

# Belmont-Redwood Shores School District

## Measure R

"Without increasing the current tax rate and to maintain excellent student achievement by protecting math, science, reading and writing programs, supporting school libraries, attracting and retaining qualified teachers, and maintaining a well-rounded curriculum, including music and art, shall Belmont-Redwood Shores Elementary School District renew its existing parcel taxes for ten years, with no funds for administrators' salaries, exempting senior citizens and requiring independent citizen oversight, generating funds that cannot be taken by the State to benefit local schools?"

### Full Text

#### INTRODUCTION AND PURPOSE

To maintain academic excellence by protecting and enhancing reading, writing, math and science programs, supporting school libraries, attracting and retaining qualified teachers, and maintaining a well-rounded curriculum, including music and art, and supporting technology upgrades, the Belmont-Redwood Shores Elementary School District proposes to renew and extend its two existing core academic programs parcel taxes, without increasing the current tax rate, for a period of ten years from July 1, 2015. If approved by the voters, the combined education parcel tax shall remain the same as is currently collected, namely \$174 per year assessed against each Parcel located within the Belmont-Redwood Shores Elementary School District, with an exemption available for senior citizens and recipients of SSI for a disability, and to implement strict accountability measures in connection with the temporary levy that are over and above those required by law, including the appointment of an independent citizen oversight committee to provide oversight and accountability to ensure the funds are used to:

- Protect math, science, reading and writing programs;
- Support school libraries;
- Attract and retain qualified teachers; and
- Maintain well-rounded curriculum, including music and art.

#### UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE EDUCATIONAL SPECIAL TAX BE USED FOR ADMINISTRATORS' SALARIES OR BENEFITS.

The proceeds of the education parcel tax shall be deposited into a separate account created by the District.

#### DEFINITION OF "PARCEL"

For purposes of the special tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Belmont-Redwood Shores Elementary School District, that receives a separate tax bill for *ad valorem* property taxes from the San Mateo County Assessor/Tax Collector. 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 education parcel tax in such year.

For purposes of this special tax, any such "Parcels" which are (i) contiguous, (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting an application of the owners thereof by June 30 of any year to the District, be treated as a single "parcel" for purposes of the levy of this education parcel tax.

#### EXEMPTION OF SENIORS AND SSI RECIPIENTS

Pursuant to the California Government Code Section 50079(b), any owners of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older, or (b) persons receiving Supplemental Security Income for a disability, regardless of age, may obtain an exemption from the education parcel tax by submitting one application, by June 30 of **any** year, to the District. Once an exemption has been granted, the exemption is effective for the

full remaining term of the educational parcel tax. **Persons who have qualified for such an exemption under Measure G and Measure U, will automatically qualify for a similar exemption from this Measure without any further application needing to be filed with the District.**

With respect to all general property tax matters within its jurisdiction, the San Mateo County Assessor/Tax Collector, or other appropriate County tax officials shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. The District shall make all determinations with respect to matters specific to the levy of the education parcel tax, including the Senior Citizen Exemption and the SSI Exemption and the classification of property for purposes of calculating the tax, and all such decisions of the District shall be final and binding.

#### NO INCREASE IN CURRENT TAX RATE

The Measure G and Measure U academic program parcel taxes, which expire on June 30, 2015 and June 30, 2016, respectively, shall be renewed and extended for ten years starting on July 1, 2015 and ending on June 30, 2025 and assessed against every Parcel in the District. If approved by the voters, the combined education parcel tax shall remain the same as is currently collected under Measure G and U, namely \$174 per year assessed against each Parcel and be collected for a period of ten additional years, commencing July 1, 2015.

If the 2013 Educational Parcel Tax is approved by the voters on November 5, 2013, the levy of the 2013 Educational Parcel Tax of \$174 per Parcel per year shall commence on July 1, 2015. Prior to July 1, 2015, the Measure G and Measure U parcel taxes will be collected at a combined rate of \$174 per parcel per year. On June 30, 2015 Measure G will expire by its terms and Measure U will be terminated. No additional levy may be made on Measure U and G on and after June 30, 2015. On and after July 1, 2015 through June 30, 2025, only the 2013 Educational Parcel Tax is authorized to be levied, at a rate of \$174 per Parcel per year.

#### REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the education parcel tax is not intended to decrease or offset any increase in local, state or federal government sources that would otherwise be available to the District during the period of the education parcel tax. In the event that the levy and collection does have such an effect, the District may cease the levy or shall reduce the education parcel tax to the extent that such action would restore the amount of the decrease or offset.

