

# **CABRILLO UNIFIED SCHOOL DISTRICT**

## **RESOLUTION No. 06-14**

### **RESOLUTION OF THE BOARD OF EDUCATION OF THE CABRILLO UNIFIED SCHOOL DISTRICT CALLING AN ELECTION, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON JUNE 3, 2014**

**WHEREAS**, the Cabrillo Unified School District (“District”) is committed to offering a high-quality, well-rounded education to all students in the District, and due to inadequate state funding, increased local revenues are necessary to meet this goal; and

**WHEREAS**, the District is committed to preserving strong academic reading, writing, math and science programs; and

**WHEREAS**, the Board of Education (“Board”) believes that good schools are part of what makes our community a desirable place to live and by keeping Coastside schools strong we keep the community strong; and

**WHEREAS**, it is essential to continue to offer hands-on and innovative science curriculum, Advanced Placement courses and other specialized instruction to prepare students for success in college and future careers; and

**WHEREAS**; it is important for the District to continue to retain skilled, experienced, and dedicated teachers—and provide them with ongoing training to maintain high-quality education in our schools; and

**WHEREAS**; it is crucial for the District to protect programs to keep struggling students on the right track; and

**WHEREAS**, it is important to keep all of the District’s schools open; and

**WHEREAS**, it is essential that the District have stable, reliable, local funding to shield its’ schools from the instability of the state budget situation to preserve its strong academic programs; 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**, contributions from parent clubs and educational foundations, while generous, are not adequate to fund academic core programs; and

**WHEREAS**, future funding for the District from the State of California and other sources is projected to be unreliable and inadequate to provide the level of support to the District’s educational programs and maintain the high student achievements that the residents of the District expect; and

**WHEREAS**, the State is an unreliable partner when it comes to funding education and funding for our schools has been reduced over the past several years; and

**WHEREAS**, the voters of this District have a history of supporting our local schools by voting to support school funding to protect academic excellence in local classrooms; and

**WHEREAS**, the existing educational parcel tax is set to expire, and unless renewed by voters will result in a dramatic reduction of funding, which will force reductions to the District’s academic programs, extracurricular programs and teachers and staff; and

**WHEREAS**, renewing this parcel tax would not increase the \$150 per parcel rate, but simply extend the tax for five years and could not be renewed without voter approval; and

**WHEREAS**, renewing this valuable source of stable, local funding that cannot be taken by the State or used for administrator salaries, benefits or pensions is necessary to maintain outstanding educational programs and retain highly qualified, experienced teachers; and

**WHEREAS**, the California Constitution and Government Code authorize the District, upon approval of 2/3rds of the electorate, to levy qualified special taxes on property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

**WHEREAS**, in the judgment of this Board, following public hearing and comment, it is advisable to request that the San Mateo County Chief Elections Officer ("Chief Elections Officer") call an election and submit to the voters of the District the question whether the District shall renew a special tax within the District for the purpose of raising revenue for the District; and

**WHEREAS**, pursuant to the Education Code and Elections Code such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

**Section 1. Resolution Constitutes Order of Election.** This resolution shall constitute an order of election pursuant to the Education Code to the San Mateo County Superintendent of Schools ("County Superintendent") to call a special election within the boundaries of the District on June 3, 2014.

**Section 2. Date and Purpose of Measure.** Pursuant to the California Constitution and Government Code, a special election shall be held within the boundaries of the District on Tuesday, June 3, 2014, for the purpose of voting on a measure ("Measure") which will be presented to voters in substantially the form attached hereto as **Exhibit A**, containing the question of whether the District shall continue to impose a special tax (hereinafter, "education special tax") for the purposes stated therein. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as **Exhibit B**. The authority for the specifications of this election order is contained the Education Code, and the authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

**Section 3. Exemptions from Special Tax.** Upon application for exemption and pursuant to any procedures adopted by the Board, an exemption from payment of the education special tax may be granted on any parcel owned by one or more persons who is/are:

- (a) Sixty-five (65) years of age or over and occupying said parcel as a principal residence ("Senior Citizen Exemption"); or
- (b) Receiving Supplemental Security Income for a disability, regardless of age and occupying said parcel as a principal residence ("SSI Exemption"); or
- (c) Receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services ("SSDI Exemption").

Senior citizens who have already qualified for exemption from the prior education special tax shall continue to qualify for exemption without additional application requirements. The District shall annually provide to the San Mateo County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an exemption.

**Section 4. Collection of the Tax.** Beginning July 1, 2015, the education special tax shall be collected by the County Tax Collector, at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The education special tax shall be levied on every Parcel of Taxable Real Property in the District. To the extent allowed by law "Parcel of Taxable Real Property" shall be defined as:

- (a) Any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector's Office.
- (b) All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the education special tax in such year.
- (c) Subject to application by a property owner and confirmation by the District, multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the education special tax.

If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 special tax, including the Senior Citizen Exemption, the SSI Exemption, the SSDI Exemption, the legality or validity of the education special tax, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) or any other disputed matter specific to the application of the education special tax, the decisions of the District shall be final and binding.

