

JUL 05 2022

RESOLUTION NO. 21-22

BOARD OF TRUSTEES
BAYSHORE ELEMENTARY SCHOOL DISTRICT
SAN MATEO COUNTY
STATE OF CALIFORNIA

MARK [REDACTED]
By: [REDACTED]
DEPUTY CLERK

**RESOLUTION ORDERING AN ELECTION FOR THE PURPOSE OF
SUBMITTING TO THE QUALIFIED ELECTORS OF THE BAYSHORE
ELEMENTARY SCHOOL DISTRICT THE QUESTION OF EXTENDING
THE LEVY OF AN EDUCATION PARCEL TAX UPON EACH PARCEL
IN THE DISTRICT FOR EDUCATIONAL PURPOSES AND
ESTABLISHING THE SPECIFICATIONS OF THE ELECTION ORDER**

WHEREAS, the Bayshore Elementary School District (the "District") of the County of San Mateo (the "County"), State of California (the "State") is committed to quality education for every student and high standards of academic achievement and performance; and

WHEREAS, a high quality public education is vital to the community's well-being and funds provided by the State are insufficient to meet the needs of the Districts students; and

WHEREAS, investment in children's education is beneficial to the economic well-being of our community and our country; and

WHEREAS, an education parcel tax was originally authorized by District voters which approved Measure Y presented on the November 4, 2008 ballot, authorizing a parcel tax of \$96 per parcel for six years, with annual adjustment for inflation, and such education parcel tax was renewed with Measure K on the November 4, 2014 ballot, extending the parcel tax for eight years; and

WHEREAS, the current education parcel tax is scheduled to expire after the levy on the 2022-23 tax rolls; and

WHEREAS, proceeds of the parcel tax have provided critical funds to enable the District to provide a quality educational program, maintain reduced class sizes, enhance core programs and enrichment programs, and attract and retain quality teachers and support staff;

WHEREAS, the Board has determined that the annual revenues obtained from the voter-approved parcel tax are essential to maintain and continue high quality programming in the District, and as such have determined to present to District voters at an election the question whether the parcel tax shall be renewed and extended for an additional eight years; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq., 50075 et seq. and 53720 et seq. (the "Law") authorize a school district, upon approval by two-thirds (2/3) of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

WHEREAS, November 8, 2022 is an established election date and a statewide election date pursuant to the provisions of the California Elections Code; and

WHEREAS, the Board has on this date held a public hearing, which was duly noticed, where all interested persons have been heard on the matter of holding an election in the District on the matter of levying a qualified special tax on each parcel in the District; and

WHEREAS, the Board of Trustees desires at this time to order an election to be held on November 8, 2022 in the District for the purpose of submitting to the voters in the District the matter of continuing the levy of a qualified special tax on each parcel in the District pursuant to the Law for educational purposes (sometimes referred to herein and in the exhibits attached hereto as an "education parcel tax") and to designate the specifications thereof, pursuant to Education Code Section 5320 et seq. and to request consolidation with all other elections held in the District on such date, and to request the County Registrar of Voters to perform election services for the District; and

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE BAYSHORE ELEMENTARY SCHOOL DISTRICT DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:

Section 1. Call for Election. The Board hereby orders an election and submits to the electors of the District the question of whether an education parcel tax shall be levied and collected in the District for the specific purposes as set forth more fully in the ballot measure approved herein and as set forth on Exhibits A and B hereto. This Resolution constitutes the order of the District to call such election and shall constitute the "specifications of the election order" pursuant to Education Code Section 5322.

Section 2. Election Date. The date of the election shall be November 8, 2022, and the election shall be held solely within the boundaries of the District, which the District represents have not changed since the last District election.

Section 3. Purpose of Election; Ballot Proposition. The purpose of the election shall be for the voters in the District to vote on a proposition, a full copy of which is attached hereto and marked Exhibit "A", containing the question of whether the District shall levy an education parcel tax in the District for the specific purposes stated therein, together with the accountability requirements of Government Code Section 50075.1. As required by Education Code Section 5322 and Elections Code Section 13247 and 9051, the abbreviated form of the measure (75 words or less) to appear on the ballot is attached hereto and marked as Exhibit "B". The Board of Trustees hereby authorizes and directs the President of the Board and the Superintendent to make any changes to the text of the measure as set forth in Exhibit A and Exhibit B hereto as required or recommended, upon the advice of the District's legal counsel, to conform to any requirements of the Law, the County Registrar of Voters, or to otherwise clarify the measure to reflect the terms of this Resolution.

Section 4. Authority for Election. The authority for ordering the election is contained in Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. The authority for the specification of this election order is contained in Section 5322 of the Education Code.

Section 5. Tax Rate and Duration; Definition of Parcel; and Method of Collection.

