

PACIFICA SCHOOL DISTRICT

RESOLUTION #2016-03-02-A

**RESOLUTION OF THE BOARD OF EDUCATION OF THE
PACIFICA 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 JUNE 7, 2016**

WHEREAS, the Pacifica School District ("District") is committed to offering a high-quality educational program to all students in the District; and

WHEREAS, families choose to move to our community because of our excellent local schools, which helps to protect property values; and

WHEREAS, an adequately funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community; and

WHEREAS, the District seeks to maintain its excellent schools, being one of the lower funded districts in the County of San Mateo and with California ranking in the bottom third of all states for education funding; and

WHEREAS, in November 2011, Pacifica Voters renewed a school parcel tax measure to provide stable local funding to retain quality teachers, maintain smaller class sizes and protect academic programs, preparing students to succeed in high school, college and 21st century careers; and

WHEREAS, the existing parcel tax will expire as of June 30, 2017; and

WHEREAS, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of 2/3rds of the electorate, to levy qualified special taxes on property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

WHEREAS, in the judgment of this Board of Education ("Board"), following a public hearing and comment, it is advisable to request that the San Mateo County Registrar of Voters ("County Registrar") call an election and submit to the voters of the District the question whether the District shall levy a special tax within the District commencing on July 1, 2017, 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 June 7, 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 AS FOLLOWS:

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

Section 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 June 7, 2016, for approval of a measure which will be presented to voters in 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 XIII A of the California Constitution.

Section 3. Exemptions from Qualified Special Tax. An exemption from the tax will be made available to the following individuals:

- (a) Persons in the District who will attain 65 years of age prior to July 1 of the tax year, own a beneficial interest in the parcel, and use that parcel as his or her principal place of residence ("Senior Citizen Exemption"); or,
- (b) Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as a principal residence ("SSI Exemption"); or
- (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 ("SSDI Exemption").

Applications for all exemptions shall be made to the District in accordance with District policies and on or before July 1 of any tax year, and must be renewed annually. The District shall annually provide to the San Mateo County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an exemption.

Section 4. Collection of the Tax. The special tax shall renew and extend the expiring parcel tax at the same rate of \$118 per parcel tax to be collected by the County of San Mateo Treasurer-Tax Collector ("County Tax Collector") beginning July 1, 2017, 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. The special tax shall be collected for a period of ten (10) years, and shall expire as of June 30, 2027. 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, the SSI Exemption, and the SSDI Exemption, the decision of the District shall be final and binding.

Section 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 January 1 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 the District's existing Citizens' Oversight Committee to continue 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 Citizens' Oversight Committee shall continue to operate pursuant to its current requirements regarding composition, duties, funding and other applicable protocols regarding the Committee's formation and operation.

Section 6. Filing of Order of Election. The Secretary of the Board is ordered to cause certificated copies of this Resolution and order to be delivered not later than March 9, 2016, to the San Mateo County Superintendent of Schools, the County Registrar, and the Clerk of the Board of Supervisors of San Mateo County.

Section 7. Formal Notice. The San Mateo County Superintendent of Schools is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election 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 accordance with section 5362 of the California Education Code no later than March 9, 2016, or to otherwise cause the notice to be published as permitted by law. The Secretary of the Board, on behalf of and as may be requested by the San Mateo 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.

Section 8. Conduct of Election.

- (a) *Request to County Registrar.* Pursuant to section 5303 of the California Education Code, the County Registrar is requested to take all steps to hold the election on June 7, 2016, in accordance with law and these specifications.
- (b) *Voter Pamphlet.* The County Registrar is hereby requested to reprint the Measure in its entirety in the voter information pamphlet to be distributed to voters pursuant to section 13307 of the California Elections Code. In the event the Measure in **Exhibit B** will not be reprinted in the voter information pamphlet in its entirety, the County Registrar is hereby requested to 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 (_____) 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 San Mateo 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 of Results.* The Board of Supervisors of San Mateo County is authorized to canvass the returns of the election pursuant to section 10411 of the California Elections Code.

Section 9. Appropriations Limit. 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.

Section 10. Ballot Arguments. The President of the Board, or any member or members of the Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the County Registrar a ballot argument in favor of the proposition contained herein, within the time established by the County Registrar, which shall be considered the official ballot argument of the Board as sponsor of the proposition.

Section 11. Official Actions. The District Superintendent, Board President, 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.

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

PASSED AND ADOPTED THIS 2nd day of March, 2016, at a meeting of the Board of Education by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Clerk of the Board

President of the Board of Education

EXHIBIT A

Summary of Measure

The Measure shall be summarized in the following form, and the Registrar of Voters is requested to cause this summary of the Measure to appear on the ballot:

Without increasing taxes, to protect approximately \$1.3 million annual local funding that cannot be taken by the State, shall Pacifica School District renew expiring local funding, protect quality education in local elementary/middle schools, enhance math, science, history, reading/writing programs, attract/retain qualified teachers, support well-rounded education like art/music programs, computer/technology instruction, libraries and support struggling students, at \$118 annually for 10 years, with citizen oversight, senior citizen exemptions, and no funds for administrators?