#### ACCOUNTABILITY MEASURES

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the education parcel tax levied in accordance with this Measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education parcel tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Trustees

# Belmont-Redwood Shores School District

of the District showing (i) the amount of funds collected and expended from the proceeds of the education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above; and (e) the District shall appoint an independent citizens' oversight committee to review the expenditures of the education parcel tax and report its findings directly to the Board of Trustees of the District.

## Impartial Analysis of Measure R

The California Constitution and state law authorize school districts to levy qualified special taxes for specified purposes. Government Code Section 50077 provides that such tax measures pass if two-thirds of those voting on them vote for them.

The Belmont-Redwood Shores School District (the "District") currently has parcel taxes approved in 2004 and 2008 that collectively impose a tax of \$174 per parcel per year. The 2004 tax (\$96 per year) expires June 30, 2015; the 2008 tax (\$78 per year) expires June 30, 2016. By this measure, the District's Board of Trustees proposes to renew and extend a replacement tax for ten years beginning July 1, 2015. This tax shall be at a rate of \$174 per year per parcel on taxable parcels in the District. If this measure is approved, the current \$174 in taxes would cease on June 30, 2015.

The tax applies to parcels of land in the District that receive a bill for property taxes from San Mateo County tax collection officials. Any property owner who resides in a single family residence and is either (1) aged 65 years or older or (2) receives Supplemental Security Income for a disability may apply for an exemption from the tax. If granted, the exemption will continue for the duration of the tax without the need for any future application, and any property owner who already qualified for an exemption under the current parcel taxes will automatically qualify for an exemption from this tax without any further application. The owner of contiguous parcels held under identical ownership which are used solely for owner-occupied single-family residences may apply annually to have the parcels taxed as a single parcel. All property which is otherwise exempt from or on which is levied no *ad valorem* property taxes will also be exempt from the proposed tax.

The stated purposes of the parcel tax are to: protect math, science, reading, and writing programs; support school libraries; attract and retain qualified teachers; and maintain well-rounded curriculum, including music and art. The proceeds from the tax may be used only for these purposes.

The proceeds of the parcel tax will be placed into a special account. An annual report accounting for parcel tax revenues collected and expended and the status of projects or programs funded by the tax will be filed with the Board of Trustees. And an independent citizens' oversight committee will be appointed to review the expenditures of the parcel tax.

A "yes" vote on this measure would end the current taxes of \$174 per year per taxable parcel on June 30, 2015, and levy a new tax of \$174 per year per taxable parcel on property within the District for a period of ten years beginning July 1, 2015, for the purposes listed above.

A "no" vote on this measure would not allow the parcel tax to be levied—the current tax of \$96 would continue until June 30, 2015, and the tax of \$78 would continue until June 30, 2016.

This measure passes if two-thirds of those voting on the measure vote "yes."

# **Belmont-Redwood Shores School District**

Arguments in support of or in opposition to the proposed laws are the opinions of the authors.

## **Argument in Favor of Measure R**

Vote YES on Measure R to protect excellent education in our community, without increasing taxes by a single penny.

We are proud that our Belmont and Redwood Shores elementary and middle school students earn top scores on statewide exams—and Measure R will help keep them on top.

Measure R renews existing voter-approved funding for our schools that will expire soon without your YES vote.

All Measure R funds stay in local classrooms to support student success, protect outstanding academic programs and retain qualified teachers—not a single cent can be taken away by the state.

Student enrollment has increased dramatically because our schools are well-known for academic excellence. Yet, our schools have not received any increase in state funding. In fact, the state has cut \$8.5 million from our schools over the last 5 years—so our schools are educating more students with less money.

That is why Measure R is more critical than ever for local students.

Vote YES on R to continue student success in our schools.

- Protect math, science, reading and writing programs
- Support school libraries
- Attract and retain qualified teachers
- Maintain a well-rounded curriculum, including music and art

Measure R does not increase taxes by one penny.

- All funds stay in local schools and cannot be taken away by the state
- Continues an exemption for senior citizens
- Prohibits funds from being used for central administrators' salaries
- Independent citizens' oversight is required
- Expires in 10 years and cannot be renewed without voter approval

Our excellent schools make Belmont and Redwood Shores desirable places to live, protecting property values for all of us.

Please join us to protect our outstanding Belmont and Redwood Shores schools, without increasing taxes—Vote YES on R.

/s/ <b>Carole L. Wong</b> Redwood Shores Resident	August 8, 2013
/s/ <b>John R. Violet</b> Belmont City Treasurer	August 9, 2013
/s/ <b>Mary Morrissey Parden</b> Belmont Chamber of Commerce Former President	August 8, 2013
/s/ <b>George Metropulos</b> Teacher Belmont-Redwood Shores Sc. Dist.	August 7, 2013
/s/ <b>Sue Kim-Ahn</b> Redwood Shores Elementary parent	August 12, 2013

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## **No Argument Against Measure R Submitted**