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By _____

Resolution # 2014-2015 – 2 for Fiscal Year 2014-2015

RESOLUTION OF THE BOARD OF TRUSTEES OF THE
BURLINGAME ELEMENTARY SCHOOL DISTRICT
CALLING FOR A NOVEMBER 4, 2014 ELECTION
TO CONSOLIDATE AND RENEW
ACADEMIC ACHIEVEMENT PARCEL TAXES

WHEREAS, the Burlingame Elementary School District (the "District") is devoted to maintaining quality public education; and

WHEREAS, local property values within the District are related to the quality of education available in the District's public schools; and

WHEREAS, the State is an unreliable partner when it comes to funding education and funding for our District has been reduced in the past several years, and together with local property tax collections will be inadequate to provide the level of support to the District's educational programs that the residents of the District expect and the students need; and

WHEREAS, stable local funding is needed to maintain our outstanding local schools; and

WHEREAS, on March 2, 2010 the voters of the District renewed for the fourth time authorized a "Local Elementary Student Achievement Measure B" ("Measure B") parcel tax of \$180 which expires on June 30, 2021; and

WHEREAS, on November 8, 2011 the voters of the District authorized a "Achievement Measure E" ("Measure E") parcel tax of \$76 which expires on June 30, 2016 (Measure B and together with Measure E, the "Parcel Taxes"), and unless the Parcel Taxes are renewed by voters, may result in a substantial reduction of educational programs; 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 renew a special education tax for specified purposes and to levy a parcel 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 renew and consolidate the existing levy of the Measure B and Measure E parcel taxes upon parcels of land within the District for the purposes set forth in this Resolution; and

WHEREAS, such renewal and consolidation will maintain the existing tax rate and not increase the tax rate currently authorized by Measure B and Measure E; and

WHEREAS, such renewal and consolidation will maintain and preserve all existing exemptions to Measure B and Measure E, without any further application being required from those eligible persons; and

WHEREAS, the District will apply all the proceeds of such parcel tax to the protection of core academic programs in science, math, reading and writing, the retention of highly qualified teachers, the supporting of hands-on science classes and the music and art programs, maintaining libraries and smaller elementary class size; and

WHEREAS, the Board seeks to consolidate and renew the Parcel Taxes because the revenues of such can only benefit the District's schools and cannot be taken by the State of California or other school districts; and

WHEREAS, the Board has conducted a public hearing in connection with the proposed election regarding the consolidation renewal of the parcel taxes prior to the adoption of this Resolution;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Burlingame Elementary 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 consolidate, renew and extend the levy of the Parcel Taxes to provide local funding the State cannot take away to:

- Protect core academic programs in reading, writing, math and science;
- Retain highly qualified teachers;
- Maintain hands-on science classes;
- Support art and music programs;
- Maintain school libraries;

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE ACADEMIC EXCELLENCE PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES AND BENEFITS.

Pursuant to Government Code Section 50075.1 the Board determines that the proceeds of the quality local schools and academic achievement parcel tax shall only be applied for the purposes stated above.

Section 3. The Parcel Taxes which will expire on June 30, 2021 and June 30, 2016, respectively, shall be consolidated and renewed for fourteen years from July 1, 2016 at the existing combined rate of \$256 per parcel per year.

This parcel tax consolidates, renews and extends the qualified Measure B parcel tax last approved by the voters on March 2, 2010 and the qualified Measure E parcel tax last approved by the voters on November 8, 2011.

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 ("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 quality local schools and academic excellence parcel tax.

Section 4. Subject to voter approval as set forth below, the parcel tax shall be levied commencing with the 2016-2017 (starting on July 1, 2016) 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 Tax Collector. In accordance with the requirements of Government Code Section 50075.3, 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 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 parcel tax levy to the extent of any such decrease or offset. Additionally, any persons who are 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, and the owner of a Parcel used solely for owner-occupied, single-family residential purposes, may obtain an exemption from the levy of the core academic programs parcel tax, by submitting an application of such owners or persons, prior to June 15 of any year, to the District. Persons who currently receive an exemption for the District's Measure B parcel tax and/or the Measure E parcel tax, shall automatically qualify for an exemption from the consolidation and renewal of the Parcel Taxes without needing to file a new application for an 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 parcel tax may be spent for the authorized purposes set forth in Section 2 above and Section 7 below.

Section 7. This Board hereby requests that the San Mateo County Registrar of Voters submit, in accordance with Election Code Section 1500 by mail ballot, the following measure to the voters of the District and to print this entire Full Ballot Text in the ballot pamphlet to be published for the election scheduled for Tuesday, November 4, 2014:

START OF FULL BALLOT TEXT

BURLINGAME ELEMENTARY SCHOOL DISTRICT
Academic Achievement Funding Measure __

INTRODUCTION AND PURPOSE

To provide local reliable funding for local schools that cannot be taken by the State, to protect strong core academic programs in science, technology, reading and writing, maintain libraries, support music and art programs, maintain hands-on science classes, and retain highly qualified teachers, with no proceeds used for administrative salaries and benefits, the Burlingame Elementary School District ("District") proposes to consolidate, renew and extend its two existing quality local schools and academic achievement parcel tax measures, Measure B and Measure E, for a period of fourteen years from Measure E's current expiration date (June 30, 2016), starting on July 1, 2016 at the existing combined rate of \$256 per parcel per year, without increase, **with an exemption available for senior citizens** and certain disabled persons, and to implement strict accountability measures, including review by an independent citizen oversight committee to ensure the funds are used to:

