Resolution # 2011/12-1

RESOLUTION OF THE BOARD OF TRUSTEES
OF THE BURLINGAME ELEMENTARY SCHOOL DISTRICT
CALLING AN ELECTION FOR VOTER
APPROVAL OF AN EDUCATION PARCEL TAX

WHEREAS, the Burlingame Elementary School District (the “District”) is devoted to providing high quality K-8 public education for local students; and,

WHEREAS, the District has implemented a number of changes to generate sufficient funds for its education programs, including initiation of local fund-raising efforts; and,

WHEREAS, property values within the District are related to the quality of education available in the District’s public schools; and,

WHEREAS, 98% of the District’s funding comes from the State of California and other sources and has been reduced substantially in the past three years, and future funding is projected to be even lower, and will be inadequate to provide the level of support to the District’s educational programs that the residents of the District expect and the students need; and,

WHEREAS, the District has already made deep cuts and budget reductions and therefore steps must be taken to help prevent future cuts to critical basic classes and programs; and,

WHEREAS, Article XIII A, Section 4 of the California Constitution and Sections 50075 et seq., of the California Government Code permit a school district to propose the adoption of a special tax for specified purposes and to levy an education parcel tax following approval by at least two-thirds of the voters voting upon the proposition; and,

WHEREAS, the Board of Trustees of the District proposes to establish a levy of an education parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and,

WHEREAS, the annual appropriations limit of the District should be raised concurrently to allow the District to expend the amount raised by said tax; and,

WHEREAS, the Board desires to seek a local education parcel tax because the revenues of such can only benefit local District schools and cannot be taken by the State of California or other school districts; and,

WHEREAS, the District has conducted a public hearing in connection with the proposed election regarding a qualified special education parcel tax prior to the adoption of this Resolution;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Burlingame Elementary School District as follows:
Section 1. This Board of Trustees (the "Board") finds and determines that the foregoing recitals are true and correct.

Section 2. This Board hereby proposes to establish the levy of an education parcel tax to be used to:

(a) maintain math, hands-on science labs and reading programs;
(b) attract and retain qualified teachers;
(c) prevent teacher layoffs;
(d) protect small class sizes;
(e) maintain art and music programs;
(f) restore funding for books, classroom computers, classroom supplies and instructional materials.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE EDUCATION PARCEL TAX BE USED FOR ADMINISTRATORS’ SALARIES OR BENEFITS.

Pursuant to Government Code Section 50075.1 the Board determines that the proceeds of the education parcel tax shall only be applied for the purposes stated above.

Section 3. The education parcel tax shall be a special tax of $76 per year assessed against each Parcel.

As used herein, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the District, for which the Assessor/Tax Collector of San Mateo County issues a separate tax bill for ad valorem property taxes, provided, however, that any such parcels which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership, may, by annually submitting an application of the owners thereof by June 15 of any year to the District be treated as a single parcel for purposes of the levy of this education parcel tax. The special tax shall be levied in each fiscal year for four (4) full years following voter approval of the tax.

Section 4. Subject to voter approval as set forth below, the education parcel tax shall be levied commencing with the 2012-13 fiscal year of the District, and shall be collected with, and in the same manner and subject to the same interest and penalties as, general ad valorem taxes collected by the San Mateo County Tax Collector. In accordance with the requirements of Government Code Section 50075.3, the District shall create a separate account into which the proceeds of the special tax shall be deposited.

Section 5. The levy and collection of the education parcel tax is not intended to decrease or offset any increase in local, state or federal government funding sources that
would otherwise be available to the District at any time during which the education parcel tax may be levied. In the event that the levy and collection of the education parcel tax does have such an effect, the District shall reduce the education parcel tax levy to the extent of any such decrease or offset. Additionally, any persons who are either (a) 65 years of age or older or (b) receiving Supplemental Security Income for a disability, regardless of age, and the owner of a Parcel used solely for owner-occupied, single-family residential purposes, may obtain an exemption from the levy of the education parcel tax, by submitting annually an application of such owners or persons, prior to June 15 of any year, to the District. Persons currently receiving an exemption from the payment of the District’s Measure B parcel tax shall automatically be granted an exemption from the payment of this education parcel tax.

