

NOV 29 2023

MAF [REDACTED] officer
By: [REDACTED]
DEPUTY CLERK

Resolution # 23-11-08

RESOLUTION OF THE BOARD OF EDUCATION OF THE JEFFERSON ELEMENTARY SCHOOL DISTRICT CALLING FOR A MARCH 5, 2024 ELECTION TO REPLACE AN EDUCATION AND LOCAL CONTROL PARCEL TAX

WHEREAS, the Jefferson Elementary School District (the “District”) is devoted to quality well-rounded public education and believes having a great teacher in the classroom is the most important element of providing quality education; and

WHEREAS, nationally, California places near the bottom of 50 States in educational funding and our schools are struggling to recruit the best teachers to our classrooms;

WHEREAS, voters in the District have previously helped bridge the funding gap and by providing supplemental financial support for the District through the approval, on November 8, 2016, of a \$68 per parcel tax for a period of nine years (“Measure T”);

WHEREAS, these supplemental revenues have helped the District protect core academics in math, science, technology, reading and writing; attract and retain high quality teachers; support students struggling to read at grade level; and provide after-school and homework programs;

WHEREAS, the Measure T parcel tax revenues have provided a stable source of annual funding that support District schools and cannot be taken by the State;

WHEREAS, the Board of Education (the “Board”) has determined that stable local funding continues to be needed to fund high quality instructional programs; and

WHEREAS, if the measure fails and local funding expires, teachers would be laid-off, class size would increase, and important elective classes would be cut; and

WHEREAS, this measure will prevent devastating cuts to academic programs and teachers and will help provide 21st century instruction that will better prepare our children for high school, college and careers, and to compete in the global economy that has higher standards than ever before; and

WHEREAS, all money raised by this measure will go to our local schools, and cannot be taken away by Sacramento; and

WHEREAS, even if voters do not have school-age children, supporting quality education is a wise investment since good schools improve the quality of life in our community and protect the value of our homes;

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 authorize a parcel tax for specified purposes and to levy such tax following approval by at least two-thirds of the voters voting upon the proposition; and

WHEREAS, the Board proposes to place a measure on the March 5, 2024 ballot to approve a quality education and local control parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and

WHEREAS, such measure will maintain and preserve all existing senior and other exemptions to Measure T, without any further application being required from those eligible persons;

WHEREAS, the Board will apply all the proceeds of the parcel tax to protect core academics in reading, writing, math, science/ technology, attract and retain high quality teachers; support students to read at grade level, provide after-school and homework programs, and for uses as set forth in this Resolution, and will not use any of said proceeds for administrator's salaries, benefits or pensions;

WHEREAS, all expenditures of the parcel tax will continue to be subject to citizen oversight and annual reports to ensure funds are spent appropriately;

WHEREAS, the Board proposes to enact the parcel tax because the revenues will benefit only the District's schools and cannot be taken by the State of California or by other school districts;

WHEREAS, the District acknowledges and requests that the election be conducted under the California Voter Choice Act, as set forth in Elections Code Sections 3017 and 4005; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of the Jefferson 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 replace the levy of the quality education and local control parcel tax to provide stable local funding the State cannot take away to help:

- Attract and retain high quality teachers and prevent layoffs of teachers and staff;
- Protect core academics in math, science, technology, reading and writing;
- Help students to read at grade level;
- Expand hands-on science learning opportunities and maintain reduced class sizes;
- Maintain dedicated literacy instruction to help struggling students read at their grade level and provide additional support for struggling students in all subjects;
- Upgrade and support computer and instructional technology for student learning;
- Enhance school libraries and music and art classes;

- Provide school counseling services and health services, and support at-risk students to keep them on the right track;
- Support after-school and enrichment programs;
- Provide competitive compensation for teachers and school employees to account for rapidly increasing cost of living and housing; and
- Protect the taxpayers' investment in education and ensure District accountability by providing for taxpayer oversight and independent financial audits of revenues and expenditures.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE QUALITY EDUCATION AND LOCAL CONTROL PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES, BENEFITS OR PENSIONS.

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

Section 3. Subject to voter approval, the District's existing Measure T parcel tax, which will expire on June 30, 2026, shall be replaced with a new \$88 per Parcel per year quality education and local control parcel tax which will commence on July 1, 2026, and shall be continued for nine (9) years from that date.

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 (together, "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 education local control parcel tax.

Section 4. Subject to voter approval as set forth below, the parcel tax shall be levied commencing with the 2026-27 (starting on July 1, 2026) 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* property taxes collected by the San Mateo County Treasurer and Tax Collector. In accordance with the requirements of Government Code Section 50075.1(c), the District shall create a separate account into which the proceeds of the parcel 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 the owner of a Parcel used solely for owner-occupied, single-family residential purposes, and 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, or (c) 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, may obtain an exemption from the levy of the high quality education and local control parcel tax, by submitting to the District an application of such owners or persons, prior to June 15 of any year thereafter.