EXHIBIT B

FULL BALLOT TEXT

PACIFICA SCHOOL DISTRICT

Measure ____

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

RECITALS

The Board of Education ("Board") of the Pacifica School District ("District") has established the goals of improving academic performance and the quality of education for all children in the District.

In support of these goals and to protect local control of its programs and services, the Board previously proposed a parcel tax which was renewed in November 2011 to provide stable local educational funding for schools and programs for kindergarten through eighth grade, including the funds needed to help attract and retain qualified teachers, minimize class size increases and protect core academic programs.

The 2011 approved parcel tax measure of \$118 per parcel is set to expire on June 30, 2017. The community recognizes the positive impact that the parcel tax measure has had on protecting the quality of the District's schools and by extension on the quality of life in the District, and that successful schools support and enhance property values.

A renewal of the previously approved parcel tax in the amount of \$118 per parcel commencing July 1, 2017, and ending June 30, 2027, is in order for the District to maintain excellent schools at a time when the California Legislature is again unable to provide adequate funding for the operation of the schools in the District.

If the parcel tax is not renewed by approval of this Measure, the District may be forced to adopt a budget that includes teacher and staff layoffs and reductions in programs and services beneficial and necessary to students.

A superior and comprehensive education program delivers many benefits to all the residents of our community.

TERMS

Without increasing taxes, to protect approximately \$1.3 million annual local funding that cannot be taken by the State, shall Pacifica School District renew expiring local funding, protect quality education in local elementary/middle schools, enhance math, science, history, reading/writing programs, attract/retain qualified teachers, support well-rounded education like art/music programs, computer/technology instruction, libraries and support struggling students, at \$118 annually for 10 years, with citizen oversight, senior citizen exemptions, and no funds for administrators?

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:

- Enhance core academic programs like math, science, history, reading and writing
- Support outstanding art, music and electives critical to a well-rounded education

- Attract and retain qualified teachers and staff
- Maintain classroom computer and technology instruction
- Strengthen school library programs
- Maintain programs to support struggling students

No parcel tax funds will be spent on administrative salaries.

A. Amount and Basis of Tax

The parcel tax shall be \$118 per Parcel of Taxable Real Property beginning in fiscal year 2017-2018 for a period of ten (10) 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 qualified special tax is estimated to raise \$1.3 million in annual local funding for District schools based on the amount of the tax collected in the 2015-2016 tax year.. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to a number of factors, including changes in the number of parcels exempt 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

Under procedures adopted by the District, upon annual application, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who is/are:

1. An individual who will attain 65 years of age prior to July 1 of the tax year, owns a beneficial interest in the parcel, and uses that parcel as his or her principal place of residence ("Senior Citizen Exemption"); or,
2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as a principal residence ("SSI Exemption"); or
3. 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 ("SSDI Exemption").

Applications for all exemptions shall be made to the District in accordance with District policies and on or before July 1 of any tax year, and must be renewed annually. The District shall annually provide to the San Mateo County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an 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 special tax, including any exemptions, the application of the definition of "Parcel of Taxable Real 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 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. Appropriations Limit

Pursuant to California Constitution article XIIB and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax.

E. Accountability Provisions

1. *Independent Citizens' Oversight Committee.* The Board shall provide for its current independent Citizens' Oversight Committee's oversight of the parcel tax to ensure that moneys raised under this Measure are spent only for the purposes named in this Measure.

2. *Annual Audit.* Upon the levy and collection of the education parcel tax, the Board shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as the tax is in effect, the Superintendent or the chief financial officer of the District shall cause a report to be filed with the Board 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 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.

3. *Specific Purposes.* All of the purposes named in the Measure shall constitute the specific purposes of the education parcel tax, and proceeds thereof shall be applied only for such purposes.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified 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 and part 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 of the Measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

EXHIBIT C

FORMAL NOTICE OF SPECIAL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Pacifica School District of San Mateo County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an election will be held on June 7, 2016, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

“Without increasing taxes, to protect approximately \$1.3 million annual local funding that cannot be taken by the State, shall Pacifica School District renew expiring local funding, protect quality education in local elementary/middle schools, enhance math, science, history, reading/writing programs, attract/retain qualified teachers, support well-rounded education like art/music programs, computer/technology instruction, libraries and support struggling students, at \$118 annually for 10 years, with citizen oversight, senior citizen exemptions, and no funds for administrators?”

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 San Mateo County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Pacifica School District adopted March 2, 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, _____,
2016.

County Superintendent of Schools
San Mateo County, California