

#### BOARD OF EDUCATION OF THE RAVENSWOOD CITY SCHOOL DISTRICT COUNTY OF SAN MATEO, STATE OF CALIFORNIA

#### **RESOLUTION NO. SY24-31**

# RESOLUTION CALLING PARCEL TAX ELECTION

WHEREAS, the Ravenswood City School District (the "District") is determined to provide excellent educational programs to all its students; and

WHEREAS, it is essential the District have stable, reliable local funding to maintain and improve its quality educational programs; and

WHEREAS, the citizens, taxpayers and voters of the District voted to support the Measure B parcel tax in 2011 to improve local elementary and middle school students' learning and achievement in reading, writing, math and other educational programs, invest in classroom computers and technology, increase safety, maintain reduced class sizes, and attract and retain highly qualified staff; and

WHEREAS, the citizens, taxpayers and voters of the District voted to support the Measure Q parcel tax extension in 2018 to improve local elementary and middle school students' learning and achievement in reading, writing, math and other educational programs, invest in classroom computers and technology, increase safety, maintain reduced class sizes, and attract and retain highly qualified staff; and

WHEREAS, if not re-approved, the Measure Q parcel tax will expire June 30, 2026, leaving critical educational programs at risk in future school years; and

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, 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; and

WHEREAS, all funds raised in these qualified special taxes are spent for the benefit of students residing in our District; and

WHEREAS, if renewed, the District expects to use proceeds of the parcel tax to support: more expansive and affordable full-day preschool, early education and childcare, including for homeless and foster children; competitive wages to attract and retain quality teachers; improved reading, writing, math and science programs and competitive twenty-first century learning at each school; and

WHEREAS, Section 1000 of the California Elections Code authorizes the District to conduct such an election only on an established election date; and

WHEREAS, November 5, 2024 is an established election date; and

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

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;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Ravenswood City School District as follows:

- 1. <u>Recitals</u>. This Board of Education hereby finds and determines that the foregoing recitals are true and correct.
- 2. Order of Election; Specifications of Ballot Measure. This resolution shall stand as the order to the San Mateo County Superintendent of Schools to call an election within the boundaries of the District on November 5, 2024, for the purpose of proposing to the electors of the District the measure 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 measure as it appears in Exhibit A.

- 3. Filing of Order of Election. The Secretary of this Board of Education is ordered to cause certified copies of this resolution and order to be delivered not later than August 7, 2024, to the San Mateo County Superintendent of Schools, and not later than August 9, 2024, to the Registrar of Voters and the Clerk of the Board of Supervisors of the County.
- 4. <u>Formal Notice</u>. 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 August 7, 2024, 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. <u>Conduct of Election</u>. (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

- (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. <u>Appropriations Limit</u>. 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. <u>Ballot Argument</u>. 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 by a two-thirds vote of all of the members of this Board.

PASSED AND ADOPTED this 27th day of June, 2024 by the following vote:

AYES: 4

NOES: 0

ABSTAIN:

ABSENT: 0

President of the Board of Education of the Ravenswood City School District

ATTEST:

Secretary of the Board of Education of the Ravenswood City School District

#### **EXHIBIT A**

#### **MEASURE TEXT**

#### I. ABBREVIATION OF THE MEASURE

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

"To fund expanded preschool and early childhood education; reading, writing, and math instruction for elementary and middle school students; and teacher recruitment and retention; shall the Ravenswood City School District measure renewing and increasing an existing tax to \$434 per parcel for 8 years, raising estimated revenue of \$2,700,000 annually, adjusted for inflation, with an exemption for people aged 65 and older, all money staying local and subject to public oversight be adopted?"

15/3/2/J

[72 Words]



#### II. FULL TEXT OF THE MEASURE

# BEGINNING OF FULL TEXT OF MEASURE------>>>>> GRAVENSWOOD CITY SCHOOL DISTRICT Ravenswood City School District Funding for Local Schools Act of 2024

This Proposition may be known and referred to as the "Ravenswood City School District Funding for Local Schools Act of 2024" (the "Act") or as "Measure \_\_\_\_". [designation to be assigned by County Registrar of Voters]

# PURPOSES OF THE SPECIAL TAX

<u>Purposes</u>. The qualified special tax shall be known and referred to as the "Funding for Local Schools and Early Childhood Education Tax of 2024." Proceeds of the Funding for Local Schools Tax of 2024 shall be authorized to be used to fund:

- Reading, writing and math instruction for elementary and middle school students
- Competitive 21st century learning at each school
- Expanded, affordable, high-quality preschool and early childhood education, particularly for at-risk children including homeless and foster children
- Additional spaces for infants, toddlers and children under age four in early education programs
- Helping low-income parents afford childcare
- Ensuring all children enter kindergarten ready to learn
- Early education facilities that meet quality and safety standards
- Living wages for early childhood educators
- Retaining and attracting quality teachers
- Maintaining small class sizes

#### TERMS OF THE SPECIAL TAX

Terms. Upon approval of two-thirds of those voting on this measure, the District shall be authorized to extend and increase the existing parcel tax (Ravenswood City School District Funding for Local Schools Act of 2018) for eight (8) years until 2034. The net effect of this measure would be to authorize the District to impose a total of \$434 in taxes per parcel annually each year between July 1, 2026, and June 30, 2034, subject to an annual adjustment for inflation of not to exceed 3.0%.

