



**SAN MATEO
COUNTY
OFFICE OF
EDUCATION**

Excellence and Equity in Education

Nancy Magee • County Superintendent of Schools

January 22, 2021

Mr. Mark Church, Chief Elections Officer
San Mateo County Registration and Elections Division
40 Tower Road
San Mateo, CA 94402

Dear Chief Elections Officer Church,

Enclosed please find documents calling for a parcel tax election on May 4, 2021, on behalf of the Portola Valley School District. The documents include:

- Formal Notice by the San Mateo County Superintendent of Schools for the purpose of submitting to the qualified electors of the District a parcel tax election to protect enhanced science, math, reading/writing, instruction, retain qualified/experienced teachers, support music and arts programs, maintain small class sizes and school library services by renewing and reducing the current annual parcel tax
- Resolution #02-2021, adopted by the Portola Valley School District Board of Trustees ordering a parcel tax election

As specified in Education Code section 5362, I have directed Portola Valley School District Superintendent Ms. Roberta Zarea to post the Formal Notice of the Election at all school sites within the District and at three other public locations.

Please let me know if you require any additional information. Thank you for your attention to this matter.

Very truly yours,

Nancy Magee
San Mateo County Superintendent of Schools

Encl.

cc: Ms. Roberta Zarea, Superintendent, Portola Valley School District
Ms. Brook Day, Board President, Portola Valley School District Governing Board

Resolution # 02-2021

RESOLUTION OF THE BOARD OF TRUSTEES OF THE PORTOLA VALLEY SCHOOL DISTRICT CALLING FOR A MAY 4, 2021 ELECTION TO RENEW A SCHOOL PARCEL TAX

WHEREAS, the Portola Valley School District (the “District”) is devoted to providing a quality, well-rounded public education to Portola Valley and Woodside students; and

WHEREAS, the District believes the best schools are those with the most qualified teachers and strong core programs in math, science, reading and writing instruction; and

WHEREAS, in 2013 the voters of the District approved a parcel tax (“Measure O”) which expires on June 30, 2021; and

WHEREAS, revenues from the Measure O provide a stable source of \$1,200,000 annual funding that supports local Portola Valley elementary and middle schools and cannot be taken by the State; and

WHEREAS, Measure O currently funds 17% of the District’s teachers, helping to maintain smaller class sizes and provide more individualized instruction to students; and

WHEREAS, stable local funding is needed to protect neighborhood schools’ academic excellence, enhance student success, retain highly qualified teachers, maintain small class sizes and preserve academic programs; and

WHEREAS, unless Measure O is extended by voters, the loss of \$1,200,000 annual funding will result in a reduction of teachers, staff and educational programs; and

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

WHEREAS, the Board of Trustees (the “Board”) of the District proposes to place a measure on the May 4, 2021 all mail ballot to continue at a reduced rate its quality education parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and

WHEREAS, such renewal will maintain and preserve all existing senior exemptions and exemptions for disabled persons to Measure O, without any further application being required from those eligible persons;

WHEREAS, the Board will apply all the proceeds of the parcel tax to preserve quality education by protecting neighborhood schools’ academic excellence, enhancing

student success, attracting and retaining qualified teachers, preserving quality core academic programs, providing up-to-date instructional materials and for uses as set forth in this Resolution, and will not use any of said proceeds for administrator's salaries, benefits or pensions; and

WHEREAS, all expenditures of the parcel tax will continue to be subject to citizen oversight and annual reports to ensure funds are spent appropriately; and

WHEREAS, the Board proposes to continue the quality education parcel tax because the revenues will benefit only the District's schools and cannot be taken by the State of California or by other school districts; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Portola Valley School District as follows:

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

Section 2. This Board hereby proposes to renew and extend the levy of the quality education renewal parcel tax to provide Portola Valley's schools stable local funding the State cannot take away to help:

- Maintain enhanced science, math, reading, and writing instruction;
- Retain qualified and experienced teachers;
- Support music and arts programs;
- Maintain small class sizes;
- Sustain programs in engineering and technology; and
- Maintain school library services.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE QUALITY EDUCATION PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES, BENEFITS OR PENSIONS.

