

BOARD OF EDUCATION  
MENLO PARK CITY ELEMENTARY SCHOOL DISTRICT  
COUNTY OF SAN MATEO, STATE OF CALIFORNIA

RESOLUTION NO. 15.16.11

RESOLUTION CALLING PARCEL TAX ELECTION

**FILED** IN THE OFFICE OF THE  
OF SAN MATEO COUNTY, CALIF. CHIEF ELECTIONS OFFICER  
FEB 2 2016  
By: MARK CHURCH, Chief Elections Officer  
DEPUTY CLERK

WHEREAS, the Board of Education of the Menlo Park City Elementary School District (the "District") has established the goals of preserving class sizes, retaining and employing its exemplary teachers, and maintaining high quality educational programs for all students; and

WHEREAS, past community support has helped to build our excellent schools as evidenced by enrollment growth, election results, community polls, parent surveys and our California standardized test results; and

WHEREAS, the voters of the District approved a community commitment to existing small class sizes, high quality teachers and comprehensive academic programs when they approved a local educational special tax ("Measure C") on May 4, 2010; and

WHEREAS, without additional community support for the renewal of Measure C, some of the most important programs serving all students will not survive the challenge of the loss of local revenue; and

WHEREAS, the District will experience steep reductions in local revenue for the 2017-18 school year and thereafter in subsequent years with the expiration on June 30, 2017 of Measure C; and

WHEREAS, no other additional continuing funds from State, Local or other sources are expected to become available to replace the funding currently provided by Measure C; and

WHEREAS, the Board of Education hereby finds and determines that in order to meet these extraordinary challenges and to maintain excellent schools in the District, it is necessary to renew and continue levying Measure C at its current rate adjusted annually for inflation;

WHEREAS, upon approval by voters of the ballot measure set forth herein, the Board of Education will instruct the County Treasurer-Tax Collector to refrain from imposing the final year levy pursuant to Measure C;

WHEREAS, Section 4 of Article XIII A and Section 2(d) of Article XIII C of the California Constitution authorize a school district, by a two-thirds vote of the qualified electors,

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to impose special taxes other than ad valorem taxes on real property, and Government Code Section 50079 authorizes a school district to impose qualified special taxes meeting certain requirements upon approval of two-thirds of the electorate voting on the proposition;

WHEREAS, Sections 1500 and 4000 of the California Elections Code authorizes the District to conduct such an election by mail on an established all-mailed ballot election date;

WHEREAS, May 3, 2016, is an established all-mailed ballot election date; and

WHEREAS, the Board of Education of the District has held a public hearing after due notice regarding the education parcel tax proposed by this Resolution, as required by Government Code Section 50077;

WHEREAS, the District is located entirely within the County of San Mateo (the "County"), and the San Mateo County Superintendent of Schools has jurisdiction over the District; and

WHEREAS, the District's boundaries have not changed since the approval of Measure C;

NOW, THEREFORE, the Board of Education of Menlo Park City Elementary School District does hereby RESOLVE, DETERMINE AND ORDER, as follows:

1. Recitals. This Board of Education hereby finds and determines that the foregoing recitals are true and correct.

2. Order of Election; Specifications of Ballot Proposition. This resolution shall stand as the order to the San Mateo County Superintendent of Schools to call an election by mail within the boundaries of the District on May 3, 2016, for the purpose of proposing to the electors of the District the question contained in Exhibit A hereto. The authority for the specifications of this election order is contained in Sections 5304 and 5322 of the California Education Code and Sections 50075-77 and 50079 of the California Government Code.

This Board of Education hereby requests the Registrar of Voters of the County of San Mateo (the "Registrar of Voters") to submit to the voters of the District at said election the proposition as it appears in Exhibit A.

3. Filing of Specifications of the Election Order.

(a) The Secretary of this Board of Education is ordered to cause certified copies of this resolution to be delivered to the San Mateo County Superintendent of Schools not later than Tuesday, February 2, 2016.