Section 6. This Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District’s appropriation limit as shall be necessary to ensure that proceeds of the educational parcel tax may be spent for the authorized purposes.

Section 7. This Board hereby requests that the San Mateo County Registrar of Voters submit the following measure to the voters of the District and to print this entire Full Ballot Text in the ballot pamphlet to be published and mailed for the special election scheduled for Tuesday, November 8, 2011:

LOCAL ELEMENTARY SCHOOL DISTRICT ACHIEVEMENT MEASURE “ ”
Burlingame Elementary School District

INTRODUCTION AND PURPOSE
To maintain math, science and reading and writing, maintain hands-on science classes and labs, attract and retain qualified teachers and prevent teacher layoffs, protect small class sizes, support art and music programs, restore funding for classroom books and supplies and instructional materials, provide classroom computers and technology instruction for students, the Burlingame Elementary School District proposes to establish an education parcel tax for a period of four years, beginning July 1, 2012, at the rate of $76 per year, on each assessor’s parcel located within the Burlingame Elementary School District, with an exemption available for senior citizens and recipients of SSI for a disability, and to implement accountability measures in connection with the temporary levy to ensure the funds are used to:

• maintain math, hands-on science labs and reading programs;
• attract and retain qualified teachers;
• prevent teacher layoffs;
• protect small class sizes;
• maintain art and music programs;

• restore funding for books, classroom computers, classroom supplies and instructional materials.

AMOUNT OF EDUCATION PARCEL TAX; PERIOD OF ASSESSMENT
The education parcel tax shall be $76 (or less as provided below) per year for four (4) full years assessed against each parcel.

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

DEFINITION OF “PARCEL”

For purposes of this special tax, the term “Parcel” means any parcel of land which lies wholly or partially within the boundaries of the Burlingame 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 education parcel tax, any such “Parcels” which are (i) contiguous, and (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 15 of any year to the District, be treated as a single “parcel” for purposes of the levy of the education parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to 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 an application by June 15 of any year, to the District. Persons currently receiving an exemption from the payment of the District’s Measure B parcel tax shall automatically be granted an exemption from the payment of this education parcel tax.

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. 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, the decisions of the District shall be final and binding.

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 revenue sources that would otherwise be available to the Burlingame Elementary School District during the period of the education parcel tax. In the event that the levy and collection does have such an effect, the Burlingame Elementary School District shall 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 in other revenues.

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 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.

In addition to the accountability measures required by law, the District’s Budget Advisory Committee shall advise the Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters.

*End of Full Ballot Text of Measure*
The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as follows:

"To maintain quality education in Burlingame schools, restore and protect critical math, science, reading and writing classes, including hands-on science labs, attract/retain qualified teachers, maintain smaller Elementary class size, support art/music and provide instructional materials/classroom supplies

shall Burlingame Elementary School District levy an education parcel tax, of $76 per parcel for four years, exempting senior citizens, with no funds for administrators’ salaries, independent citizen oversight, and all funds going to Burlingame elementary and middle schools?"

Yes ____
No ____
The District's Superintendent, or designee, is hereby authorized and directed to make any changes to the text of the measure, or to the abbreviated form of the measure, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 8. The Measure set forth in Section 7 shall be submitted to the voters of the District at an election to be held on November 8, 2011. If approved by at least two-thirds of the voters voting on the Measure, the Measure shall take effect on July 1, 2012.

Section 9. This Resolution shall stand as the order to the San Mateo County Registrar of Voters to call an election within the boundaries of the District on November 8, 2011. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on November 8, 2011.

Section 10. The Board hereby requests that the San Mateo County Registrar of Voters, or other appropriate election official of the County, take all actions which are necessary or appropriate in connection with the election, including, but not limited to, printing and mailing sample ballots, arguments and applications for absentee ballots, canvassing election returns and certifying the results of the election to the Board. The Board hereby agrees to reimburse San Mateo County in full for any services performed by the County for the District upon presentation of an invoice to the District.

