

BOARD OF EDUCATION  
MENLO PARK CITY ELEMENTARY SCHOOL DISTRICT  
COUNTY OF SAN MATEO, STATE OF CALIFORNIA  
RESOLUTION NO. **16.17.08**  
RESOLUTION CALLING PARCEL TAX ELECTION

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WHEREAS, the Board of Education of the Menlo Park City Elementary School District (the “District”) has established the goals of preserving class sizes, retaining and employing its exemplary teachers, and sustaining high quality educational programs for all students; and

WHEREAS, past community support has helped to build our excellent schools as evidenced by enrollment growth, election results, community polls, parent surveys and our California standardized test results; and

WHEREAS, the voters of the District approved a community commitment to existing small class sizes, high quality teachers and comprehensive academic programs when in 2010 they approved a local educational parcel tax (“Measure C”); and

WHEREAS, without additional community support for the renewal and increase of Measure C, some of the most important programs serving all students will not survive the challenge of the loss of local revenue; and

WHEREAS, the District will experience steep reductions in local revenue for the 2017-18 school year and thereafter in subsequent years with the expiration on June 30, 2017 of Measure C; and

WHEREAS, no other additional continuing funds from State, Local or other sources are expected to become available to replace the funding currently provided by Measure C; and

WHEREAS, the District’s enrollment is significantly above the levels projected when Measure C was originally approved in 2010 and is projected to continue to remain significantly above those levels for the foreseeable future; and

WHEREAS, the State has imposed on the District an increased burden of contribution to the state-administered staff retirement programs for which the District must now budget in perpetuity; and

WHEREAS, the Board of Education hereby finds and determines that in order to meet these extraordinary challenges and to maintain excellent schools in the District, it is necessary to renew and continue this source of local funding at the new rate of \$360 adjusted annually for inflation; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and Government Code Section 50079 authorizes a school district, upon approval of two thirds of the electorate voting on the measure, to levy a special tax for specified purposes following notice and public hearing; and

WHEREAS, in the judgment of this Board, following a public hearing and comment, it is advisable to request that the Superintendent of Schools of San Mateo County call a polling place election and submit to the voters of the District the question of whether the District shall levy a special tax within the District for the purpose of raising additional revenue for the District; and

WHEREAS, pursuant to Education Code section 5342 and applicable Elections Code sections, such election shall occur on March 7, 2017, and pursuant to the 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, the Board of Education of Menlo Park City Elementary School District does hereby RESOLVE, DETERMINE AND ORDER, as follows:

1. Recitals. This Board hereby finds and determines that the foregoing recitals are true and correct.

2. Order of Election. This resolution shall stand as the order to the San Mateo County Superintendent of Schools to call a polling place election within the boundaries of the District on March 7, 2017, for the purpose of proposing to the electors of the District the measure which will be presented to voters in substantially the form attached hereto as **Exhibit A**, (“Measure”) containing the question of whether the District shall impose a special tax for the educational 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 in sections 5304 and 5322 of the California Education Code, and the authority for ordering the election is contained in and section 50075 et seq. of the California Government Code and Section 4 of Article XIII A of the California Constitution.

3. Filing of Specifications of the Election Order.

(a) The Secretary of this Board of Education is ordered to cause certified copies of this resolution to be delivered to the San Mateo County Superintendent of Schools not later than Wednesday, December 7, 2016.

(b) The Secretary of this Board is also ordered to cause certified copies of this resolution and order to be delivered not later than Friday, December 9, 2016, to the Registrar of Voters and the Clerk of the Board of Supervisors of the County.

4. Formal Notice. The San Mateo County Superintendent of Schools 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 every schoolhouse in the District and at three public places in the District, in accordance with Section 5362 of the Education Code, no later than Wednesday, December 7, 2016, or to otherwise cause the notice to be published as permitted by law. The Secretary of this Board of Education, on behalf of and as may be

requested by the County Superintendent of Schools, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

5. Conduct of Election.

(a) *Request to Registrar of Voters.* Pursuant to State law, the Registrar of Voters is required to, and is hereby requested to, take all steps to hold a polling place election on March 7, 2017 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 Registrar of Voters is hereby requested to reprint the Measure in its entirety 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 County Registrar 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 Registrar of Voters at {phone number} and a copy will be mailed at no cost to you.”

(c) *Consolidation.* The San Mateo County Superintendent of Schools and the Board of Supervisors of the County are requested to order 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.

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

(e) *Required Vote.* The proposition shall become effective upon approval of two-thirds of those voting thereon.

(f) *Election Costs.* This Board of Education shall pay all costs of the election approved by the Board of Supervisors of the County as required by law.

6. Appropriations Limit. This Board of Education shall provide in each year for any increase in the District’s appropriations limit as shall be necessary to ensure that proceeds of the proposed tax may be spent for the authorized purposes.