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

Section 3. Subject to voter approval, the existing Measure O parcel tax which expires on June 30, 2021, shall be renewed and reduced to \$471 per parcel per year for eight years starting from July 1, 2021.

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 San Mateo County Assessor/Tax Collector (together, "Tax Collector") 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 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 quality education renewal parcel tax.

Section 4. Subject to voter approval as set forth below, the parcel tax shall be levied commencing with the 2021-2022 (starting on July 1, 2021 upon the expiration of Measure O) 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 Treasurer and Tax Collector. In accordance with the requirements of Government Code Section 50075.1(c), 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 quality 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 quality education parcel tax may be levied. In the event that the levy and collection of the parcel tax does have such an effect, the District shall reduce the parcel tax levy to the extent of any such decrease or offset. Additionally, any persons who are the owner of a Parcel used solely for owner-occupied, single-family residential purposes, and either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the fiscal year in which the tax should apply, or (b) receiving Supplemental Security Income for a disability regardless of age, 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, may obtain an exemption from the levy of the high quality education renewal parcel tax, by submitting to the District an application of such owners or persons, prior to June 15 of any year.

Persons who currently receive an exemption from the District's Measure O parcel tax shall automatically qualify for an exemption from this renewal without needing to file a new application for that exemption.

The District may establish administrative procedures to periodically verify the continued qualification of any previously granted exemption.

Section 6. The 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 parcel tax may be spent for the authorized purposes set forth in Section 2 above and Section 7 below.

Section 7. The Board hereby requests that the San Mateo County Registrar of Voters submit the measure attached hereto as Exhibit B to the voters of the District and to

print the entire Full Ballot Text in the ballot pamphlet to be published and mailed for the election scheduled for Tuesday, May 4, 2021.

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as shown in Exhibit A hereto.

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 Exhibits A and B shall be submitted to the voters of the District at an election to be held on May 4, 2021. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2021.

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 May 4, 2020. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on May 4, 2021. Pursuant to Elections Code Section 10403, the Board acknowledges that the consolidation election will be held and conducted in the manner described in Elections Code Section 10418.

Section 10. The Board hereby requests that the San Mateo County Registrar of Voters or other appropriate election officials of San Mateo 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. Pursuant to Elections Code Section 10002, the Board of Supervisors of San Mateo County is requested to permit the Registrar of Voters to render all services specified by Elections Code Section 10418 relating to the election. The Board hereby agrees to reimburse San Mateo County in full for any services performed by each 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 by February 1, 2021 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 February 5, 2021 and to give notice of the election by causing the Registrar of Voters/Elections Department to publish the text of the measure and other items, 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

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/Election Department, respectively, 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 District's voters, the quality 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 quality education parcel tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 15. The chief fiscal officer of the District shall, pursuant to Government Code Section 50075.3, file an annual report to the Board of Trustees as provided herein accounting for the high quality education renewal tax revenues collected and the manner in which they have been spent.

Section 16. 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.

Section 17. Pursuant to Elections Code Section 10400, the Board requests the governing body of any such other political subdivision, or any officer otherwise authorized by law, to partially or completely consolidate such election and to further provide that the canvass be made by any body or official authorized by law to canvass the returns of the election, and that the Board consents to such consolidation.


The foregoing Resolution was adopted by the Board of Trustees of the Portola Valley School District at a special meeting held on January 21, 2021 by the following vote:

AYES: Trustee Brooke Day, Trustee Anne Fazioli-Khiari, Trustee Gary Hanning,
Trustee Jeff Klugman, Trustee Kimberley Morris Rosen

NOES: None

ABSTAIN: None

ABSENT: None


Brooke Day
President, Board of Trustees
Portola Valley School District

ATTEST:



Kimberley Morris Rosen
Clerk, Board of Trustees
Portola Valley School District

EXHIBIT A

ABBREVIATED BALLOT TEXT

“To maintain excellent local schools, shall Portola Valley School District protect enhanced science, math, reading/writing instruction, retain qualified/experienced teachers, support music and arts programs, maintain small class sizes and school library services by renewing and reducing the current annual per parcel tax to \$471, raising approximately \$997,000 annually, for 8 years, with senior exemptions, annual audits, independent citizen oversight, no money for administrator salaries, no funds for Sacramento, and all funds supporting Portola Valley School District students?”