(b) Pursuant to Section 5322 of the Education Code, the Secretary of this Board is also ordered to cause certified copies of this resolution and order to be delivered not later than Friday, February 5, 2016, to the Registrar of Voters and the Clerk of the Board of Supervisors of the County.

4. Formal Notice. The San Mateo County 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 B (the “Formal Notice”), and to call the election by causing the Formal Notice to be posted in every schoolhouse in the District and at three public places in the District, in accordance with Section 5362 of the Education Code, no later than Wednesday, February 3, 2016, or to otherwise cause the notice to be published as permitted by law. The Secretary of this Board of Education, on behalf of and as may be requested by the County 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.

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

(b) *Ballot and Voter Pamphlet.* The Registrar of Voters is requested to cause the exact wording of the Abbreviation of the Measure contained in Exhibit A-I to appear on the ballot, and to print the Full Text of the Measure contained in Exhibit A-II in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. The full text of the measure is all that text in Exhibit A-II between the indicators “**BEGINNING OF FULL TEXT OF MEASURE----->>>>>**” and “**<<<<<-----END OF FULL TEXT OF MEASURE.**”

(c) *Consolidation.* The San Mateo County 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, pursuant to Education Code Section 5342 and Section 10400 and following of the Elections Code.

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

(e) *Required Vote.* The proposition shall become effective upon approval of two-thirds of those voting thereon.

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

6. Appropriations Limit. This 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 proposed tax may be spent for the authorized purposes.

7. Ballot Argument. The President of this Board of Education, or any member or members of this Board 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 proposition contained in Exhibit A-II hereof, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of this Board as sponsor of the proposition.

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

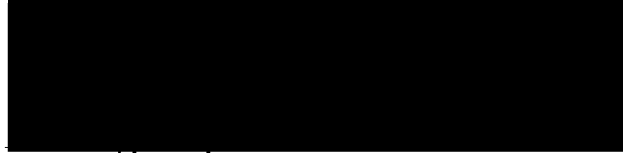
PASSED AND ADOPTED this 1<sup>st</sup> day of February, 2016, by the following vote:

AYES: *Jeff Child, Maria Hilton, Stacey Jones, Joan Lambert, Terry Thygesen*

NOES:

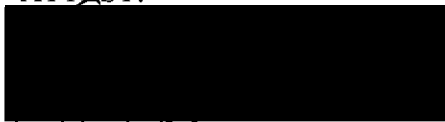
ABSTAIN:

ABSENT:



*[Signature]*  
President of the Board of Education  
Menlo Park City Elementary School District

ATTEST:



*[Signature]*  
Clerk of the Board of Education  
Menlo Park City Elementary School District

**EXHIBIT A**  
**PARCEL TAX MEASURE TEXT**

**I. ABBREVIATION OF THE MEASURE**

*[This summarizes, in 75 words or less, the full text of the measure which appears below.]*

“To maintain our community commitment to existing small class sizes, high quality teachers and comprehensive academic programs, and renew the expiring educational special tax, shall the Menlo Park City Elementary School District continue to levy at the current annual rate of \$201.38 per parcel, spent only on teachers and educational programs, beginning July 1, 2016, adjusted annually for inflation, with an exemption available to individuals 65 and over?”

[62 words]

(62 words)

## II. FULL TEXT OF THE MEASURE

### BEGINNING OF FULL TEXT OF MEASURE----->>>>>>

#### MENLO PARK CITY ELEMENTARY SCHOOL DISTRICT EXCELLENCE IN EDUCATION ACT OF 2016

This Proposition may be known and referred to as the “Menlo Park City Elementary School District Excellence in Education Act” or as “Measure A”.

#### FINDINGS

The Board of Education of the Menlo Park City Elementary School District (the “District”) has established the goals of preserving class sizes, retaining and employing its exemplary teachers, and maintaining high quality educational programs for all students.

The District will experience steep reductions in local revenue for the 2017-18 school year and thereafter in subsequent years with the expiration of a local educational special tax (“Measure C”) on June 30, 2017.