- a. *Tax Rate and Duration.* If approved by District voters, said education parcel tax shall be levied for a period of eight years, commencing with the first levy in fiscal year 2023-24. The amount of the education parcel tax will be an extension and continuation of the \$96 per parcel tax approved by District voters in 2008, plus annual adjustments for inflation based on the Consumer Price Index of the San Francisco Bay Area (the "CPI") in each of the years since the initial levy in 2009-10. The parcel tax will be continue to be adjusted annually for each year it is levied to account for inflation based on the prior year's CPI. This parcel tax is an extension of the education parcel tax approved by District voters on November 4 2008 and extended on November 4, 2014, which is scheduled to have a final levy in fiscal year 2022-23.
- b. *Definition of Parcel for Purposes of the Parcel Tax.* A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the County Tax Collector, and shall be collected in the same manner and subject to the same penalty or penalties as other taxes fixed and collected by the County on behalf of the District.
- c. *Manner of Collection.* The education parcel tax shall be collected in the same manner and subject to the same penalty or penalties as other property taxes fixed and collected by the County on behalf of the District.
- d. *Exclusive Procedures.* The procedures described herein with respect to the levy and collection of the education parcel tax and exemptions (described below), and any additional procedures established by the Board of Trustees of the District, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the qualified 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. The District's Board of Trustees may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the education parcel tax.

Section 6. Exemptions. The same exemptions made available to District property taxpayers in connection with the 2014 Parcel Tax shall apply to the levy of the education parcel tax proposed herein, being as follows:

- a. Otherwise Exempt Property. All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.
- b. Senior Citizen Exemption. An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel (as defined in Section 5 above) and apply to the District for such exemption under the procedures established by the District or otherwise as required by law or by the San Mateo County Tax Collector.
- c. Supplemental Security Income Exemption. An exemption shall also be available to persons who receive Supplemental Security Income for a disability, regardless of age, and own and occupy as a principal residence a parcel (as defined in Section 5)

and apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the San Mateo County Tax Collector.

Exemptions which have been granted will continue to provide an exemption for the eligible parcel for the remaining term of the education parcel tax so long as such exemption continues to apply. The applicant shall not have to re-submit an exemption application annually. Exemptions granted for the 2014 Parcel Tax shall continue for the renewed tax described herein for so long as such parcel continues to qualify for the exemption. Such owners do not need to re-submit an exemption application. The District shall continue in place administrative review processes to review and grant exemptions.

Section 7. Accountability Requirements of Government Code Section 50075.1.

The members of the Board, the Superintendent and officers of the District are hereby directed, individually and collectively, to comply with the accountability measures pursuant to Government Code Section 50075.1, to wit: (a) the measure shall include a statement indicating the specific purposes of the education parcel tax, (b) the measure shall require that the proceeds of the education parcel tax be applied only to the specific purposes identified in the ballot measure, (c) the measure shall require the creation of an account into which the proceeds of the education parcel tax shall be deposited, and (d) the measure shall require that the District prepare, or cause to be prepared by a third party auditor, an annual report pursuant to Government Code Section 50075.3 as provided in Section 8 hereof. Such accountability measures are forth on the ballot in the form of Exhibit A attached hereto and are incorporated herein by reference.

Section 8. Annual Report. Pursuant to Government Code Section 50075.3, the Board directs the chief fiscal officer of the District to file a report with the Board each year containing (a) the amount of education parcel tax funds collected and expended and (b) the status of any project required or authorized to be funded from the proceeds of the education parcel tax as identified in the measure.

Section 9. Delivery of this Resolution. The Clerk of the Board is hereby directed to send a copy of this Resolution for receipt no later than 88 days prior to the November 8, 2022 election date, as follows:

- (a) County Elections Officer (as required pursuant to Education Code Section 5322 and Elections Code Section 10403),
- (b) County Board of Supervisors (as required pursuant to Elections Code Section 10403), and
- (c) County Superintendent of Schools for the purposes of noticing the election on the measure pursuant to Education Code Section 5325(a).

Section 10. Consolidation of Election. The County Elections Officer and the County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 8, 2022, within the District. The District acknowledges that the election shall be held and conducted in accordance with Elections Code Section 10418. Pursuant to Section 5303 of the Education Code and Section 10002 of the Elections Code, the Board of Supervisors of San Mateo County is requested to permit the County Registrar to render all services specified by Section 10418 of the Elections Code relating to the election, for which services the District agrees to reimburse San Mateo County in full from District

general funds upon presentation of a bill from the County, such services to include the publication of notices of election and the mailing of the sample ballot.

Section 11. Ballot Arguments. As provided in Elections Code Section 9501, any and all members of this Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument. The Superintendent, President of the Board, or their designees, are hereby authorized to execute any document and to perform all acts necessary to place the measure on the ballot.

