

**BOARD OF TRUSTEES
MILLBRAE SCHOOL DISTRICT**

RESOLUTION NO. 22-23-08

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE MILLBRAE SCHOOL DISTRICT
OF THE COUNTY OF SAN MATEO, STATE OF CALIFORNIA, CALLING AN ELECTION
FOR APPROVAL OF AN EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS
OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER
ELECTIONS OCCURRING ON MAY 2, 2023**

RESOLVED by the Board of Trustees ("Board") of the Millbrae School District ("District"), a school district of the County of San Mateo, State of California, that:

WHEREAS, the District has a longstanding tradition of providing an excellent education to local students; and

WHEREAS, qualified teachers and high-quality academic programs in science, technology, engineering, arts and math all contribute to high student achievement; and

WHEREAS, the District is among the highest performing in the County and State, despite being one of the lowest funded districts in San Mateo County; and

WHEREAS, State funding for education is unreliable and inadequate to support the level of academic achievement expected from Millbrae schools; and

WHEREAS, the District has relied on locally controlled parcel tax funding to help offset inadequate and unreliable funding from other sources; and

WHEREAS, unless renewed by local voters, this dedicated source of local funding is set to expire; and

WHEREAS, if this local funding source does expire, the District will lose hundreds of thousands of dollars annually and could be forced to lay off teachers and staff, and make cuts to academic programs; and

WHEREAS, the Board has received information regarding the possibility of a local measure to renew the expiring parcel tax; and

WHEREAS, funding from the renewal measure could be used to attract and retain qualified teachers, strengthen reading and writing programs, maintain 21st-century instruction in science, technology, engineering and math, fund classroom computers and instructions technology and restore art and music programs; and

WHEREAS, under no circumstances shall any of the proceeds of the education parcel tax be used for District office administrators' salaries or benefits; and

WHEREAS, this measure will include strict taxpayer protections, including an independent citizens' oversight committee and mandatory audits to ensure funds are spent as promised; and

WHEREAS, by law, all funding from the measure could only go to District schools and could not be taken by the state; and

WHEREAS, senior citizens over the age of 65 would continue to be eligible for an exemption from the cost of the measure; and

WHEREAS, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of two-thirds of the electorate, to levy qualified special taxes on real property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

WHEREAS, in the judgment of this Board, following a public hearing and comment, it is advisable to request that the San Mateo County Superintendent of Schools call an election and submit to the voters of the District the question of whether the District shall levy a qualified special tax within the District, for the purpose of raising revenue for the District; and

WHEREAS, pursuant to the Elections Code, a school district may, by resolution of its governing board, conduct any election by all mailed ballots in accordance with the laws governing all mailed ballot elections; and

WHEREAS, pursuant to the Education Code and Elections Code such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

NOW, THEREFORE, IT IS DETERMINED AND ORDERED as follows:

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

Section 2. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to the Education Code to the San Mateo County Superintendent of Schools ("County Superintendent") to call an all mailed ballot election within the boundaries of the District on May 2, 2023.

Section 3. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, an all mailed ballot election shall be held within the boundaries of the District on Tuesday, May 2, 2023, for the purpose of voting on a measure ("Measure") which will be presented to voters in substantially the form attached hereto as **Exhibit A**, containing the question of whether the District shall impose a qualified special tax for the educational purposes stated therein. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as **Exhibit B**.

Section 4. Collection of the Tax. Beginning July 1, 2023, if adopted by voters, the qualified special tax shall be collected by the County Tax Collector, at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 special tax, including the exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

Section 5. Authority for Ordering Election. The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 6. Authority for Specifications. The authority for the specification of this election order is contained in the Education Code.

Section 7. Resolution to County Officials. The Secretary to the Board is hereby directed to cause certified copies of this Resolution and order to be delivered no later than February 1, 2023, to the County Superintendent, the San Mateo County Registrar of Voters ("Registrar"), and the Clerk of the Board of Supervisors of San Mateo County ("Board of Supervisors").

Section 8. Formal Notice. The County Superintendent 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 C** (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with the applicable law no later than February 1, 2023, or to otherwise cause the notice to be published as permitted by law. The Secretary to the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 9. Conduct of Election.

- (a) *Request to Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold the election on May 2, 2023, in accordance with law and these specifications. The election shall be held conducted by means of an all mailed ballot election pursuant to the Elections Code.
- (b) *Voter Pamphlet.* The Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as **Exhibit B** in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the Registrar 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} and a copy will be mailed at no cost to you."

- (c) *Consolidation.* The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections as may be held on the same day in the same territory or in territory that is in part the same and conducted in the manner prescribed by Elections Code section 10418.
- (d) *Canvass and Declaration of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.
- (e) *Cost of Election.* The District will reimburse the Registrar and the County of San Mateo for costs associated with the election as required by law.

Section 10. Appropriations Limit. The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for the authorized purposes.

Section 11. Ballot Arguments. The Board President and/or his designees are hereby authorized to prepare and file with the Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar, which shall be considered the official ballot arguments of the Board as sponsor of the Measure and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

Section 12. Official Actions. The District Superintendent, Board President, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in **Exhibits A and B** hereto, and to this Resolution, to comply with requirements of law and election officials or which are, in the judgment of the Superintendent and/or Board President, in the best interests of the District.