The District’s enrollment is significantly above the levels projected when Measure C was originally approved in 2010 and is projected to continue to remain significantly above those levels for the foreseeable future.

The Board of Education does not expect additional continuing funds from state, local or other sources to become available in an amount sufficient to maintain the small class sizes, high quality teachers and comprehensive educational programs currently provided by Measure C.

The Board of Education determined that in order to meet these extraordinary challenges and to maintain excellent schools in the District, it is necessary to replace Measure C and continue levying a special tax through Measure A.

#### TERMS

Upon approval of two-thirds of those voting on this Proposition, the District shall be authorized to levy a qualified special tax annually on each parcel of taxable real property in the District. The qualified special tax shall be known and referred to as the “Excellence in Education Tax”. The amount of the Excellence in Education Tax shall be no more than \$201.38 per year per parcel of taxable property.

To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the Excellence in Education Tax, the tax rate shall be adjusted annually, commencing with the 2016-17 fiscal year, for inflation by the change in the “Consumer Price Index for all Urban Consumers San Francisco–Oakland–San Jose (1982-84=100)” published by the U.S. Department of Labor, Bureau of Labor Statistics. In the event this index is no longer published, the Board of Education shall adopt a comparable index of

general price levels, as it shall reasonably determine. The Board of Education shall cause the tax to be levied at the adjusted amount, or at such lesser amount in any year in which the Board deems such reduced amount sufficient and appropriate to meet the District's budgetary needs, or believes such reduced amount is appropriate in reaction to State budget changes.

#### PURPOSES

Proceeds of the Excellence in Education Tax shall be authorized to be used to provide financial support to school programs directly benefiting students, as follows:

- to employ and retain classroom teachers;
- to maintain low student to teacher ratios;
- to preserve comprehensive educational programs; and
- to provide other supplemental financial support to the extent of the available funds to purchase instructional equipment, supplies, and materials for classroom instruction.

No proceeds shall be spent on direct or indirect costs of District administration.

Proceeds shall be fairly and equitably distributed, as the Board of Education of the District shall determine.

#### SENIOR CITIZEN EXEMPTION

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the Excellence in Education Tax upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board of Education or otherwise as required by law or by the San Mateo County Tax Collector. Senior citizens with a current valid exemption from any of the District's special taxes shall be exempt from the Excellence in Education Tax and not be required to reapply, subject to those procedures.

#### ACCOUNTABILITY PROVISIONS

Independent Citizens' Oversight Committee. The Board of Education shall establish an independent Citizens' Oversight Committee (which may be the existing Measure C oversight committee) to review the Annual Audit and other records of how moneys raised under this Proposition have been spent in order to ensure that such moneys have been spent wisely and only for the purposes named in this Proposition. The Board of Education shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee's formation and operation.

Annual Audit. Upon the levy and collection of the education parcel tax, the Board of Education shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as any proceeds remain unexpended, the Superintendent or the chief financial officer of the District shall cause a report to be filed with the Board of Education no later than December 31 of each year, commencing December 31, 2017, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. The costs of preparing the annual report may be paid from the proceeds of the parcel tax. The report may relate to the calendar year, fiscal year,

or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Education.

Specific Purposes. All of the purposes named in this Proposition shall constitute the specific purposes of the Excellence in Education Tax, and proceeds of the tax shall be applied only for such purposes.

#### LEVY AND COLLECTION

The Excellence in Education Tax shall be collected by the San Mateo County Treasurer-Tax Collector at the same time and in the same manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Treasurer-Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

“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 San Mateo County Treasurer-Tax Collector. “Parcel of taxable real property” shall exclude all parcels which are otherwise exempt from or on which are levied no *ad valorem* property taxes in any year, and all parcels which qualify for the Senior Citizen Exemption provided by this Proposition in any year.