**Section 5. Authority for Ordering Election.** The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

**Section 6. Authority for Specifications.** The authority for the specification of this election order is contained in the Education Code.

**Section 7. Resolution to County Officials.** The Clerk of the Board is hereby directed to cause certified copies of this Resolution and order to be delivered to the County Superintendent, the Chief Elections Officer, and the Clerk of the Board of Supervisors of San Mateo County ("Board of Supervisors").

**Section 8. Formal Notice.** The County Superintendent is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as **Exhibit C** (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with the applicable law or to otherwise cause the notice to be published as permitted by law. The Secretary of the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

**Section 9. Conduct of Election.**

(a) *Request to Chief Elections Officer.* Pursuant to State law, the Chief Elections Officer is requested to take all steps to hold the election on June 3, 2014, in accordance with law and these specifications. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.

(b) *Voter Pamphlet.* The Chief Elections Officer is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as Exhibit B in the voter information pamphlet to be distributed to voters pursuant to the Elections Code.

In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the Chief Elections Officer is hereby requested to print, immediately below the impartial analysis of the Measure, in no less than 10-point boldface type, a legend substantially as follows:

*"The above statement is an impartial analysis of Measure \_\_\_. If you desire a copy of the Measure, please call the San Mateo County Chief Elections Officer at [phone number] and a copy will be mailed at no cost to you."*

(c) *Consolidation.* The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections as may be held on the same day in the same territory or in territory that is in part the same.

(d) *Canvass and Declaration of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.

(e) *Cost of Election.* The District will reimburse the Chief Elections Officer and the County for costs associated with the election as required by law.

**Section 10. Appropriations Limit.** The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the education special tax may be spent for its authorized purposes.

**Section 11. Ballot Arguments.** The President of the Board and/or her designees are hereby authorized to prepare and file with the Chief Elections Officer any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Chief Elections Officer, which shall be considered the official ballot arguments of the Board as sponsor of the Measure.

**Section 12. Official Actions.** The District Superintendent, President of the Board, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in Exhibits A and B hereto, and to this Resolution to comply with requirements of law and election officials or which are, in the judgment of the Superintendent, in the best interests of the District.


**Section 13. Effective Date.** This Resolution shall take effect from and after its adoption.

**ADOPTED, SIGNED and APPROVED** Resolution No. 06-14 by the Board of Education of the Cabrillo Unified School District on the 6<sup>th</sup> day of March, 2014, by the following vote:

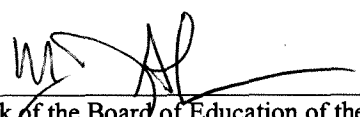
**AYES: Rob Pappalardo, Kate Livingston, Michael Ahern, Kirk Riemer, Freya McCamant**

**NOES:**

**ABSTENTIONS:**

  
\_\_\_\_\_  
President of the Board of Education of the  
Cabrillo Unified School District

Attested to:

  
\_\_\_\_\_  
Clerk of the Board of Education of the  
Cabrillo Unified School District

**EXHIBIT A**

**SUMMARY OF MEASURE**

The Measure shall be summarized in the following form, and the San Mateo County Chief Elections Officer is requested to cause this summary of the Measure to appear on the ballot:

Without increasing the current tax rate and to continue student achievement in Coastside elementary, middle and high schools by preserving strong science, math, reading and writing programs; retaining qualified teachers and staff; maintaining updated classroom technology; and keeping all district schools open, shall Cabrillo Unified School District renew its expiring \$150 education parcel tax for five years with citizen oversight, a senior citizen exemption, no funds for administrators' salaries, and all funds staying in Coastside schools?

**EXHIBIT “B”**

**FULL BALLOT TEXT**

**CABRILLO UNIFIED SCHOOL DISTRICT**

**Measure \_\_\_**

*[letter designation to be assigned by San Mateo County Chief Elections Officer]*

**RECITALS**

1. An adequately funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community.
2. The Board of Education (“Board”) of the Cabrillo Unified School District (“District”) has established the goals of improving academic performance and the quality of education for all children in the District so that they are prepared for college and to compete for good jobs. Furthermore, the District aims to enhance local control of our schools and reduce our dependence on the State of California for education funding.
3. The District is committed to preserving strong academic reading, writing, math and science programs.
4. The Board of Education (“Board”) believes that good schools are part of what makes our community a desirable place to live and by keeping Coastside schools strong we keep the community strong.
5. It is essential to continue to offer hands-on and innovative science curriculum, Advanced Placement courses and other specialized instruction to prepare students for success in college and future careers.
6. It is important for the District to continue to retain skilled, experienced, and dedicated teachers—and provide them with ongoing training to maintain high-quality education in our schools.
7. It is crucial for the District to protect programs to keep struggling students on the right track.
8. It is important to keep all of the District’s schools open.
9. It is essential that the District have stable, reliable, local funding it can count on every year to maintain it’s quality academic programs.
10. The District has implemented a number of changes to generate sufficient funds for its education programs, including initiation of local fund-raising efforts.
11. Contributions from parent clubs and educational foundations, while generous, are not adequate to fund academic core programs.
12. Future funding for the District from the State of California and other sources is projected to be inadequate to provide the level of support to the District’s educational programs and maintain the high-student achievement that the residents of the District expect.
13. The voters of this District have a history of supporting our local schools by voting to support school funding to protect academic excellence in local classrooms.

