

JUN 2 9 2016

RESOLUTION #25 OF THE GOVERNING BOARD MARK CHURCH Chief Flectons Office

By DEPUTYVLERK

REDWOOD CITY SCHOOL DISTRICT

RESOLUTION OF THE BOARD OF EDUCATION OF THE REDWOOD CITY ELEMENTARY SCHOOL DISTRICT CALLING AN ELECTION FOR APPROVAL OF AN EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON NOVEMBER 8, 2016

WHEREAS, the Governing Board (the "Board") of the Redwood City School District (the "District") has established the goals of improving academic performance, of maintaining the highest possible quality of education for all children in the District, and of providing the best qualified staff available; and

WHEREAS, student achievement in reading, math and other academic subject areas, is increasing steadily in Redwood City elementary and middle schools; and

WHEREAS, the District is one of the lowest funded in San Mateo County; and

WHEREAS, the District is committed to ensuring local students have access to the same quality of education as neighboring communities; and

WHEREAS, the existing local education parcel tax that supports Redwood City School District is a vital source of funding to support educational programs and retain educational staff is due to expire; and

WHEREAS, the District has engaged in a variety of efforts to identify all possible funding sources and generate funds for the District to meet its educational goals; and

WHEREAS, securing funding at the local level will eliminate some of the uncertainty in school district budget planning resulting annually from the State budget process; and

WHEREAS, continued revenue from the parcel tax will support the education of all public, including charter school, students living in the District; and,

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

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

WHEREAS, pursuant to Education Code section 5342 and applicable Elections Code sections, such election shall occur on November 8, 2016, and pursuant to Elections Code sections 10400, 10402, and 10403, 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, BE IT RESOLVED by the Governing Board of the Redwood City School District that:

- 1. <u>Recitals</u>. This Board hereby finds and determines that the foregoing recitals are true and correct.
- 2. Order of Election. 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 8, 2016, for voting on the measure which will be presented to voters in substantially the form attached hereto as **Exhibit A**, ("Measure") containing the question of whether the District shall impose a 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**. The authority for the specifications of this election order is contained in sections 5304 and 5322 of the California Education Code, and the authority for ordering the election is contained in and section 50075 et seq. of the California Government Code and Section 4 of Article XIIIA of the California Constitution.
- 3. <u>Exemptions from Special Tax</u>. Upon application and pursuant to any 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:
 - a) Sixty-five years of age or over who occupies said parcel as a principal residence, ("Senior Citizen Exemption");
 - b) Receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence ("SSI Exemption"); 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, who occupies said parcel as a principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application and exemptions granted under prior special taxes 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.

4. <u>Collection of the Tax</u>. Beginning July 1, 2017, if adopted by voters, the special tax shall be collected by the County of San Mateo Treasurer-Tax Collector ("County Tax Collector") and shall be levied annually for a period of fourteen (14) years. The special tax shall be collected 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.

The special tax shall be levied on all parcels of taxable real property in the District. "Parcel of Taxable Real Property" shall be 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 are levied no ad valorem property taxes in any year shall also be exempt from the special tax in such year.

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 Senior Citizen Exemption, SSI Exemption, and SSDI Exemption the decision of the District shall be final and binding.

5. Reporting and Oversight

- (a) Specific Purpose. The proceeds of the special tax shall be applied only to the specific purposes identified in the Full Ballot Text. 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.
- (b) Annual Report. No later than December 31 of each year while the special tax is in effect, the District shall prepare and file with the Board a report/audit detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure.
- (c) Independent Citizen Oversight Committee. The Board shall provide for an independent citizen oversight committee to oversee the special taxes 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 establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the committee's operation and shall have the option to extend the current Measure W independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.
- 6. <u>Filing of Order of Election</u>. The Secretary of this Board is ordered to cause certified copies of this resolution and order to be delivered not later than August 10, 2016, to the San Mateo County Superintendent of Schools, the San Mateo County Registrar of Voters and the Clerk of the Board of Supervisors of the County of San Mateo.
- 7. 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 C (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 the applicable law, no later than August 10, 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. Conduct of Election

- (a) Request to County Registrar. Pursuant to State law, the Registrar of Voters is requested to take all steps to hold an election on November 8, 2016 in accordance with law and these specifications. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.
- (b) Voter Pamphlet. The Registrar of Voters is hereby requested to reprint the Measure in its entirety 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 County Registrar is hereby requested 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 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.
- (d) Canvass and Declaration of Results. The Board of Supervisors of the County is authorized to canvass the returns of the election and declare the results pursuant to the Elections Code.
- (e) Cost of Election. The District will reimburse the Registrar of Voters and County for costs associated with the election as required by law.
- 9. <u>Appropriations Limit</u>. 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 its authorized purposes.
- 10. <u>Ballot Argument</u>. 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 any ballot argument prepared in connection with the Measure, including a rebuttal argument, each within the time established by the Registrar of Voters, 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.
- 11. Official Actions. The District Superintendent, President of the Board, 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.

Effective Date. This resolution shall take effect from and after its adoption. 12.