7. Collection of the Tax. Beginning July 1, 2017, if adopted by voters, the special tax shall be collected by the County of San Mateo Treasurer-Tax Collector (“County Tax Collector”) and shall be levied annually for a period of seven years. The special tax shall be collected 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 special tax shall be levied on all parcels of taxable real property in the District. “Parcel of Taxable Real Property” shall be defined as 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. 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 special tax in such year.

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 special tax, including exemptions the decision of the District shall be final and binding.

8. Ballot Argument. The President of this Board, or any member or members of this Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the Registrar of Voters any ballot argument prepared in connection with the Measure, including a rebuttal argument, each within the time established by the Registrar of Voters, which shall be considered the official ballot arguments of the Board as sponsor of the Measure and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

9. 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, and/or Board President, in the best interests of the District.

PASSED AND ADOPTED this 5<sup>th</sup> day of December, 2016, by the following vote:

AYES: David Ackerman, Stacey Jones, Joan Lambert, Caroline Lucas, Terry Thygesen

NOES:

ABSTAIN:

ABSENT:

President of the Board of Education  
Menlo Park City School District

ATTEST:

Secretary of the Board of Education  
Menlo Park City School District



## **EXHIBIT A**

### **BALLOT MEASURE SUMMARY**

To protect outstanding public schools; retain high-quality teachers, excellent programs, and reasonable class size; avoid teacher layoffs; and sustain property values, shall the Menlo Park City School District replace its expiring parcel tax at the new rate of \$360 expiring after seven years, adjusted annually for inflation, raising \$2.83 million annually to be spent only on teachers and essential educational programs at Encinal, Laurel, Oak Knoll, and Hillview schools with independent oversight, annual audit, and exemption for Seniors?

**EXHIBIT B**  
**FULL BALLOT TEXT**  
**Menlo Park City School District**  
**Measure \_\_**

[letter designation to be assigned by County Registrar of Voters]

**Menlo Park City Elementary School District Excellence in Education Act**

This Measure may be known and referred to as the “Menlo Park City Elementary School District Excellence in Education Act.”

**FINDINGS**

The Board of Education of the Menlo Park City Elementary School District (the “District”) believes an excellent comprehensive education is the foundation of a thriving community. As a locally funded and controlled district, the citizens determine the quality of our local schools based on our community values. To provide the education our community expects and deserves, the District has established the goals of preserving class sizes, retaining and employing exemplary teachers, and maintaining high quality educational programs such as science, art, music, and library for all students.

The District will experience steep reductions in local revenue for the 2017-18 school year and in subsequent years with the expiration of a local educational parcel tax (“Measure C”) on June 30, 2017. Measure C, overwhelmingly approved by voters in 2010, provided funds to offset deep state cuts to education and growing enrollment. The \$207 per parcel that the district receives in Measure C’s final year (2016-17) totals \$1.6 million.

Rather than decline or even plateau, the District’s enrollment continues to increase beyond anticipated levels. Since the 2010 passage of Measure C, enrollment at Encinal, Laurel, Oak Knoll, and Hillview has risen over 18%. Enrollment in our district schools is projected to increase by at least 10% over the next eight years. Additionally, cuts the state made to schools during the national economic downturn have not been restored to districts like Menlo Park

Complicating the District’s financial planning, the State of California has forced all public school districts to double the rate of pension contribution paid for by the local district. By the year 2020, the District will be required to pay \$3 million more per year than it paid in 2015. This increase is a result of the state’s move to extend the solvency of the state-controlled pension system. Neither the district staff, nor the Board, has the ability to control this requirement. The District must now budget in perpetuity for the increase in its pension contribution.

The Board of Education does not expect additional continuing funds from state, local, or other sources to become available in an amount sufficient to protect reasonable class sizes, high quality teachers, and comprehensive educational programs currently provided by Measure C. Recent shifts in the state’s approach to school funding require communities like Menlo Park and

Atherton to shoulder an ever-larger share of funding for their local schools, and this condition will not change in the foreseeable future.

The Board of Education and District staff value all community members' input and engaged in a months-long public process of dialogue with the community around balancing the level of local funding the schools need to maintain their quality with what the community supports. Outreach included at least 20 articles published in local papers, meeting notices in The Almanac and on local social media, 500+ attendees to 5 Board meetings and 3 public input sessions, 469 online input forms submitted and read, 80+ speakers during public comment, 18,000 MPCSD residents invited to complete community survey, and 1000s of hours of staff and volunteer time. The District also assessed the lessons learned from the many successful community support efforts, as well as the one that did not garner the supermajority necessary for passage. The overwhelming message from a range of stakeholders is clear--*the community values its schools and, with fiscal responsibility and clarity of purpose, wants to do whatever it takes to protect quality teachers and programs.*

The amount of increase the Board is requesting from voters will not prevent all cuts from being made; but if voters approve this measure, the district can maintain reasonable class sizes, librarians, science aides, credentialed art teachers at all schools, and a comprehensive elective offering at Hillview Middle School. While these additional revenues will ensure the District can retain excellent teachers, valued programs, and the District's 10-15% reserve fund in the short to medium term, the District Board and staff will partner with the community to establish an even longer-term financial plan.