Section 12. Notice of Election. The County Elections Officer is hereby requested to prepare a formal Notice of Election in time, form and manner as required by law, and the County Superintendent of Schools is hereby requested to post such notice in accordance with Education Code Section 5325. The suggested form of notice of the election is as follows:

**BAYSHORE ELEMENTARY SCHOOL DISTRICT
ELECTION NOTICE**

NOTICE IS HEREBY GIVEN to the qualified electors of the Bayshore Elementary School District (the "District") of San Mateo County, that in accordance with law, an election will be held on Tuesday, the 8th day of November, 2022 in the District, at which election there will be submitted the question of continuing the annual education parcel tax levy of \$96 per parcel for eight years, plus adjustments for inflation, and with certain exemptions including seniors, for the purpose of raising money to support educational costs.

Section 13. Reimbursement for Services Performed. The District agrees to reimburse the County Elections Officer/Registrar of Voters for services performed with respect to the election called herein following completion of such services and upon presentation of a bill.

Section 14. Legal Services. The Board has retained the firm of Jones Hall, A Professional Law Corporation as Special Legal Counsel in connection with its parcel tax proceedings and such services are confirmed pursuant to its existing legal services agreement.

Section 15. Election Pursuant to Law. In all particulars not recited in this Resolution, said election shall be held and conducted as provided by law for holding school district elections in the District.

Section 16. Certification by Clerk of the Board. The Clerk of the Board shall certify as to the passage and adoption hereof and shall make minutes of the passage and adoption therefore in the records of the proceedings of the Board of Trustees of the District, in the minutes of the meeting at which the same is passed and adopted.

Section 17. Compliance with AB 2576 (Effective January 1, 2017) - Owners Residing Outside of District Boundaries. If the requisite number of votes cast on the question of an education parcel tax are obtained, the District and the County shall coordinate on compliance with Government Code Section 54930 (enacted pursuant to AB 2576 effective January 1, 2017), which requires that notice of a new parcel tax be provided to taxpayers residing outside of the jurisdiction of the taxing agency.

Section 18. Compliance with AB 2458 (Effective January 1, 2020) - Annual Information to be Provided to County. If the requisite number of votes cast on the question of an education parcel tax are obtained, the District shall request that the County collect the education parcel tax. The Superintendent is authorized to contract directly with the County for said purposes. As such, pursuant to Government Code Section 50079 subsection (e), the District shall provide the County on an annual basis:

- a. A hyperlink to the location on the Internet Web site of the District that contains exemption information, if available.
- b. A hyperlink to the location on the Internet Web site of the District that contains the application for the exemption.
- c. A phone number to provide persons with exemption information or direct persons requesting exemption information.

Section 19. Severability. The Board of Trustees of the District hereby declares that every section, paragraph, sentence and clause of the qualified special tax measure has independent value, and that the Board of Trustees would have approved each provision regardless of every other provision. If approved, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts shall remain in full force and effect to the fullest extent allowed by law.

Section 20. Effective Date. This resolution shall take effect on and after its adoption.

The foregoing Resolution was adopted by the Board of Trustees of the Bayshore Elementary School District of San Mateo County, being the Board authorized by law to make the designations therein contained by the following vote, on June 14, 2022.

Adopted by the following votes:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0



President of the Board

Attest:



Secretary/Clerk of the Board

EXHIBIT A

BALLOT MEASURE FULL TEXT OF MEASURE

INTRODUCTION

The following is the abbreviated form of the measure:

“To preserve quality education that cannot be taken by the State; maintain competitive science, math, reading and writing; attract and retain quality teachers; and integrate modern technology for future student success; shall Bayshore Elementary School District’s measure renewing the parcel tax of \$96 per parcel for eight years with annual adjustments described in the voter guide, raising approximately \$160,000 per year, with senior and disability exemptions and no money for administrator salaries, be adopted?”

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PURPOSES

To continue to provide a local revenue source that cannot be taken by the State, the Bayshore Elementary School District requests voters to authorize the District to continue to levy and collect the education parcel tax which was approved by voters on November 4, 2008 and extended on November 4, 2014. Proceeds of the education parcel tax have been and will continue to be used only for the following specific purposes:

- Maintain reduced class sizes at all grade levels;
- Attract and retain high quality personnel;
- Provide classroom resources to help those students who are struggling in basic skills such as math, reading and writing;
- Integrate the use of modern technology into the curriculum and instructional practices;
- Provide a full spectrum of instructional opportunities in such classes as art, music, foreign language and science;
- Ensure that teachers are well trained and use the most effective techniques for teaching of math, reading and science; and
- Continue to provide a physical education program and inter-school sports program.

The Board of Trustees will not fund any program other than those listed above from the proceeds of the education parcel tax, and will not use the proceeds of the education parcel tax to fund administrator salaries.

