BRISBANE SCHOOL DISTRICT

RESOLUTION 2015-2016, NO.VI PROPOSING A SPECIAL TAX AND ORDER OF ELECTION

WHEREAS, the Brisbane School District ("District") is charged with the responsibility for providing a quality educational program by its residents and the state; and

WHEREAS, funding from the State of California has not kept up with the state's analysis of consumer prices since 1991; and

WHEREAS, the paucity of funds has required the District to cut many programs and services which were available to all children in the past; and

WHEREAS, the Board of Trustees (the "Board") believes that these programs and services are essential to the provision of the quality education the Board is charged with providing; and

WHEREAS, the Board and the parents of the District have engaged in both cost cutting and revenue raising activities to alleviate the District's funding deficit but have been unable to maintain the programs and services deemed essential; and

WHEREAS, Section 4 of Article XIIIA of the California Constitution and Government Code Section 50079 authorize a school district, upon approval of two-thirds of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and public hearing; and

WHEREAS, this Board believes that such qualified special tax is necessary to provide an adequate educational opportunity for the students of the District; and

WHEREAS, the annual appropriations limit of the District should be raised concurrently to allow the District to expend the amounts raised by said tax; and

WHEREAS, the Board has held a public hearing after due notice regarding the proposed authorization of the parcel tax;

NOW THEREFORE, be it resolved that:

- 1. The Board finds and determines that the foregoing recitals are true and correct; and
- 2. This Board adopts a qualified special tax to alleviate the impact of Statewide budget cuts and funding shortages and to support the educational programs for the students of the District; and

- 3. Said qualified special tax shall be in an amount not to exceed one-hundred thirty-one dollars (\$131) per year assessed against each parcel of taxable land in the District; and
- 4. A "Parcel of Taxable Real Property" shall be defined as any unit of land in the District which now receives a separate bill of ad valorem from the San Mateo County Assessor's Office; provided that upon application, an exemption will be granted for parcels owned and occupied as the principal residence of a person 65 years or older and, upon application, a resident homeowner living on a multiple parcel lot (up to three parcels) shall be deemed as owning one contiguous parcel for the purposes of this parcel tax. All property which would otherwise be exempt from ad valorem taxes will also be exempt from the imposition of this special tax.
- 5. In connection with the proposal of said special tax, this Board further proposes to increase the District's appropriations limit per fiscal year in an amount equal to the levy of special taxes for said year, as permitted by Article XIIIB, Section 4 of the California Constitution.
- 6. Said qualified special tax shall be in effect for six (6) years, beginning 7/1/2016 and ending 6/30/2022.

Pursuant to Education Code Section 5303, the Board hereby requests that the San Mateo County Clerk ("County Clerk") submit to the voters of this District on May 3, 2016, the following ballot measure:

MEASURE_

Re-Authorization/Replacement of Parcel Tax to Maintain Reading, Art, and Music Instruction

"Shall Brisbane School District renew its current parcel tax with an inflation increase by levying a special tax of not more than \$131 annually per parcel, an estimated \$425,000, to provide teachers/instructional aides for reading, music, and art; providing exemptions for senior citizens? Shall the annual appropriation limit be raised between 7/1/2016 to 6/30/2022 in an amount equal to levy of said tax, with funds spent exclusively on Brisbane School District and not used for any other purposes?"

(FULL TEXT)

Re-Authorization/Replacement of Parcel Tax to Maintain Reading, Art, and Music Instruction

To maintain the exceptional public education offered by our schools, shall the Brisbane Elementary School District renew its current parcel tax of \$119 with a \$12 inflation increase by levying a special tax of not more than one-hundred thirty-one dollars (\$131) per year per parcel of land as of July 1 of each year (with exemptions for parcels owned and occupied by a person 65 years of age or older, upon application, and with a partial exemption for resident homeowners living on multiple [up to 3] parcels, and for certain property exempted by law), to facilitate (1) providing a music teacher and an art teacher, (2) providing teachers and instructional aides to assist and support students with reading and core academics; in addition, if funds allow, (3) providing additional library and instruction resources to schools; provided that none of the proceeds from this measure shall be used to pay for District administration; in connection therewith, shall the annual appropriations limit of the District be raised beginning July 1, 2016, and ending June 30, 2022, in an amount equal to the levy of said tax for said year?

