FILED IN THE OFFICE OF THE CHIEF ELECTIONS OFFICER OF SAN MATEO COUNTY, CALIF.

FEB 2 7 2012

EXHIBIT A

BALLOT MEASURE SUMMARY

MARK CALURCH Chief Elections Officer By DEPOTY CLERK

Elementary Education Improvement and Student Achievement Measure

To improve local elementary and middle school education for all students with funds that the cannot be taken by the State, enhance reading, writing, math, and science skills; attract the and retain qualified teachers; and support school libraries; shall the Redwood City the Elementary School District levy an educational parcel tax of \$67 annually for five years to only, exempting seniors, with independent citizen oversight, annual reports to the community, no money for administrators' salaries, and all money benefiting local schools?



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EXHIBIT B

FULL BALLOT TEXT

MARK CHURCH Chief Elections Officer

Redwood City Elementary School District

Elementary Education Improvement and Student Achievement Measure

- Due to state budget cuts to education, the Redwood City Elementary School District (which educates students in Redwood City, parts of Atherton, Menlo Park, San Carlos, Woodside, and adjacent unincorporated areas) has cut about \$13 million over the last five years, including laying off more than 120 teachers and other staff, increasing the number of students in many classrooms by up to 50 percent, and reducing the number of hours that school libraries are open during the school day.
- Per student funding has dropped from \$5,534 per student in the 2007-08 school year to \$4,972 per student in the 2011-12 school year. This drop in per student funding occurred at the same time that operating expenses such as energy, utilities and cost of supplies have increased.
- Student success is our school 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.
- Redwood City School District is one of the lowest funded school districts in the region, which has made recent budget cuts even more harmful to our academic program.

TERMS

To improve local elementary and middle school education for all students with funds that cannot be taken by the State, to enhance reading, writing, math, and science skills; to attract and retain qualified teachers; and to support school libraries; shall the Redwood City Elementary School District levy an educational parcel tax of \$67 annually for five years only, exempting seniors, with independent citizen oversight, annual reports to the community, no money for administrators' salaries, and all money benefiting 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 students with funds that cannot be taken by the State
- To enhance reading, writing, math, and science skills
- To attract and retain qualified teachers
- To support school libraries

No parcel tax funds will be spent on administrative salaries.

A. Amount and Basis of Tax

The parcel tax shall be \$67 per Parcel of Taxable Real Property and shall be placed on the tax roll immediately following the adoption of the Measure and shall be levied for a period of five (5) 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.

"Parcel of Taxable Real Property" is defined as any unit of real property in the Redwood City Elementary School District ("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

An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies said parcel as a principal residence, upon application for exemption and on any parcel owned by one or more persons receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence ("SSI Exemption"). Exemptions may be granted based on a one-time application, subject to 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 and the SSI Exemption and the appropriate tax classification, 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 recomputation of the special tax by the District. 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. Taxpayers wishing to challenge any determination of the County Tax Collector must do so under the procedures for

correcting a misclassification of property pursuant to Part 9 of Division 1 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

D. Accountability Provisions

- 1. <u>Independent Citizens Oversight Committee</u>. The Board shall provide for the creation of 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 provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation.
- 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.

E. Appropriations Limit

The Board 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 special tax 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.

F. 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 June 5, 2012, 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 improve local elementary and middle school education for all students with funds that cannot be taken by the State, enhance reading, writing, math, and science skills; attract and retain qualified teachers; and support school libraries; shall the Redwood City Elementary School District levy an educational parcel tax of \$67 annually for five years only, exempting seniors, with independent citizen oversight, annual reports to the community, no money for administrators' salaries, and all money benefiting 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 February 22, 2012, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, February 24, 2012.

County Superintendent of Schools San Mateo County, California