EDUCATION PARCEL TAX AND PROCEDURES

Background. The education parcel tax was originally authorized by voters which approved Measure Y presented on the November 4, 2008 ballot, authorizing a parcel tax of \$96 per parcel commencing July 1, 2009 for six years, with annual adjustment for inflation based on increases in the Consumer Price Index of the San Francisco Bay Area (the “CPI”). The education parcel tax was renewed with Measure K on the November 4, 2014 ballot, extending the parcel tax for eight years. The final levy of the education parcel tax as renewed in 2014 will be on the 2022-23

tax rolls. This measure continues and extends the levy for an additional eight years, commencing on the 2023-24 tax rolls.

Amount of Education Parcel Tax. Subject to two-thirds approval of District voters, the education parcel tax will be renewed and will be authorized to continue to be levied for a period of eight additional years, commencing in fiscal year 2023-24. The amount per parcel of the education parcel tax will be the original authorized amount of \$96 per parcel plus annual adjustments for inflation based on the CPI in each of the years since the initial levy in 2009-10 and with adjustments for inflation continuing for each year the parcel tax is levied. The education parcel tax will be collected by the San Mateo County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector.

Definition of Parcel. A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the San Mateo County Tax Collector.

Exemptions. The same exemptions made available to District property taxpayers in connection with the 2014 Parcel Tax shall apply to the levy of the education parcel tax proposed herein, being as follows:

- a. Otherwise Exempt Property. All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.
- b. Senior Citizen Exemption. An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel (as defined above) and apply to the District for such exemption under the procedures established by the District or otherwise as required by law or by the San Mateo County Tax Collector.
- c. Supplemental Security Income Exemption. An exemption shall also be available to persons who receive Supplemental Security Income for a disability, regardless of age, and own and occupy as a principal residence a parcel (as defined above) and apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the San Mateo County Tax Collector.

Exemptions which have been granted will continue to provide an exemption for the eligible parcel for the remaining term of the education parcel tax so long as such exemption continues to apply. The applicant shall not have to re-submit an exemption application annually. Exemptions granted for the 2014 Parcel Tax shall continue for the renewed tax described herein for so long as such parcel continues to qualify for the exemption. Such owners do not need to re-submit an exemption application. The District shall continue in place administrative review processes to review and grant exemptions.

Exclusive Procedures. The procedures described herein with respect to the levy and collection of the education parcel tax and exemptions, and any additional procedures established by the Board of Trustees of the District, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the qualified 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. The District's Board of Trustees may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the education parcel tax.

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 qualified special taxes levied in accordance with this Measure:

- the specific purposes of the education parcel tax shall be those purposes identified above under the heading "PURPOSES,"
- the proceeds of the education parcel tax shall be applied only to those specific purposes identified above under the heading "PURPOSES,"
- a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and
- the District shall annually prepare and file or cause to be prepared and filed a written report with the Board of Trustees of the District showing (1) the amount of funds collected and expended from the proceeds of the education parcel tax and (2) the status of any projects, programs, or purposes identified above under the heading "PURPOSES."

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of an education parcel tax. However, if any State or Federal funds are reduced because of the adoption of this education parcel tax, then the amount of the education parcel tax will be reduced annually as necessary in order to restore such State or Federal funding.

SEVERABILITY

The Board of Trustees of the District has declared and the voters by approving this measure concur, that every section, paragraph, sentence and clause 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.

[END OF FULL TEXT OF MEASURE]



EXHIBIT B

BALLOT MEASURE ABBREVIATED FORM

To preserve quality education that cannot be taken by the State; maintain competitive science, math, reading and writing; attract and retain quality teachers; and integrate modern technology for future student success; shall Bayshore Elementary School District's measure renewing the parcel tax of \$96 per parcel for eight years with annual adjustments described in the voter guide, raising approximately \$160,000 per year, with senior and disability exemptions and no money for administrator salaries, be adopted?

EXHIBIT C
FORMAL NOTICE OF PARCEL TAX ELECTION


NOTICE IS HEREBY GIVEN to the qualified electors of the Bayshore Elementary School District (the "District") of San Mateo County, that in accordance with law, an election will be held on Tuesday, the 8th day of November, 2022 in the District, at which election there will be submitted the question of continuing the annual education parcel tax levy of \$96 per parcel for eight years, plus adjustments for inflation, and with certain exemptions including seniors, for the purpose of raising money to support educational costs.

“To preserve quality education that cannot be taken by the State; maintain competitive science, math, reading and writing; attract and retain quality teachers; and integrate modern technology for future student success; shall Bayshore Elementary School District’s measure renewing the parcel tax of \$96 per parcel for eight years with annual adjustments described in the voter guide, raising approximately \$160,000 per year, with senior and disability exemptions and no money for administrator salaries, be adopted?”

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 Trustees of the Bayshore Elementary School District adopted June 14, 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, June 21, 2022.



County Superintendent of Schools
San Mateo County, California