A parcel will be defined as any unit of land which now receives a separate tax bill from the Assessor's Office. All property which would otherwise be exempt from the property tax will also be exempt from the imposition of this tax. An exemption from this special tax shall be granted annually by the District on any parcel owned by one or more persons aged sixty-five (65) or over on July 1 of the tax year who occupy said parcel as a principal residence, upon application for exemption supported by proof of age, ownership and occupancy as the principal place of residence: In addition, upon application for exemption supported by proof of ownership and occupancy, resident homeowners whose lot includes up to three contiguous parcels will be eligible for exemption from parcels additional to the one on which the resident house is situated, in accordance with regulations adopted by the Board of Trustees.

7. The San Mateo County Superintendent of Schools is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation in 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 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 February 5, 2016, or to otherwise cause the notice to be published as permitted by law. The Secretary of this Board, 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.

- 8. The San Mateo County Superintendent of Schools and 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 that is in part the same.
- 9. That the authority for the specifications of this election order is contained in Section 5322 of the California Education Code.
- 10. That this Resolution shall stand as the order to the County Superintendent of Schools to call an election within the boundaries of the District on May 3, 2016.
- 11. That the Secretary of this Board is hereby directed immediately to send a certified copy of this Resolution to the County Superintendent of Schools such that said Superintendent receives it on or prior to February 5, 2016.
- 12. That the Secretary of this Board is hereby directed to send a certified copy of this resolution to the County Clerk no later than February 5, 2016.
- 13. That the County Superintendent of Schools is hereby requested to deliver this Resolution, which constitutes the order of election, and a formal notice of the election to the County Clerk no later than February 5, 2016.
- 14. That this Board requests the governing body of any such other political subdivision, or any officer otherwise authorized by law, to consolidate partially or completely such election and to further provide that the canvass be made by anybody or official authorization by law canvass the returns of the election, and that this Board consents to such consolidation.
- 15. The Secretary of the Board is further directed to cause a copy of this resolution to be published in *The San Mateo Times* once in accordance with Section 6061 of the Government Code of the State of California.
- 16. The President of this Board, 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 Section 6 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.
- 17. If any section, sub-section, phrase, or clause of this resolution is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this resolution. The Board declares that it would have adopted this resolution and each section, sub-section, phrase or clause thereof irrespective of the fact that any one of more sections, sub-sections, phrases, or clauses be declared invalid.

- 18. Subject to voter approval, the San Mateo County controller is authorized to place the special tax as a change on the tax roll commencing with the 2016-2017 fiscal year, and the San Mateo County Tax Collector is authorized to collect the special tax at the same time as and subject to the same penalties as general ad valorem taxes collected by the Tax Collector. The tax and penalties shall bear interest at the same rate as the unpaid ad valorem property taxes until paid.
- 19. Subject to two-thirds voter approval and prior to adoption of a resolution levying the qualified special tax in any given year, this Board shall conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be published pursuant to California Government Code Section 6061 posted at least twice in a newspaper of general circulation in the District, posting shall commence at least fifteen (15) days prior to the hearing. Following said hearing, this Board may adopt a resolution fixing the amount of tax to be raised and the rates for each type of property. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible.
- 20. The collection of the qualified special tax provided for herein shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

PASSED AND ADOPTED by the Board of Trustees of the Brisbane Elementary School District, San Mateo County, State of California, this 10th day of December, 2015, by the following vote.

AYES and in favor of said Resolution: Trustees:	NOES and against said Resolution: Trustees:
Leo Tingin	ø
Leo Tingin Dawn Cutler	
Karen Lentz	
Robert Dettmer	Absent Trustees
Roxana Hui	

ATTEST

I hereby certify the foregoing is true and correct copy of the resolution duly and regularly adopted by the Board of Trustees of the Brisbane Elementary School District at a meeting thereof held on the 10th day of December, 2015, that the same now appears on record in my office.

Exhibit A FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Brisbane 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 May 3, 2016, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

Re-Authorization/Replacement of Parcel Tax to Maintain Reading, Art, and Music Instruction

"Shall Brisbane School District renew its current parcel tax with an inflation increase by levying a special tax of not more than \$131 annually per parcel, an estimated \$425,000, to provide teachers/instructional aides for reading, music, and art; providing exemptions for senior citizens? Shall the annual appropriation limit be raised between 7/1/2016 to 6/30/2022 in an amount equal to levy of said tax, with funds spent exclusively on Brisbane School District and not used for any other purposes?"

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 County Superintendent of Schools in 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 Brisbane School District adopted December 10, 2015, in accordance with the provision of Education Code Sections 5302, 5325, and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this 1st day of Feb 2016.

County Superintendent of Schools San Mateo County, California