The District shall annually provide a list of parcels to the San Mateo County tax collection officials which the District has approved for a Senior Citizen Exemption from the Excellence in Education Tax as described above. The San Mateo County Assessor’s determination of exemption or relief for any reason of any parcel from taxation, other than through the Senior Citizen Exemption, shall be final and binding for the purposes of the Excellence in Education 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 Excellence in Education Tax 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 Proposition concur, that every section, paragraph, sentence and clause of this Proposition 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 Proposition 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**  
**FORM OF**  
**FORMAL NOTICE OF PARCEL TAX ELECTION**

NOTICE IS HEREBY GIVEN to the qualified electors of the Menlo Park City Elementary School District of San Mateo County, California, that in accordance with the provisions of the Education Code, the Elections Code, and the Government Code of the State of California, an all-mailed ballot election will be held on May 3, 2016, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

“To maintain our community commitment to existing small class sizes, high quality teachers and comprehensive academic programs, and renew the expiring educational special tax, shall the Menlo Park City Elementary School District continue to levy at the current annual rate of \$201.38 per parcel, spent only on teachers and educational programs, beginning July 1, 2016, adjusted annually for inflation, with an exemption available to individuals 65 and over?”

By execution of this formal Notice of Election the County Superintendent of Schools of San Mateo County 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 County Superintendent of Schools of San Mateo County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Menlo Park City Elementary School District adopted February 1, 2016, in accordance with the provisions of Education Code Sections 5302, 5325, 5361 and 5362.

IN WITNESS WHEREOF, I have hereunto set my hand this day, February 2, 2016.

  
County Superintendent of Schools  
San Mateo County, California

SECRETARY'S CERTIFICATE

I, Secretary of the Board of Education of the Menlo Park City Elementary School District, County of San Mateo, California, do hereby certify as follows:

The attached is a full, true and correct copy of a resolution duly adopted at a special meeting of the Board of Education of the District duly and regularly held at the regular meeting place thereof on February 1, 2016, and entered in the minutes thereof, of which meeting all of the members of said Board of Education had due notice and at which a quorum thereof was present, and said resolution was adopted by the following vote:

AYES: *Jeff Child, Maria Hilton, Stacey Jones, Joan Lambert, Terry Thygesen*

NOES:

ABSTAIN:

ABSENT:

At least 72 hours before this meeting an agenda containing a brief general description of the resolution and specifying the time and location of the meeting was posted at 181 Encinal Avenue, Atherton, California, a location freely accessible to members of the public.

I have carefully compared the same with the original minutes of said meeting on file and of record in my office. 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 1st day of February, 2016.

  
Secretary of the Board of Education  
Menlo Park City Elementary School District

## TAX INFORMATION STATEMENT

An election will be held in the Menlo Park City Elementary School District (the "District") on May 3, 2016, to impose a uniform special tax upon parcels within the District known as the Excellence in Education Act. The information presented in numbered paragraphs 1-3 below is provided in compliance with Section 13119 of the Elections Code of the State of California.

1. The annual tax rate to be imposed on each parcel by the Excellence in Education Act will be \$201.38.
2. The total amount of proceeds to be raised from the Excellence in Education Act in fiscal year 2016-17 is estimated to be \$1,578,819.20.
3. The authorization of the Board of Education to levy the tax pursuant to the Excellence in Education Act does not expire, and imposition of the tax levy is subject to annual action by the Board of Education.

The tax information estimates in this statement reflect the District's current determination of the number of taxable parcels, which is based on certain assumptions. The actual amount of money raised in each year the tax is levied may vary due to factors including but not limited to: variations in the number of taxable parcels within the District, inflation, and the number of exemptions granted to qualifying parcels pursuant to the terms of the measure.

Dated: Feb 4, 2016.