Section 13. Effective Date. This Resolution shall take effect from and after its adoption.

The foregoing resolution was introduced by Maggie Musa, who moved its adoption, seconded by Karen Chin, and adopted on January 17, 2023 by the following vote:

AYES: 4


NOES: 0

ABSENT: 1



President of the Board of Trustees
of the Millbrae School District

ATTEST:



Clerk of the Board of Trustees
of the Millbrae School District

EXHIBIT A

Summary of Measure

The Measure shall be summarized in the following form, and the County of San Mateo Registrar of Voters is requested to cause this summary of the Measure to appear on the ballot:

***** Begin Summary Text *****

To support students with funds that cannot be taken by the State, to maintain 21st century, hands-on science labs, technology, engineering/math instruction, strengthen reading/writing programs, attract/ retain qualified teachers; restore art, and, maintain music programs, shall the Millbrae Elementary School District measure be adopted renewing the current \$97 levy and adding \$28 per parcel, raising \$925,000 annually for 9 years, exempting seniors, requiring independent citizen oversight, no funds for administrator salaries, and all funds staying local?

***** End Summary Text *****

EXHIBIT B

Full Ballot Text

***** Begin Full Ballot Text *****

Millbrae Quality Education Protection and Local Control Measure

Measure __

[letter designation to be assigned by San Mateo County Registrar of Voters]

Millbrae School District provides quality education to over 2,400 elementary and middle school students. Thanks to strong academic programs in math, science, reading and writing, as well as highly qualified teachers, student test scores are well above the State's standard for excellence.

Our district continues to face ongoing funding challenges, including being among the lowest funded school district in San Mateo County. Local schools need a dedicated source of local funding to provide 21st century instruction in science, technology, engineering and math that will prepare children to excel in high school and college and compete in the global economy.

Our schools strive to provide a well-rounded education that includes art, music and PE, as this helps students be better classroom learners. Local funding will help to protect academic programs and support strong student achievement.

Every penny from Measure __ will be locally-controlled and directly support Millbrae schools. No funds can be taken away by the state. Independent citizens' oversight and annual audits will ensure that funds are spent as promised. No funds can go to administrator salaries or benefits.

In addition, senior citizens, many of whom live on fixed incomes, are eligible for an exemption from the cost.

TERMS

To support students with funds that cannot be taken by the State, to maintain 21st century, hands-on science labs, technology, engineering/math instruction, strengthen reading/writing programs, attract/ retain qualified teachers; restore art, and, maintain music programs, shall the Millbrae Elementary School District measure be adopted renewing the current \$97 levy and adding \$28 per parcel, raising \$925,000 annually for 9 years, exempting seniors, requiring independent citizen oversight, no funds for administrator salaries, and all funds staying local?

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- To maintain 21st century, hands-on science labs, technology, engineering, and math, instruction
- To strengthen reading and writing programs
- To attract and retain qualified teachers
- To restore art and music programs

No funds will be spent on administrative salaries or benefits.

A. Amount and Basis of Tax

This qualified special tax shall authorize the District to annually levy a special tax of \$125 per Parcel of Taxable Real Property beginning July 1, 2023, and continuing for a period of nine (9) years.

This qualified special tax is estimated to raise \$925,000 in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy.

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector's Office. All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year shall also be exempt from the special tax in such year.

If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

B. Exemptions

Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who is/are:

1. An individual who will attain 65 years of age prior to July 1 of the tax year and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,
2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal residence ("SSI Exemption"); or
3. 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, and occupying said parcel as his or her principal residence ("SSDI Exemption").

The District shall annually provide to the San Mateo County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an exemption.

Exemptions may be granted based on a one-time application, and exemptions granted under prior measures levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

C. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official 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 special tax including any exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the 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.

D. Appropriations Limit

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

E. Mandatory Accountability Protections

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
2. *Annual Reports.* No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation and shall have the option to extend the existing parcel tax or other independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational

program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

G. Severability

The Board hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board 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 of the Measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

***** End Full Ballot Text *****

EXHIBIT C

Formal Notice Of Special Tax Election

[For Use by County Superintendent]

NOTICE IS HEREBY GIVEN to the qualified electors of Millbrae School District of San Mateo County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an all mailed ballot election will be held on May 2, 2023, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

To support students with funds that cannot be taken by the State, to maintain 21st century, hands-on science labs, technology, engineering/math instruction, strengthen reading/writing programs, attract/ retain qualified teachers; restore art, and, maintain music programs, shall the Millbrae Elementary School District measure be adopted renewing the current \$97 levy and adding \$28 per parcel, raising \$925,000 annually for 9 years, exempting seniors, requiring independent citizen oversight, no funds for administrator salaries, and all funds staying local?

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 Governing Board of the Millbrae School District adopted January 17, 2023, in accordance with the provisions of Education Code sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, 1.20., 2023.


County Superintendent of Schools
San Mateo County, California