- Protect core academic programs in reading, writing, math and science;
- Retain highly qualified teachers;
- Maintain hands-on science classes;
- Support art and music programs;
- Maintain school libraries;

AMOUNT OF PARCEL TAX; PERIOD OF ASSESSMENT

The academic achievement parcel tax shall continue to be levied at its existing \$256 rate (or less as provided below) per year, without increase, commencing July 1, 2016 for fourteen years, assessed against each Parcel. The proceeds of the parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF "PARCEL"

For purposes of the quality local schools and academic achievement parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Burlingame Elementary School District, that receives a separate tax bill for *ad valorem* property taxes from the San Mateo County Assessor/Tax Collector. 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 quality local schools and academic achievement parcel tax in such year.

For purposes of this quality local schools and academic achievement 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 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 the quality local schools and academic achievement parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California Government Code Section 50079 (b), any owners 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, may obtain an exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District. Persons currently exempted from the District's Measure B parcel tax and the District's Measure E parcel tax which will lapse on June 30, 2016 if this Measure is approved, shall automatically be exempted from this Measure without having to file a new application.

With respect to all general property tax matters within its jurisdiction, the San Mateo County 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 quality local schools and academic achievement parcel tax, including the Senior Citizen Exemption 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 academic achievement 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 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 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 academic achievement parcel tax levied in accordance with this Measure: (a) the specific purposes of the parcel tax shall be those purposes identified above; (b) the proceeds of the 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 quality local schools and academic achievement 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 quality local schools and academic achievement parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the core academic instruction parcel tax, as identified above. In addition, the District will maintain its existing Budget Advisory Committee which shall advise the Board on the expenditures funded by the measure in order to ensure that such funds are spent for the purposes approved by the voters.

End of Full Ballot Text of Measure

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as follows:

“Without increasing current tax rates and to maintain quality education for Burlingame students, by protecting math, science, technology, reading and writing programs, retaining qualified teachers, maintaining [hands-on] science classes, supporting art and music, maintaining school libraries, and maintaining smaller elementary class sizes, shall [Burlingame Elementary School District] consolidate and renew its existing \$256 parcel taxes for 14 years, including a senior citizen exemption, no funds for administrators' salaries, independent citizen oversight, and all funds staying local?” 8

Yes _____

No _____

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

JUL 24 2014

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By _____



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 Section 7 shall be submitted to the voters of the District at an election to be held on November 4, 2014. If approved by at least two-thirds of the voters voting on the Measure, the Measure shall take effect on July 1, 2016.

Section 9. This Resolution shall stand as the order to the San Mateo County Registrar of Voters to call an election within the boundaries of the District on November 4, 2014. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on November 4, 2014.

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. The Board hereby agrees to reimburse San Mateo County in full for any services performed by San Mateo County for the District upon presentation of an invoice to the District.

Section 11. The Secretary of the Board is hereby authorized and directed to deliver a copy of this Resolution to the San Mateo County Superintendent of Schools 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 August 8, 2014, 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 Secretary of the Board 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, 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 voters, the 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 tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 15. Subject to two-thirds voter approval and prior to adoption of a resolution levying the qualified special tax in any given year, this Board shall conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be published pursuant to California Government Code Section 54954.6. Following said hearing this Board may adopt a resolution fixing the amount of tax to be raised. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible.

Section 16. The Superintendent shall, pursuant to Government Code Section 50075.3, file an annual report as provided herein accounting for the quality local schools and academic achievement parcel tax revenues collected and the manner in which they have been spent.

Section 17. 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 18. 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 any body 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 Burlingame Elementary School District at a regular meeting held on July 17, 2014 by the following vote:

AYES: 4

NOES: 0

ABSTAIN: 0

ABSENT: 1

/s/


Superintendent, Board of Trustees
Burlingame Elementary School District

ATTES

/s/



Clerk, Board of Trustees
Burlingame Elementary School District

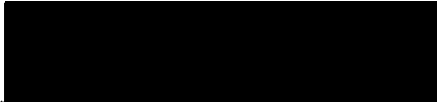
EXHIBIT A
FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Burlingame Elementary School District of San Mateo County, California, that in accordance with the provisions of the Government Code of the State of California, an election will be held on November 4, 2014, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

“Without increasing current tax rates and to maintain quality education for Burlingame students, by protecting math, science, technology, reading and writing programs, retaining qualified teachers, maintaining hands-on science classes, supporting art and music, maintaining school libraries, and maintaining smaller elementary class sizes, shall Burlingame Elementary School District consolidate and renew its existing \$256 parcel taxes for 14 years, including a senior citizen exemption, no funds for administrators' salaries, independent citizen oversight, and all funds staying local?”

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 Burlingame Elementary School District, adopted on July 17, 2014.

IN WITNESS WHEREOF, I have hereunto set my hand this day, July 24, 2014.



Superintendent of Schools
San Mateo County