Persons who currently receive an exemption from the District's Measure T parcel tax shall automatically qualify for an exemption from the replacement parcel tax without needing to file a new application for such exemption. The District may establish administrative procedures to periodically verify the continued qualification of any previously granted 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. The Board hereby requests that the San Mateo County Registrar of Voters (the "Registrar of Voters") submit the measure attached hereto as Exhibit B to the voters of the District and to print the entire Full Ballot Text in the ballot pamphlet to be published and mailed for the election scheduled for Tuesday, March 5, 2024.

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as shown in Exhibit A hereto.

The District's Superintendent, or designee, is hereby authorized and directed to make any changes to the text of this Resolution, 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 Exhibits A and B shall be submitted to the voters of the District at an election to be held on March 5, 2024. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2026.

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 March 5, 2024. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on March 5, 2024. Pursuant to Elections Code Section 10403 the Board acknowledges that the consolidation election will be held and conducted in the manner prescribed in Elections Code Section 10408.

Section 10. The Board hereby requests that the Clerk of the Board of Supervisors of San Mateo County, 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. Pursuant to Elections Code Section 10002, the Board of Supervisors of San

Mateo County is requested to permit the Registrar of Voters to render all services specified by Elections Code Section 10418 relating to the election. The Board hereby agrees to reimburse San Mateo County in full for any services performed by each 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 by December 6, 2023 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 December 8, 2023 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 to 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, respectively, a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by the Registrar of Voters.

Section 14. Subject to two-thirds approval of the District's 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 parcel tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 15. The chief fiscal officer of the District shall, pursuant to Government Code Section 50075.3, file an annual report to the Board of Education as provided herein accounting for the high quality education and local control tax revenues collected and the manner in which they have been spent.

Section 16. 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 17. 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 person 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 Education of the Jefferson Elementary School District at a regular meeting held on November 8, 2023 by the following vote:

EXHIBIT A

ABBREVIATED BALLOT TEXT

“To maintain/enhance quality elementary and middle schools education, with local funding the State cannot take away; protect core academics in reading, writing, math, science/ technology; attract/ retain high quality teachers; and support students to read at grade level, shall Jefferson Elementary School District’s measure be adopted replacing the expiring measure with an annual \$88/parcel tax, raising \$1,640,000 annually, for 9 years, with independent oversight, an exemption for senior homeowners, and no money for administrators?”

Yes _____

No _____

EXHIBIT B

START OF FULL BALLOT TEXT

JEFFERSON ELEMENTARY SCHOOL DISTRICT Quality Education and Local Control Funding Measure ___

INTRODUCTION AND PURPOSE

To provide funding for core programs in math, science, technology, reading and writing, provide local reliable funding for local schools that cannot be taken by the State, attract and retain highly qualified teachers, and support students to read at grade level, with no proceeds used for administrators' salaries, benefits and pensions, the Jefferson Elementary School District ("District") proposes to replace its existing quality education and local control parcel tax with an annual \$88 per parcel tax for a period of nine years starting on July 1, 2026, with an exemption available for senior citizens and certain disabled persons, and to implement accountability measures, including citizen oversight, to ensure the funds are used to help:

- Attract and retain high quality teachers and prevent layoffs of teachers and staff;
- Protect core academics in math, science, technology, reading and writing;
- Help students to read at grade level;
- Expand hands-on science learning opportunities and maintain reduced class sizes;
- Maintain dedicated literacy instruction to help struggling students read at their grade level and provide additional support for struggling students in all subjects;
- Upgrade and support computer and instructional technology for student learning;
- Enhance school libraries and music and art classes;
- Provide school counseling services and health services, and support at-risk students to keep them on the right track;
- Support after-school and enrichment programs;
- Provide competitive compensation for teachers and school employees to account for rapidly increasing cost of living and housing; and
- Protect the taxpayers' investment in education and ensure District accountability by providing for taxpayer oversight and independent financial audits of revenues and expenditures.

The proceeds of the parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF "PARCEL"

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

For purposes of this education and local control 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 to the District an application of the owners thereof by June 15 of any year, be treated as a single "parcel" for purposes of the levy of the high quality education and local control parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California Government Code Section 50079 (b)(1), any owner 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, or (c) 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, may obtain an exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District.

Persons who currently receive an exemption from the District's Measure T parcel tax shall automatically qualify for an exemption from this parcel tax without needing to file a new application for such exemption.

The District may establish administrative procedures to periodically verify the continuance of any previously granted exemption.

With respect to all general property tax matters within its jurisdiction, the San Mateo County Treasurer and 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 high quality education and local control parcel tax, including any exemptions 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 education and local control 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 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 education and local control parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Education of the District showing (i) the amount of funds collected and expended from the proceeds of the high quality education and local control parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel tax, as identified above. In addition to the accountability measures required by law, the District will maintain its existing Citizens' Oversight Committee to provide oversight as to the expenditure of parcel tax revenues.

End of Full Ballot Text of Measure