Therefore, the Board of Education determined that in order to meet these extraordinary challenges and to maintain excellent schools in the District, it is necessary to replace Measure C at the new rate of \$360, resulting in an overall parcel tax increase of \$153 per parcel from the current rate of \$207, adjusted annually for inflation. The Board believes this measure is a reflection of the community's shared value of providing the strongest possible education to its children through partnership with the District.

## **TERMS**

To protect outstanding public schools; retain high-quality teachers, excellent programs, and reasonable class size; avoid teacher layoffs; and, sustain property values, shall the Menlo Park City School District replace its expiring parcel tax at the new rate of \$360 expiring after seven years, adjusted annually for inflation, raising \$2.83 million annually to be spent only on teachers and essential educational programs at Encinal, Laurel, Oak Knoll, and Hillview schools with independent oversight, annual audit, and exemption for Seniors?

Proceeds of the Menlo Park City Elementary School District Excellence in Education Act shall be authorized to be used to provide financial support to school programs directly benefiting students, as follows:

- to retain and attract excellent classroom teachers;
- to maintain reasonable student to teacher ratios;

- to preserve comprehensive educational programs such as science, art, music, and library; and
- to provide other supplemental financial support to the extent of the available funds to purchase instructional equipment, supplies, and materials for classroom instruction.

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

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

**A. Amount and Basis of Tax**

This Measure shall authorize the District to levy a special tax of \$360 per Parcel of Taxable Real Property beginning July 1, 2017, and continuing for a period of seven (7) years. The District shall provide the County of San Mateo Treasurer-Tax Collector (“County Tax Collector”) a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

This special tax is estimated to raise \$2.83 million in annual local funding for District schools. The amount of annual local funding raised by this special tax may vary from year to year due to changes in the number of parcels exempted from the levy and adjustment for inflation.

“Parcel of Taxable Real Property” is defined as 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. All property that is otherwise exempt from or upon which no ad valorem property taxes are levied in any year shall also be exempt from the special tax in such year.

To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the Measure, the amount of the qualified special tax shall be adjusted annually, commencing with the tax levied in the 2018-19 tax year, 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 shall adopt a comparable index of general price levels, as it shall reasonably determine. The Board 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.

**B. Exemptions**

Upon application and pursuant to any procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons:

- a) Sixty-five years of age or over who occupies said parcel as a principal residence; or,
- b) Receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence; 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, who occupies said parcel as a principal residence.

Exemptions may be granted based on a one-time application and exemptions granted under prior special taxes levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

**C. Claims / 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 tax, including exemptions provided above, the application of the definition of "Parcel of Taxable Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the 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 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. Accountability Provisions**

1. Independent Citizens' Oversight Committee. The Board shall provide for an independent citizens' oversight committee to review the Annual Audit and other records of how monies raised under this Measure have been spent only for the purposes named in this Measure. The Board shall establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the committee's operation and shall have the option to assign these duties to the already existing Finance and Audit Committee of the Board.

2. Annual Audit. Upon the levy and collection of the qualified special tax, the Board 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 no later than December 31 of each year, commencing December 31, 2017, 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.

3. Specific Purposes. All of the purposes named in this Measure shall constitute the specific purposes of the Measure, and proceeds of the tax shall be applied only for such purposes.

**E. Appropriations Limit**

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax. This provision shall be deemed to be declaratory of existing procedures governing District expenditures.

**F. Protection of Funding**

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of a special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the 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, paragraph, sentence and clause 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 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 C**  
**FORM OF**  
**FORMAL NOTICE OF SPECIAL TAX ELECTION**

NOTICE IS HEREBY GIVEN to the qualified electors of the Menlo Park City Elementary School District of San Mateo County, California, that in accordance with the provisions of the Education Code, the Elections Code, and the Government Code of the State of California, an election will be held on March 7, 2017, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

To protect outstanding public schools; retain high-quality teachers, excellent programs, and reasonable class size; avoid teacher layoffs; and sustain property values, shall the Menlo Park City School District replace its expiring parcel tax at the new rate of \$360 expiring after seven years, adjusted annually for inflation, raising \$2.83 million annually to be spent only on teachers and essential educational programs at Encinal, Laurel, Oak Knoll, and Hillview schools with independent oversight, annual audit, and exemption for Seniors?

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 Menlo Park City Elementary School District adopted December 5, 2016, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, \_\_\_\_\_, 2016.

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