RESOLUTION NO. 14-07


WHEREAS, the Bayshore Elementary School District (the "District") is devoted to providing high quality public education for local students; and

WHEREAS, in recent years the State of California made significant cuts to education funding which caused reductions to the District’s academic programs; and

WHEREAS, on November 4, 2008, District voters approved by over a two-thirds vote the levy of an education parcel tax (the "2008 Parcel Tax"), the proceeds of which have been applied each year to build and support vital educational programs in the District; and

WHEREAS, the 2008 Parcel Tax was authorized to be levied and collected for a period of six years; and

WHEREAS, the 2008 Parcel Tax is scheduled to expire following the fiscal year 2014-15 tax levy, but the District continues to need a local source of revenue that cannot be taken away by the state in order to continue to provide high quality education for its students; and

WHEREAS, Section 4 of Article XIII A of the California Constitution, California Government Code Sections 50079 et seq., 50075 et seq., and 53722 (the "Law") authorize a school district, upon approval by two-thirds (2/3) of the electorate voting on the measure, to levy a qualified special tax for specified purposes, following notice and a public hearing; and

WHEREAS, November 4, 2014 is an established election date and a statewide election date pursuant to the provisions of the California Elections Code; and

WHEREAS, the Board has on this date held a public hearing, which was duly noticed, where all interested persons have been heard on the matter of holding an election in the District on the matter of levying a qualified special tax on each parcel in the District; and

WHEREAS, the Board of Trustees desires at this time to order an election to be held on November 4, 2014 in the District for the purpose of submitting to the voters in the District the matter of renewing the levy of a qualified special tax on each parcel in the District pursuant to the Law for educational purposes (sometimes referred to herein and in the exhibits attached hereto as an "education parcel tax") and to designate the specifications thereof, pursuant to Education Code Section 5320 et seq., and to request consolidation with all other elections held in the District on such date, and to request the San Mateo County Registrar of Voters to perform election services for the District; and

Filed in the Office of the Chief Elections Officer of San Mateo County, Calif.
NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE BAYSHORE ELEMENTARY SCHOOL DISTRICT DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:

Section 1. Call for Election. The Board hereby orders an election and submits to the electors of the District the question of whether an education parcel tax shall be levied and collected in the District for the specific purposes as set forth more fully in the ballot proposition approved herein and as set forth on Exhibits A and B hereto. This Resolution constitutes the order of the District to call such election and shall constitute the "specifications of the election order" pursuant to Education Code Section 5322.

Section 2. Election Date. The date of the election shall be November 4, 2014, and the election shall be held solely within the boundaries of the District, which have not changed since the District's last election.

Section 3. Purpose of Election; Ballot Proposition. The purpose of the election shall be for the voters in the District to vote on a proposition, a full copy of which is attached hereto and marked Exhibit "A", containing the question of whether the District shall continue to levy an education parcel tax in the District for the specific purposes stated therein, together with the accountability requirements of Government Code Section 50075.1. As required by Education Code Section 5322 and Elections Code Section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto and marked as Exhibit "B". The Board of Trustees hereby authorizes and directs the Superintendent or her designee to make any changes to the text of the proposition as required to conform to any requirements of the Law or the San Mateo County Registrar of Voters, which changes shall be evidenced by a direction letter executed by the Superintendent and delivered to the County Registrar of Voters, but only if and to the extent determined to be necessary by legal counsel or as required by the County Registrar of Voters.

Section 4. Authority for Election. The authority for ordering the election is contained in Section 4 of Article XIII A of the California Constitution, California Government Code Sections 50079 et seq. and 50075 et seq. and Government Code Section 52722. The authority for the specification of this election order is contained in Section 5322 of the Education Code.

Section 5. Type of Tax Rate, and Method of Collection. Said education parcel tax shall be levied in an equal amount against each parcel of taxable real property in the District for 8 years, commencing with fiscal year 2015-16. The amount per parcel of the education parcel tax will be $102.94 plus the Consumer Price Index of the San Francisco Bay Area (the "CPI") for 2014, with adjustments in each year thereafter based on the CPI in the prior year.

A parcel shall be defined as any unit of land in the District that receives a separate tax bill for ad valorem property taxes from the San Mateo County Tax Collector, and shall be collected in the same manner and subject to the same penalty or penalties as other taxes fixed and collected by the County on behalf of the District.