14. The existing educational parcel tax is set to expire, and unless renewed by voters will result in a dramatic reduction of funding, which will force reductions to the District's academic programs, extracurricular programs and teachers and staff.
15. Renewing this parcel tax will not increase the \$150 per parcel rate, but simply extend the tax for five years and could not be renewed without voter approval.
16. Renewing this valuable source of stable, local funding that cannot be taken by the State or used for administrator salaries, benefits or pensions is necessary to maintain outstanding educational programs and retain highly qualified, experienced teachers.

## **TERMS**

Without increasing the current tax rate and to continue student achievement in Coastside elementary, middle and high schools by preserving strong science, math, reading and writing programs; retaining qualified teachers and staff; maintaining updated classroom technology; and keeping all district schools open, shall Cabrillo Unified School District renew its expiring \$150 education parcel tax for five years with citizen oversight, a senior citizen exemption, no funds for administrators' salaries, and all funds staying in Coastside schools?

The purpose of the Measure is to fund the following specific types of programs and services:

1. Preserving strong academic reading, writing, math and science programs;
2. Retaining qualified teachers and staff;
3. Protecting programs to keep struggling students on the right track;
4. Providing college and career counselors for middle and high school students;
5. Maintaining updated classroom technology; and
6. Keeping all of the District's schools open

By law, all funds from this local funding Measure must be used to protect the specified programs in District schools and cannot be taken away by the State. Under no circumstances shall any of the proceeds of the education parcel tax be used for administrators' salaries, pensions or benefits.

### **A. Amount and Basis of Tax**

The education parcel tax shall continue to be \$150 per Parcel of Taxable Real Property beginning in July 1, 2015, and continuing for a period of five (5) years. The District shall provide the San Mateo County Tax Collector ("County Tax Collector") a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

To the extent allowed by law "Parcel of Taxable Real Property" shall be defined as:

- (a) Any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector.
- (b) All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the education special tax in such year.
- (c) Subject to application by a property owner and confirmation by the District, multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the education special tax.

If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

**B. Exemptions**

Upon application for exemption and pursuant to any procedures adopted by the Board, an exemption from payment of the education special tax may be granted on any parcel owned by one or more persons who is/are:

1. Sixty-five (65) years of age or over and occupying said parcel as a principal residence ("Senior Citizen Exemption"); or
2. Receiving Supplemental Security Income for a disability, regardless of age and occupying said parcel as a principal residence ("SSI Exemption"); or
3. Receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services ("SSDI Exemption").

Persons who have qualified for the Senior Citizen Exemption under the prior education special tax shall continue to qualify for the Senior Citizen Exemption without any further filing requirements.

**C. Claim / Exemption Procedures**

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official 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 special tax, including the Senior Citizen Exemption, the SSI Exemption, the SSDI Exemption, the legality or validity of the education special tax, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) or any other disputed matter specific to the application of the education special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the education 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.

**D. Appropriations Limit**

Pursuant to California Constitution and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this education special tax.

**E. Accountability Measures**

1. *Specific Purposes.* The proceeds of the education special tax shall be applied only to the specific purposes identified above.
2. *Annual Reports.* The proceeds of the education special tax shall be deposited into an account, which shall be kept separate and apart from other accounts of the District, pursuant to the Government Code. No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended during the prior fiscal year, and the status of any project authorized to be funded by this measure. 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.



3. *Advisory Committee.* An advisory committee of citizens shall be appointed or designated by the Board to ensure that the education special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds. The Board may extend the duties of the existing education special tax advisory committee to include oversight over the Measure. The Board shall provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation.

**F. Protection of Funding**

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of an education parcel tax. However, if any such funding is reduced or affected because of the adoption of the Measure, then the Board may reduce the amount of the education special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this Measure may be taken away by the State or federal governments.

**G. Severability**

The Board hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of the Measure by the voters, should any part of the Measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

**EXHIBIT C**

**FORMAL NOTICE OF SPECIAL TAX ELECTION**

**NOTICE IS HEREBY GIVEN** to the qualified electors of the Cabrillo Unified School District of San Mateo County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, a special election will be held on June 3, 2014, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

Without increasing the current tax rate and to continue student achievement in Coastside elementary, middle and high schools by preserving strong science, math, reading and writing programs; retaining qualified teachers and staff; maintaining updated classroom technology; and keeping all district schools open, shall Cabrillo Unified School District renew its expiring \$150 education parcel tax for five years with citizen oversight, a senior citizen exemption, no funds for administrators' salaries, and all funds staying in Coastside schools?

By execution of this formal Notice of Election the County Superintendent of Schools of San Mateo County orders consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

The County Superintendent of Schools of San Mateo County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Cabrillo Unified School District adopted March 6, 2014, in accordance with the provisions of State law.

**IN WITNESS WHEREOF**, I have hereunto set my hand this day, March 7, 2014.



\_\_\_\_\_  
County Superintendent of Schools  
San Mateo County, California