Section 11. The Secretary of the Board is hereby authorized and directed to deliver a copy of this Resolution to the San Mateo County Superintendent of Schools no later than August 5, 2011, and the Registrar of Voters/Elections Department of San Mateo County, as well as the Clerk of the Board of Supervisors of San Mateo County, not later than August 12, 2011, and to give notice of the election by causing to be published a copy of this Resolution in a local newspaper of general circulation within the District once, not later than 15 days before the date of the election. The Secretary of the Board is hereby further authorized and directed to post a copy of this Resolution on or near the doors of the District Office and in three public places within the District for at least two weeks before the date of the election.

Section 12. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution which can be given effect without the severed portion.

Section 13. The members of the Board are hereby authorized, but not directed, to prepare and file with the San Mateo County Registrar of Voters/Elections Department, a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by such Department.

Section 14. Subject to two-thirds approval of the voters, the qualified special education parcel tax shall be collected by the San Mateo County Tax Collector at the same time and manner and shall be subject to the same penalties as ad valorem property taxes
collected by the Tax Collector. The tax shall bear interest at the same rate for unpaid ad valorem property taxes until paid.

Section 15. The Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District’s appropriations limit as shall be necessary to ensure that proceeds of the qualified special tax may be spent for the authorized purposes.

Section 16. Subject to two-thirds voter approval and prior to adoption of a resolution levying the qualified special tax in any given year, this Board shall conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be published pursuant to California Government Code Section 54954.4(b)(1). Following said hearing this Board may adopt a resolution fixing the amount of tax to be raised and the rates for each type of property. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible.

Section 17. The Board shall, pursuant to Government Code Section 50075.3, file an annual report as provided herein accounting for the education tax revenues collected and the manner in which they have been spent.

Section 18. The officers of the District are, and each of them acting alone is, hereby directed to take such other actions and to execute such other documents as are necessary to carry out the purposes of this Resolution.

The foregoing Resolution was adopted by the Board of Trustees of the Burlingame Elementary School District at a regular meeting held on July 28, 2011 by the following vote:

AYES: 4
NOES: 
ABSTAIN: 
ABSENT: 1

[Signature]
President, Board of Trustees
Burlingame Elementary School District

ATTEST:

[Signature]
Clerk, Board of Trustees
Burlingame Elementary School District
EXHIBIT A
FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Burlingame Elementary School District of San Mateo County, California, that in accordance with the provisions of the Government Code of the State of California, an election will be held on November 8, 2011, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

"To maintain quality education in Burlingame schools, restore and protect critical math, science, reading and writing classes, including

- hands-on science labs;
- attract/retain qualified teachers;
- maintain smaller Elementary class size;
- support art/music;
- provide instructional materials/classroom supplies;

shall Burlingame Elementary School District levy an education parcel tax, of $76 per parcel for four years, exempting senior citizens, with no funds for administrators' salaries, independent citizen oversight, and all funds going to Burlingame elementary and middle schools?"

The San Mateo County Registrar of Voters, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Trustees of the Burlingame Elementary School District, adopted on July 28, 2011.

IN WITNESS WHEREOF, I have hereunto set my hand this day, ___ Ju__ 29, 2011.

SAN MATEO COUNTY
SUPERINTENDENT OF SCHOOLS

By: ____________________________
EXHIBIT B

Burlingame Elementary School District

NOTICE OF PUBLIC HEARING *

Please take notice that on Thursday, July 28, 2011 at 7:30 a.m., in the Burlingame Elementary School District Board Room, 1825 Trousdale Drive, Burlingame, California 94010, the District’s Board of Trustees will conduct a public hearing and consider adopting a resolution proposing to establish a qualified special tax to be submitted for voter approval on November 8, 2011, in an amount not to exceed $95 per year (estimated annual collection of $750,000) for eight years for a variety of educational programs, including the maintenance of programs in math, science, reading, writing, art, music, as well as for books and classroom materials and the retention of qualified teachers, and guaranteeing an exemption for certain seniors and disabled persons.

* This notice shall be in the form of a display advertisement of at least one-eighth paper in a newspaper of general circulation once a week for three weeks in accordance with Government Code 6063 and by first-class mailing to persons who have so requested such notice.