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 Funding for Local Schools Tax of 2024 upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the District's Board of Education or otherwise as required by law or by the San Mateo County Tax Collector.

Additional Legal Exemptions. An exemption from the Funding for Local Schools Tax of 2024 shall be made for persons receiving Supplemental Security Income for a disability, regardless of age upon proper application to the District. An exemption from the Funding for Local Schools Tax of 2024 shall be made for persons 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. These exemptions shall be available pursuant to procedures to be prescribed by the District's Board of Education or otherwise as required by law or by the San Mateo County Tax Collector.

# **ACCOUNTABILITY PROVISIONS**

Annual Audit. Upon the levy and collection of the Funding for Local Schools Tax of 2024, the Board of Education shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the Funding for Local Schools Tax of 2024 shall remain unexpended, the Superintendent or 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, 2026, stating (1) the amount of Funding for Local Schools Tax of 2024 received and expended in such year, and (2) the status of any projects or description of any programs funding from proceeds of the tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Superintendent shall determine and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Education.

<u>Specific Purposes</u>. All of the purposes named in the measure shall constitute the specific purposes of the Funding for Local Schools Tax of 2024, and proceeds of the tax shall be applied only for such purposes.

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 funding of Local Schools Tax of 2024, and of all qualified special taxes levied by the District, may be spent for the authorized purposes and an election shall be conducted by the District for such purpose only if required by the general laws of the State applicable to school district qualified special taxes. This provision shall be deemed to be declaratory of existing procedures governing District expenditures.

# **LEVY AND COLLECTION**

The Funding for Local Schools Tax of 2024 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. The collection of the Funding for Local Schools Tax of 2024 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 San Mateo County Treasurer-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 Funding for Local

Schools Tax of 2024 in such year. Any parcel owned and occupied by the following taxpayers shall be exempt from the Local Schools Tax of 2024 as provided herein: (a) persons who are 65 years of age or older as of July 1 of the tax year; (b) persons receiving Supplemental Security Income for a disability, regardless of age; and (c) persons 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.

The District shall annually provide a list of parcels, which the District has approved, for a senior and certain other legal exemptions from the Funding for Local Schools Tax of 2024 as described above to the San Mateo County tax collection officials. The San Mateo County Assessor's determination of exemption or relief for any reason of any parcel from taxation, other than through such exemptions, shall be final and binding for the purposes of the Funding for Local Schools Tax of 2024. 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 the Funding for Local Schools Tax of 2024 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, paragraph, sentence, and clause 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.

<<<<----END OF FULL TEXT OF MEASURE.

#### **EXHIBIT B**

# FORM OF FORMAL NOTICE OF EDUCATION PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Ravenswood City 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 election will be held on November 5, 2024, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

To fund expanded preschool and early childhood education; reading, writing, and math instruction for elementary and middle school students; and teacher recruitment and retention; shall the Ravenswood City School District measure renewing and increasing an existing tax to \$434 per parcel for 8 years, raising estimated revenue of \$2,700,000 annually, adjusted for inflation, with an exemption for people aged 65 and older, all money staying local and subject to public oversight be adopted?

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 Ravenswood City School District adopted June 27, 2024 in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

6.28.24 IN WITNESS WHEREOF, I have hereunto set my hand this day, 2024.

San Mateo County, California

## SECRETARY'S CERTIFICATE

I, Gina Sudaria, Secretary of the Board of Education of the Ravenswood City 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 regular meeting of the Board of Education of said District duly and regularly held at the regular meeting place thereof on June 27, 2024, 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 at said meeting said resolution was adopted by the following vote:

AYES: **†** 

NOES: 0

ABSTAIN:

ABSENT: 0

An agenda of said meeting was posted at least 72 hours before said meeting at 2120 Euclid Avenue, East Palo Alto, California, a location freely accessible to members of the public, and was posted on the District's website in accordance with all applicable laws, and a brief description of said resolution appeared on said agenda. A copy of said agenda is attached hereto.

I have carefully compared the same with the original minutes of said meeting on file and of record at the District 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 28 day of June, 2024.

Secretary of the Board of Education Ravenswood City School District