees of the Brisbane School District, hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted at a special meeting of the Board of Trustees of said District duly and regularly held at the regular meeting place thereof on March 9, 2022, of which meeting all of the members of said Board of Trustees had due notice and at which a majority thereof were present; and that at said meeting said resolution was adopted by the following vote:

AYES: Alcaraz, Boggs, Hayuk, Lentz, Markind

NOES: none

ABSTAIN: none

ABSENT: none

An agenda of said meeting was posted at least 24 hours before said meeting at One Solano Street, Brisbane, California, a location freely accessible to members of the public, and a brief general description of said resolution appeared on said agenda.

I further certify that I have carefully compared the same with the original minutes of said meeting on file and of record in my office; the foregoing resolution is a full, true and correct copy of the original resolution adopted at said meeting and entered in said minutes; and that said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this 9 day of March, 2022.


Clerk of the Board of Trustees
Brisbane School District