

**RESOLUTION NO. 13: 14/15**

**RESOLUTION OF THE BOARD OF EDUCATION OF THE  
SAN CARLOS SCHOOL DISTRICT, COUNTY OF SAN  
MATEO, STATE OF CALIFORNIA, ORDERING AN  
EDUCATION PARCEL TAX ELECTION**

**WHEREAS**, the Board of Education (the “Board of Education”) of the San Carlos 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 2003, the Board of Education determined that, in order to maintain quality education 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 Education, ordered such an election; and

**WHEREAS**, in June 2003, a measure (“Measure D”) 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**, in 2009, the Board of Education determined that, in order to protect the District’s education programs, it was advisable to call an election to authorize an additional qualified special tax in the amount of \$78 per year on each parcel of taxable real property in the District for a period limited to six years and, on that basis, the Board of Education, ordered such an election; and

**WHEREAS**, in May 2009, a measure (“Measure B”) to authorize the additional 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**, in 2011, when Measure D was set to expire on June 30, 2011, the Board of Education determined that, in order to continue to maintain quality education for the students of the District, it was advisable to call an election to renew and reauthorize Measure D and, on that basis, the Board of Education, ordered an election for such purpose; and

**WHEREAS**, in May 2011, a measure (“Measure A”) to renew and reauthorize Measure D in the amount of \$110.60 per year on each parcel of taxable real property in the District for a period limited to eight years was approved by more than two-thirds of the votes cast by the voters of the District voting upon Measure A; and

**WHEREAS**, the qualified special tax authorized by the voters under Measure B in May 2009, is set to expire on June 30, 2015, and the qualified special tax authorized by the voters under Measure A in May 2011, is set to expire on June 30, 2019; and

**WHEREAS**, the Board of Education has determined that, in order to continue protecting the quality of education for all of the District's students and to provide stable local funding for area schools, it is necessary to renew, reauthorize and consolidate the existing qualified special taxes and increase them by \$58 per year; and

**WHEREAS**, Section 2(d) of Article XIIC of the California Constitution requires an election to be conducted before any special tax may be renewed or imposed; and

**WHEREAS**, Section 4000(c)(8) of the California Elections Code (the "Elections Code") authorizes the District to conduct an election on a special tax measure wholly by mail on an established mailed ballot election date; and

**WHEREAS**, May 5, 2015, is an established mailed ballot election date; and

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

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

**WHEREAS**, the Board of Education now desires to order the calling of an election by all-mailed ballots within the boundaries of the District on May 5, 2015, for the approval of the renewal, reauthorization, consolidation and increasing of the qualified special taxes previously authorized by the voters of the District 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 Education of the San Carlos School District, as follows:

**Section 1. Recitals.** The Board of Education 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 by all-mailed ballots within the boundaries of the District on May 5, 2015, 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 Education hereby requests the Registrar of Voters of the County (the "Registrar of Voters") to submit to the voters of the District on May 5, 2015, the following ballot measure:

Full text Begins

**SAN CARLOS SCHOOL DISTRICT  
LOCAL EDUCATION FUNDING MEASURE OF 2015**

This Measure may be known and referred to as the “San Carlos School District Local Education Funding Measure of 2015” or as “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”), the San Carlos School District (the “District”) shall be authorized to levy a qualified special tax (the “Education Parcel Tax”) in the amount of (a) \$136 per year on each parcel of taxable real property in the District for no more than four (4) years, commencing July 1, 2015, upon the expiration of the existing education parcel tax of \$78 per year approved by the voters of the District in 2009, and (b) \$246.60 per year on each parcel of taxable real property in the District for no more than two (2) years, commencing July 1, 2019, upon the expiration of the existing education parcel tax of \$110.60 per year approved by the voters of the District in 2011.

**Purposes.** The proceeds of this Measure shall be authorized to be used to fund: (a) core academic programs in reading, writing, math and science; (b) library costs and programs; (c) ongoing teacher training and development to attract and retain qualified and experienced teachers; and (d) elective programs to support a well-rounded education, including design and engineering, hands-on science, art, music and language classes and programs.

**Senior Citizen Exemptions.** 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 Education Parcel Tax upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board of Education of the District (the “Board of Education”) 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 Education Parcel Tax, the Board of Education 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 Education no later than December 31 of each year, commencing December 31, 2016, 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 Education.

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

### **LEVY AND COLLECTION**

The Education 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 Education 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 Education Parcel Tax in such year. Parcels owned and occupied by persons 65 years of age or older shall be exempt from the Education 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 Education 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 Education 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 Education Parcel Taxes paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

### **SEVERABILITY**

The Board of Education 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 Education 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.