Superintendent  
Menlo Park City Elementary School District

BOARD OF EDUCATION  
MENLO PARK CITY ELEMENTARY SCHOOL DISTRICT  
COUNTY OF SAN MATEO, STATE OF CALIFORNIA

AMENDMENT TO  
RESOLUTION NO. **15.16.11**  
CALLING PARCEL TAX ELECTION

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WHEREAS, on February 1, 2016, the Board of Education adopted Resolution No. 15.16.11 (the “Resolution”) calling a parcel tax election; and

WHEREAS, the County of San Mateo Assessor-County Clerk-Recorder requires technical amendments to the Resolution to conform with recent changes to California law; and

WHEREAS, the Board of Education has determined that it is necessary to approve amendments to the Resolution as set forth herein (the “Amendment”);

NOW, THEREFORE, the Board of Education of Menlo Park City Elementary School District does hereby RESOLVE, DETERMINE AND ORDER, as follows:

1. Recitals. This Board of Education hereby finds and determines that the foregoing recitals are true and correct.

2. Resolution in Full Force and Effect. The Resolution remains in full force and effect as of its original date of adoption.

3. Amendments to Resolution. The following changes shall be incorporated into and made part of the Resolution:

(a) For purposes of Section 2 of the Resolution, the Tax Information Statement contained in Exhibit A hereto shall be incorporated into and considered part of the proposition to be submitted to voters.

(b) For purposes of Section 3 of the Resolution, copy of this Amendment shall be delivered to each party specified as a recipient of certified copies of the Resolution.

(c) For purposes of Section 5(b) of the Resolution, the Full Text of the Measure printed in the voter information pamphlet to be distributed to voters shall include the Tax Information Statement contained in Exhibit A hereto.

4. Effective Date. The provisions of this Amendment shall be retroactively effective to the date of original adoption of the Resolution.

PASSED AND ADOPTED this 4<sup>th</sup> day of February, 2016, by the following vote:

AYES: *Jeff Child, Maria Hilton, Stacey Jones, Joan Lambert + Terry Thygesen*

NOES:

ABSTAIN:

ABSENT:



President of the Board of Education  
Menlo Park City Elementary School District

ATTEST:



Clerk of the Board of Education  
Menlo Park City Elementary School District

## EXHIBIT A

### TAX INFORMATION STATEMENT

An election will be held in the Menlo Park City Elementary School District (the "District") on May 3, 2016, to impose a uniform special tax upon parcels within the District known as the Excellence in Education Act. The information presented in numbered paragraphs 1-3 below is provided in compliance with Section 13119 of the Elections Code of the State of California.

1. The annual tax rate to be imposed on each parcel by the Excellence in Education Act will be \$201.38.
2. The total amount of proceeds to be raised from the Excellence in Education Act in fiscal year 2016-17 is estimated to be \$1,578,819.20.
3. The authorization of the Board of Education to levy the tax pursuant to the Excellence in Education Act does not expire, and imposition of the tax levy is subject to annual action by the Board of Education.

The tax information estimates in this statement reflect the District's current determination of the number of taxable parcels, which is based on certain assumptions. The actual amount of money raised in each year the tax is levied may vary due to factors including but not limited to: variations in the number of taxable parcels within the District, inflation, and the number of exemptions granted to qualifying parcels pursuant to the terms of the measure.

Dated: Feb 4, 2016.



Superintendent  
Menlo Park City Elementary School District

SECRETARY'S CERTIFICATE

I, Secretary of the Board of Education of the Menlo Park City Elementary School District, County of San Mateo, California, do hereby certify as follows:

The attached is a full, true and correct copy of an amendment to Resolution 15.16.11 duly adopted at a special meeting of the Board of Education of the District duly and regularly held at the regular meeting place thereof on February 4, 2016, and entered in the minutes thereof, of which meeting all of the members of said Board of Education had due notice and at which a quorum thereof was present, and said amendment was adopted by the following vote:

AYES: *Jeff Child, Maria Hilton, Joan Lambert, Stacey Jans, + Terry Thygensen*

NOES:

ABSTAIN:

ABSENT:

At least 24 hours before this meeting an agenda containing a brief general description of the amendment and specifying the time and location of the meeting was posted at 181 Encinal Avenue, Atherton, California, a location freely accessible to members of the public.

I have carefully compared the same with the original minutes of said meeting on file and of record in my office. Said amendment 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 4<sup>th</sup> day of February, 2016.

  
Secretary of the Board of Education  
Menlo Park City Elementary School District