Yes _____

No _____

EXHIBIT B

START OF FULL BALLOT TEXT

PORTOLA VALLEY SCHOOL DISTRICT Quality Education Measure __

INTRODUCTION AND PURPOSE

To continue funding to protect the academic excellence of Ormondale and Corte Madera schools, protect enhanced science, math, reading and writing instruction, and retain qualified and experienced teachers, provide local reliable funding for local schools that cannot be taken by the State, with no proceeds used for administrators' salaries, benefits and pensions, the Portola Valley School District ("District") proposes to renew and reduce its existing quality education parcel tax for a period of eight years from its current expiration date (June 30, 2021), starting on July 1, 2021 at the reduced rate of \$471 per parcel per year, raising approximately \$997,000 per year, with an exemption available for senior citizens and certain disabled persons, and to implement accountability measures, including citizen oversight, to ensure the funds are used to help:

- Maintain enhanced science, math, reading, and writing instruction;
- Retain qualified and experienced teachers;
- Support music and arts programs;
- Maintain small class sizes;
- Sustain programs in engineering and technology; and
- Maintain school library services.

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

DEFINITION OF “PARCEL”

For purposes of the quality education renewal parcel tax, the term “Parcel” means any parcel of land which lies wholly or partially within the boundaries of the Portola Valley School District, that receives a separate tax bill for *ad valorem* property taxes from the San Mateo County Assessor/Tax Collector, as applicable. 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 quality education renewal parcel tax in such year.

For purposes of this quality education renewal 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 to the District an application of the owners thereof by June 15 of any year, be treated as a single “parcel” for purposes of the levy of the high quality education renewal parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to Government Code Section 50079 (b)(1), any owner of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the year in which the tax would apply, or (b) persons receiving Supplemental Security Income for a disability, regardless of age, 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, may obtain an exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District. Once granted, exemptions remain in place until the property is transferred or not owner-occupied by a qualifying person.

Persons who are owners of Parcels used solely for owner-occupied, single-family residential purposes and currently exempted from the District’s expiring Measure O parcel tax shall automatically be exempted from this Measure without having to file a new application.

The District may establish administrative procedures to periodically verify the continuance of any previously granted exemption.

With respect to all general property tax matters within its jurisdiction, the San Mateo County Treasurer and 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 high quality education renewal parcel tax, including any exemptions 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 quality education renewal 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 District during the period of the parcel tax. In the event that the levy and collection does have such an effect, the District may cease the levy or shall reduce the 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 Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the parcel tax levied in accordance with this Measure: (a) the specific purposes of the parcel tax shall be those purposes identified above; (b) the proceeds of the 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 quality education renewal 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 high quality education renewal parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel tax, as identified above. In addition to the accountability measures required by law, the District will maintain its existing Citizens' Oversight Committee to provide oversight as to the expenditure of parcel tax revenues.

End of Full Ballot Text of Measure

EXHIBIT C

FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Portola Valley School District that in accordance with the provisions of the Government Code of the State of California, an election will be held on May 4, 2021, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

“To maintain excellent local schools, shall Portola Valley School District protect enhanced science, math, reading/writing instruction, retain qualified/experienced teachers, support music and arts programs, maintain small class sizes and school library services by renewing and reducing the current annual per parcel tax to \$471, raising approximately \$997,000 annually, for 8 years, with senior exemptions, annual audits, independent citizen oversight, no money for administrator salaries, no funds for Sacramento, and all funds supporting Portola Valley School District students?”

The San Mateo County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Trustees of the Portola Valley School District, adopted on May 4, 2021.

IN WITNESS WHEREOF, I have hereunto set my hand this 22 day of January 2021.



San Mateo County Superintendent of
Schools