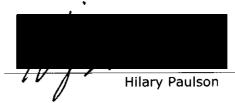
PASSED AND ADOPTED this 22nd day of June, 2016, by the following vote:

AYES: 4

NOES: 0

ABSTAIN: ()

ABSENT: \



Acting President for the June 22nd Board Meeting

Redwood City School District

ATTEST:

Secretary of the Governing Board

Redwood City School District

SECRETARY'S CERTIFICATE

I, MIND Secretary of the Governing Board of the Redwood 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 regular meeting of the Governing Board of the District duly noticed and held at the regular meeting place thereof on June 22, 2016, and entered in the minutes thereof, of which meeting all of the members of said Governing Board had due notice and at which a quorum thereof was present, and said resolution was adopted by the following vote:

AYES: 4

NOES: ()

ABSTAIN: O

ABSENT:

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 22nd day of June, 2016.

Secretary of the Governing Board

Redwood City Elementary School District

Full Text
START
EXHIBIT A

BALLOT MEASURE SUMMARY

Elementary Education Improvement and Student Achievement Measure

To maintain quality education for local elementary and middle school students, with funds that cannot be taken by the State, enhance reading, writing, math, and science skills; attract and retain qualified teachers; and support arts and music programs; shall the Redwood City Elementary School District renew its educational parcel tax at \$85, providing \$1,900,000 annually for 14 years, exempting seniors, with independent citizen oversight, annual reports to the community, no money for administrators and all money benefitting local schools?

(75 words)

EXHIBIT B

FULL BALLOT TEXT

Redwood City Elementary School District

Measure ___

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

Elementary Education Improvement and Student Achievement Measure

- The Redwood City School District is one of the lowest funded elementary school districts in San Mateo County. To protect the District's educational programs and to retain qualified teachers, the District's voters approved an education parcel tax in June 2012. This stable funding source cannot be taken away by the State and is due to expire after this school year.
- Student success is our District's priority, and most of the budget goes directly to academic programs and classroom instruction to deliver quality education to all of our students.
- We believe it is essential to give local children access to the same quality of education as neighboring districts, which requires the funding needed to provide a well-rounded education in core academics, including science, music and art, with strong classroom instruction from qualified teachers and the existing local parcel tax is a critical source of funding for this purpose.

TERMS

To maintain quality education for local elementary and middle school students, with funds that cannot be taken by the State, enhance reading, writing, math, and science skills; attract and retain qualified teachers; and support arts and music programs; shall the Redwood City Elementary School District renew its educational parcel tax at \$85, providing \$1,900,000 annually for 14 years, exempting seniors, with independent citizen oversight, annual reports to the community, no money for administrators and all money benefitting local schools?

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 improve local elementary and middle school education for all public school students living in the District with funds that cannot be taken by the State
- To enhance math, science, reading and writing skills in local classrooms
- To attract and retain qualified teachers
- To enhance quality arts and music programs
- · To update classroom computers and instructional technology
- To support school libraries

No parcel tax funds will be spent on administrative salaries.

A. Amount and Basis of Tax

This Measure shall authorize the Redwood City School District ("District") to levy a special tax of \$85 per Parcel of Taxable Real Property beginning July 1, 2017, and continuing for a period of fourteen (14) years. The District shall provide the County of San Mateo Treasurer-Tax Collector ("County Tax Collector") a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

This special tax is estimated to raise \$1,900,000 in annual local funding for District schools. The amount of annual local funding raised by this special tax may vary from year to year due to changes in the number of parcels exempted from 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 public 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.

B. Exemptions

Upon application and pursuant to any 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:

- a) Sixty-five years of age or over who occupies said parcel as a principal residence, ("Senior Citizen Exemption");
- Receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence ("SSI Exemption"); 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, who occupies said parcel as a principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application and exemptions granted under prior special taxes 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 tax, including the Senior Citizen Exemption, SSI Exemption, SSDI Exemption, the application of the definition of "Parcel of Taxable 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 of Education of the District ("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. Accountability Provisions

- 1. <u>Independent Citizens Oversight Committee</u>. The Board shall provide for an independent citizen oversight committee to oversee the special taxes 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 establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the committee's operation and shall have the option to extend the current Measure W independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.
- 2. Annual Audit. Upon the levy and collection of this special tax, the Board shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the special account remain unexpended, the Superintendent or chief business official of the District shall cause a report to be filed with the Board no later than December 31 of each year, commencing December 31, after the tax is first levied, stating (1) the amount of funds collected and expended in such year, and (2) the status of any projects or description of any programs funded from the 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.
- 3. <u>Specific Purposes</u>. Proceeds of the special tax shall be applied only for the purposes listed 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.

E. Appropriations Limit

Pursuant to California Constitution Article XIIIB and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax. This provision shall be deemed to be declaratory of existing procedures governing District expenditures.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of a 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, paragraph, sentence and clause 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 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.

EXHIBIT C

FORM OF FORMAL NOTICE OF SPECIAL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Redwood 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 election will be held on November 8, 2016, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

Elementary Education Improvement and Student Achievement Measure

To maintain quality education for local elementary and middle school students, with funds that cannot be taken by the State, enhance reading, writing, math, and science skills; attract and retain qualified teachers; and support arts and music programs; shall the Redwood City Elementary School District renew its educational parcel tax at \$85, providing \$1,900,000 annually for 14 years, exempting seniors, with independent citizen oversight, annual reports to the community, no money for administrators and all money benefitting local schools?

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 Redwood City Elementary School District adopted June 22, 2016, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, June 24, 2016.

County Superintendent of Schools San Mateo County, California

END