Full text on p. 3

**Section 4. Abbreviation of Measure.** Pursuant to Section 13247 of 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 Education hereby directs the Registrar of Voters to cause the exact wording of the abbreviated measure to appear on the ballot:

67 words

*"To support academic excellence and maintain high-quality educational programs, including math, reading and writing, and hands-on science instruction; attract and retain qualified and experienced teachers; and support art, music, libraries and a well-rounded education; shall San Carlos (Elementary) School District renew existing local school parcel taxes and increase them by \$58 per year for six years, exempting senior citizens, with annual public reports and all funds spent to support local schools?"*

**Section 5. Required Vote.** Pursuant 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.* The Registrar of Voters is hereby requested to reprint the measure in its entirety (that portion of Section 3 hereof which is indented) in the voter information pamphlet to be distributed to voters pursuant to Section 13307 of the California Elections Code (the "Elections Code"). In the event the measure in Section 3 will not be reprinted in the voter information pamphlet in its entirety, the Registrar of Voters 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 {phone number} or the San Carlos School District at (650) 508-7333 and a copy will be mailed at no cost to you. Measure \_\_\_\_\_ is also available on the Internet at <http://www.scsdk8.org/>."*

(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.

(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. Appropriations Limit.** The Board of Education shall provide in each year (pursuant to Section 7902.1 of the Government Code or any successor provision of law) for any increase in the District's appropriations limit as shall be necessary to ensure that proceeds of the qualified special tax may be spent for the authorized purposes.

**Section 8. Ballot Argument.** The President of the Board of Education, or any member or members of the Board of Education 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 Education as sponsor of the measure.

**Section 9. Filing of Order of Election.** The Secretary of the Board of Education is ordered to cause certified copies of this resolution and order to be delivered not later than February 6, 2015 (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 10. 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 February 4, 2015 (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 Education, 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 11. Further Authorization.** The members of the Board of Education, 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 12. Effective Date.** This resolution shall take effect from and after its adoption.

**PASSED AND ADOPTED** this day, January 29, 2015, by the following vote:

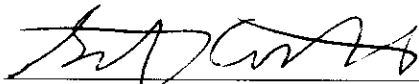
AYES: 4  
NOES: 0  
ABSTAIN: 0  
ABSENT: 1 (NICOLE BERGERON)



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President of the Board of Education  
San Carlos School District

ATTEST:



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Clerk of the Board of Education  
San Carlos School District

CLERK'S CERTIFICATE

I, Seth Rosenblatt, Clerk of the Board of Education of the San Carlos School District, hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Education of said District duly and regularly held at the regular meeting place thereof on January 29, 2015, of which meeting all of the members of said Board of Education 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: 4

NOES: 0

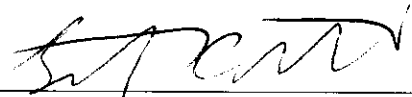
ABSTAIN: 0

ABSENT: 1 (NICOLE BERGERON)

An agenda of said meeting was posted at least 72 hours before said meeting at 1200 Industrial Road, Unit 9, San Carlos, 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 29 day of January 2015.

  
\_\_\_\_\_  
Clerk of the Board of Education  
San Carlos School District



**EXHIBIT A**

**FORM OF**

**FORMAL NOTICE OF PARCEL TAX ELECTION**

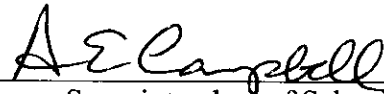
**NOTICE IS HEREBY GIVEN** to the qualified electors of the San Carlos School District of the County of San Mateo, California (the "District"), that in accordance with the provisions of the California Education Code (the "Education Code") and the California Government Code, an election will be held by all-mailed ballots on May 5, 2015, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

*"To support academic excellence and maintain high-quality educational programs, including math, reading and writing, and hands-on science instruction; attract and retain qualified and experienced teachers; and support art, music, libraries and a well-rounded education; shall San Carlos (Elementary) School District renew existing local school parcel taxes and increase them by \$58 per year for six years, exempting senior citizens, with annual public reports and all funds spent to support local schools?"*

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 Education of the San Carlos School District, adopted January 29, 2015, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

**IN WITNESS WHEREOF**, I have hereunto set my hand this day, February 2, 2015.



\_\_\_\_\_  
Superintendent of Schools  
County San Mateo, California