

FULL TEXT OF THE MEASURE

MENLO PARK CITY SCHOOL DISTRICT Measure C

FINDINGS

California's precarious financial situation has already resulted in drastic cuts in State education funding, and the worsening State budget situation threatens ongoing funding of the Menlo Park City School District's programs in the foreseeable future.

The Menlo Park City School District will experience steep reductions in State revenue for the 2010-11 school year and thereafter in subsequent years.

The student enrollment in the Menlo Park City School District has increased by 26% in the last six years and is conservatively projected to grow between 13 to 18% in the next seven years, requiring a substantial increase in funds to employ additional teachers to maintain small class sizes.

Without additional community support, some of the most important programs serving all students will not survive the dual challenge of a State revenue reduction and growing enrollment.

The Board of Education of the Menlo Park City School District has established the goals of preserving class sizes, retaining and employing its exemplary teachers, and maintaining high quality educational programs for all students.

Past community support has helped to build our excellent schools as evidenced by election results, community polls, parent surveys and our California standardized test results, which were at an all-time high this year.

The Board of Education has determined that in order to meet these extraordinary challenges and to maintain excellent schools in the Menlo Park City School District, it is necessary to authorize an enhancement to the District's special tax.

TERMS AND SUNSET

Upon approval of two-thirds of those voting on this Act, the Board of Education of the District shall be authorized to levy a qualified special tax (education parcel tax) in the maximum annual amount of \$178 per parcel of taxable real property in the District, for a period limited to seven years, commencing July 1, 2010.

To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the education parcel tax, this amount shall be adjusted annually for inflation by the change in the "Consumer Price Index for all Urban Consumers San Francisco–Oakland–San Jose (1982-84=100)" published by the U.S. Department of Labor, Bureau of Labor Statistics. In the event this index is no longer published, the Board of Education shall adopt a comparable index of general price levels, as it shall reasonably determine. The Board of Education shall cause

the tax to be levied at the adjusted amount, or at such lesser amount in any year in which the Board deems such reduced amount sufficient and appropriate to meet the District's budgetary needs, or believes such reduced amount is appropriate in reaction to State budget changes.

PURPOSES

In order to sustain the District's excellent schools in the face of the State budget cuts and increasing student enrollment which reduces the funds available for each student in the District, moneys raised under this Act shall be authorized to be used only for the following purposes in accordance with priorities established by the Board of Education and to the extent of available funds:

1. To employ and retain classroom teachers
2. To maintain small class sizes
3. To preserve essential educational programs

and to provide other supplemental financial support to the extent of available funds to purchase instructional equipment, supplies and materials for classroom instruction.

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 education parcel tax upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board of Education from time to time 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 education parcel tax, the Board of Education shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as any proceeds remain unexpended, the Superintendent of the District or Chief Financial Officer of the District shall cause a report to be filed with the Board of Education no later than December 31 of each year, commencing December 31, 2010, 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 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 Education.

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

LEVY AND COLLECTION

The education parcel tax shall be collected by the San Mateo County 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 Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

“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 Tax Collector. “Parcel of taxable real property” shall exclude all parcels which are otherwise exempt from or on which are levied no *ad valorem* property taxes in any year, and all parcels which qualify for the senior citizen exemption provided by this Act.

The District shall annually provide a list of parcels to the San Mateo County tax collection officials which the District has approved for an exemption in accordance with this Act. Eligibility for the senior citizen exemption shall be determined solely by the District, and any taxpayer wishing to challenge the District’s determination, or claim a refund or reimbursement of taxes paid while eligible for the exemption, shall apply directly to the District.

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 education parcel tax. Taxpayers wishing to challenge the County Assessor’s determination 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.

SEVERABILITY

The Board of Education hereby declares, and the voters, by approving this Act, concur, that every section, paragraph, sentence and clause of this Act has independent value, and the Board of Education and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this Act 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.