Section 6. Exemptions.

(a) Otherwise Exempt Property. All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.

(b) Senior Citizen Exemption. An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel (as defined in Section 5
above) and apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the San Mateo County Tax Collector.

(c) Supplemental Security Income Exemption. An exemption shall be available to persons who receive Supplemental Security Income for a disability, regardless of age, and own and occupy as a principal residence a parcel (as defined in Section 5) and apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the San Mateo County Tax Collector.

Section 7. Accountability Requirements. The members of the Board, the Superintendent and officers of the District are hereby directed, individually and collectively, to comply with the accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited, to the following: (a) the measure shall include a statement indicating the specific purposes of the education parcel tax, (b) the measure shall require that the proceeds of the education parcel tax be applied only to the specific purposes identified in the ballot measure, (c) the measure shall require the creation of an account into which the proceeds of the education parcel tax shall be deposited, and (d) the measure shall require that the District prepare an annual report pursuant to Government Code Section 50075.3 as provided in Section 8 hereof. Such accountability measures shall be set forth on the ballot in the form of Exhibit A attached hereto and incorporated herein by reference.

Section 8. Annual Report. Pursuant to Government Code Section 50075.3, the Board directs the chief fiscal officer of the District to file a report with the Board each year containing (a) the amount of education parcel tax funds collected and expended and (b) the status of any project required or authorized to be funded from the proceeds of the education parcel tax as identified in the measure.

Section 9. Delivery of this Resolution. The Clerk of the Board is hereby directed to send a copy of this Resolution for receipt no later than 90 days prior to the November 4, 2014 election date, as follows:

(a) County Elections Officer (as required pursuant to Education Code Section 5322 and Elections Code Section 10403),

(b) County Board of Supervisors (as required pursuant to Elections Code Section 10403), and

(c) County Superintendent of Schools for the purposes of notifying the election on the measure pursuant to Education Code Section 5325(a).

Section 10. Consolidation of Election. The County Elections Officer and the San Mateo County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 4, 2014, within the District.

Section 11. Ballot Arguments. Any and all members of this Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument. The Superintendent, President of the Board, or their designees, are hereby authorized to execute any document and to perform all acts necessary to place the measure on the ballot.
Section 12. Notice of Election. The County Elections Officer is hereby requested to prepare a formal Notice of Election in time, form and manner as required by law, and the County Superintendent of Schools is hereby requested to post such notice in accordance with Education Code Section 5325(a). The suggested form of notice of the election is as follows:

BAYSHORE ELEMENTARY SCHOOL DISTRICT
ELECTION NOTICE

NOTICE IS HEREBY GIVEN to the qualified electors of the Bayshore Elementary School District (the "District") of San Mateo County, that in accordance with law, an election will be held on Tuesday, the 4th of November, 2014 in the District, at which election there will be submitted the question of renewing an education parcel tax for 8 years, exempting seniors and property owners receiving Supplemental Security Income for a disability, for the purpose of raising money to pay educational costs.

Section 13. Reimbursement for Services Performed. The Bayshore Elementary School District agrees to reimburse the County Elections Officer/Registrar of Voters for services performed with respect to the election called herein following completion of such services and upon presentation of a bill.

Section 14. Legal Services. The Board authorizes the Superintendent to retain the firm of Jones Hall, A Professional Law Corporation as Legal Counsel in connection with its parcel tax proceedings and to execute the agreement with said firm on file with the Superintendent.

Section 15. Election Pursuant to Law. In all particulars not recited in this Resolution, said election shall be held and conducted as provided by law for holding school district elections in the District.

Section 16. Certification by Clerk of the Board. That the Clerk of the Board shall certify to the passage and adoption of and shall make minutes of the passage and adoption therefore in the records of the proceedings of the Board of Trustees of the District, in the minutes of the meeting at which the same is passed and adopted.

Section 17. Effective Date. This resolution shall take effect on and after its adoption.

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The foregoing Resolution was adopted by the Board of Trustees of the Bayshore Elementary School District of San Mateo County, being the Board authorized by law to make the designations therein contained by the following vote, on July 15, 2014.

