Full Text of San Carlos School District Ballot Measure

SAN CARLOS SCHOOL DISTRICT
EXCELLENCE IN EDUCATION ACT OF 2011

This Proposition may be known and referred to as the “San Carlos School District Excellence in Education Act of 2011” or as “Measure ____”.

FINDINGS

The San Carlos School District (“District”) seeks to maintain its excellent schools for the benefit of all local elementary and middle school students and their families.

The San Carlos community places a high value on maintaining and continuing to improve the academic performance and the quality of education for children in the District.

The District must continue to attract and retain the best teachers available in the area.

A superior and comprehensive education program delivers many long lasting benefits and advantages to all the residents of our community.

Strong support of local schools enhances property values within the District.

Local funding of our schools allows local control over our children’s education.

The District and community have consistently supported our local schools with local fund-raising efforts and local special taxes, including Measure D approved in 2003.

Unless Measure D is renewed before June 2011, our local schools will lose approximately $1 million per year in funding.

TERMS

Upon approval of two-thirds of those voting on this Proposition, the District shall be authorized to levy a qualified special tax annually on each parcel of taxable real property in the District for eight years commencing July 1, 2011. The qualified special tax shall be known and referred to as the “Excellence in Education Tax”. The amount of the Excellence in Education Tax shall be no more than $110.60 per year per parcel of taxable property.

PURPOSES

Proceeds of the Excellence in Education Tax shall be authorized to be used to provide financial support to school programs directly benefitting students, as follows:

- support math, reading and writing skills instruction
- support hands-on science instruction
- attract and retain qualified teachers and classroom support staff
- maintain art and music programs
- keep school libraries staffed and open

and to provide other financial support to the extent of available funds to maintain the District's academic programs and operations, including the purchase of instructional equipment, materials and supplies.

No proceeds shall be spent on direct or indirect costs of District administration.

Proceeds shall be fairly and equitably distributed, as the Board of Education of the District shall determine.

**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 Excellence in Education Tax upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board of Education or otherwise as required by law or by the San Mateo County Tax Collector. Senior citizens with a current valid exemption from any of the District’s special taxes shall be exempt from the Excellence in Education Tax and not be required to reapply, subject to those procedures.

**ACCOUNTABILITY PROVISIONS**

**Independent Citizens’ Oversight Committee.** The Board of Education shall establish an independent Citizens’ Oversight Committee (which may be the existing Measure D or Measure B oversight committee) to review the Annual Audit and other records of how moneys raised under this Proposition have been spent in order to ensure that such moneys have been spent wisely and only for the purposes named in this Proposition. The Board of Education shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee’s formation and operation.

**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 or the 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, 2011, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. The costs of preparing the annual report may be paid from the proceeds of the parcel tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer 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 Proposition shall constitute the specific purposes of the Excellence in Education Tax, and proceeds of the tax shall be applied only for such purposes.
LEVY AND COLLECTION

The Excellence in Education Tax 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.

“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. “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 Proposition in any year.

The District shall annually provide a list of parcels to the San Mateo County tax collection officials which the District has approved for a Senior Citizen Exemption from the Excellence in Education Tax as described above. 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 Excellence in Education Tax. 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 Excellence in Education 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 Proposition concur, that every section, paragraph, sentence and clause of this Proposition 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 Proposition 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.