

Full Text of Ravenswood City School District Ballot Measure

RAVENSWOOD CITY SCHOOL DISTRICT FUNDING FOR LOCAL SCHOOLS ACT OF 2011

This Proposition may be known and referred to as the “Ravenswood City School District Funding for Local Schools Act of 2011” or as “Measure _____”.

TERMS OF THE FUNDING FOR LOCAL SCHOOLS SPECIAL TAX

Terms and Purposes. Upon approval of two-thirds of those voting on this measure, the District shall be authorized to levy a new qualified special tax of \$98 per year for seven (7) years on each parcel of taxable real property in the District, commencing July 1, 2011, and to extend the existing parcel tax (“Ravenswood City School District Funding for Local Schools Act” of 2007, currently expiring in 2014) until 2018. The net effect of this measure would be to authorize the District to impose a total of \$196 in taxes per parcel annually each year between July 1, 2011 and June 30, 2018.

The qualified special tax shall be known and referred to as the “Funding for Local Schools Tax of 2011”. Proceeds of the Funding for Local Schools Tax of 2011 shall be authorized to be used to improve students’ reading, writing, and math skills by recruiting and retaining experienced, highly qualified staff; and by supporting supplemental educational programs and services.

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 2011 upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the District’s Board of Trustees 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 2011, the Board of Trustees 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 2011 remain unexpended, the Superintendent or chief financial officer of the District shall cause a report to be filed with the Board of Trustees no later than December 31 of each year, commencing December 31, 2012, stating (1) the amount of Funding for Local Schools Tax of 2011 received and expended in such year, and (2) the status of any projects or description of any programs funded 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 Trustees.

Specific Purposes. All of the purposes named in the measure shall constitute the specific purposes of the Funding for Local Schools Tax of 2011, and proceeds of the tax shall be applied only for such purposes.

Appropriations Limit. The Board of Trustees 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 for Local Schools Tax of 2011, 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 2011 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 2011 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 in such year. Parcels owned and occupied by persons 65 years of age or older may be exempt from the Funding for Local Schools Tax of 2011 as described above by request.

The District shall annually provide a list of parcels, which the District has approved, for a Senior Citizen Exemption from the Funding for Local Schools Tax of 2011 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 the Senior Citizen Exemption, shall be final and binding for the purposes of the Funding for Local Schools Tax of 2011. 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 Funding for Local Schools Taxes of 2011 paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

SEVERABILITY

The Board of Trustees 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 Trustees 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.