Adopted by the following votes: [majority vote required]

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0

Attest:

[Signature]

Secretary of the Board

[Signature]

President of the Board
EXHIBIT A

BALLOT MEASURE
FULL TEXT OF MEASURE

INTRODUCTION

"To preserve quality education and maintain stable local funding that cannot be taken by the State; maintain competitive science, math, reading, writing and other programs; attract and retain quality teachers; and integrate modern technology for future student success; shall Bayshore Elementary School District renew the existing parcel tax at the rate per parcel described in the voter pamphlet for 8 years with annual adjustments for inflation, senior and disability exemptions, and no money for administrator salaries?"

PURPOSES

To continue to provide a local revenue source that cannot be taken by the State, the Bayshore Elementary School District requests voters to authorize the District to continue to levy and collect the education parcel tax which was originally approved by District voters on November 4, 2008. Proceeds of the education parcel tax have been and will continue to be used only for the following specific purposes:

- Maintain reduced class sizes at all grade levels;
- Attract and retain high quality personnel;
- Provide classroom resources to help those students who are struggling in basic skills like math, reading and writing;
- Integrate the use of modern technology into the curriculum and instructional practices;
- Provide a full spectrum of instructional opportunities in such classes as art, music, foreign language and science;
- Ensure that teachers are well trained and use the most effective techniques for teaching of math, reading and science; and
- Continue to provide a physical education program and inter-school sports program.

The Board of Trustees will not fund any program other than those listed above from the proceeds of the education parcel tax, and will not use the proceeds of the education parcel tax to fund administrator salaries.

EDUCATION PARCEL TAX AND PROCEDURES

Background. The education parcel tax was originally authorized by voters to be levied commencing in fiscal year 2009-10 and continuing for six years, at the rate of $96 per parcel, with annual increases thereafter based on increases in the Consumer Price Index of the San Francisco Bay Area (the "CPI"). The fiscal year 2014-15 education parcel tax was $102.94 per parcel, which represents the original tax of $96 per parcel plus annual adjustments based on increases in the CPI for the prior year.

Exhibit A-1
Amount of Education Parcel Tax. Subject to two-thirds approval of the voters, the education parcel tax will be renewed and will be authorized to be levied for a period of eight additional years, commencing in fiscal year 2015-16. The amount per parcel of the education parcel tax will be $102.94 plus the CPI for 2014, with adjustments in each year thereafter based on the CPI in the prior year. The education parcel tax will be collected by the San Mateo County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general ad valorem taxes collected by said tax collector.

Definition of Parcel. A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the San Mateo County Tax Collector.

Exemptions. The following exemptions shall apply to the levy of the qualified special tax.

- **Otherwise Exempt Property.** All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.

- **Senior Citizen Exemption.** An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel subject to the education parcel tax.

- **Supplemental Security Income Exemption.** An exemption shall be available to persons who receive Supplemental Security Income ("SSI") for a disability, regardless of age, and own and occupy as a principal residence a parcel subject to the education parcel tax.

Property owners seeking the Senior Citizen or SSI exemption must apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the San Mateo County Tax Collector.

Exclusive Procedures. The procedures described herein with respect to the levy and collection of the education parcel tax and exemptions, and any additional procedures established by the Board of Trustees of the District, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the qualified 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. The District's Board of Trustees may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the education parcel tax.

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 qualified special taxes levied in accordance with this Measure:

- the specific purposes of the education parcel tax shall be those purposes identified above under the heading "PURPOSES,"

- the proceeds of the education parcel tax shall be applied only to those specific purposes identified above under the heading "PURPOSES,"
• a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and

• the chief fiscal officer of the District shall file an annual written report with the Board of Trustees of the District showing (1) the amount of funds collected and expended from the proceeds of the education parcel tax and (2) the status of any projects, programs, or purposes identified above under the heading "PURPOSES."

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of an education parcel tax. However, if any such funds are reduced because of the adoption of this education parcel tax, then the amount of the education parcel tax will be reduced annually as necessary in order to restore such State or Federal funding.

SEVERABILITY

The Board of Trustees of the District 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.
EXHIBIT B

BALLOT MEASURE
ABBREVIATED FORM

17. "To preserve quality education and maintain stable local funding that cannot be
taken by the State; maintain competitive science, math, reading, writing and other
programs; attract and retain quality teachers; and integrate modern technology for
future student success; shall [Bayshore Elementary School District] renew the
existing parcel tax at the rate per parcel described in the voter pamphlet for 8
years with annual adjustments for inflation, senior and disability exemptions, and
no money for administrator salaries?"