

RESOLUTION #5-2010 OF THE GOVERNING BOARD

PORTOLA VALLEY ELEMENTARY SCHOOL DISTRICT

**PROPOSING A QUALIFIED SPECIAL TAX AND ESTABLISHING SPECIFICATIONS
OF THE ELECTION ORDER**

WHEREAS, the Governing Board (the "Board") of the Portola Valley Elementary School District (the "District") has established the goals of maintaining academic performance, of sustaining the highest possible quality of education for all children in the District, and of providing the best qualified teachers and instructional personnel available; and

WHEREAS, the District has made approximately \$1 million in cuts to the local school district budget – an amount equivalent to approximately 10% of the budget; and

WHEREAS, every effort has been made to keep cuts as far away from the classroom as possible, and administration, overhead, and non-teaching staff have been reduced to a minimum; and

WHEREAS, the state budget forecasts continue to indicate ongoing funding challenges for California public schools for the foreseeable future; and

WHEREAS, without additional revenue, the District will have no choice but to make cuts that will impact classroom instruction and the quality of local schools.

WHEREAS, the Board is taking proactive steps to address these fiscal challenges and, in particular, is focused on protecting the core elements of instruction to sustain the highest levels of student achievement; and

WHEREAS, increased revenues are necessary to meet these goals; and

WHEREAS, the District has engaged in a variety of efforts to generate funds to meet its educational goals, including local fundraising efforts and cost-cutting measures, but these efforts have not been sufficient to provide the revenues needed to maintain educational excellence and necessary programs and materials; and

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

WHEREAS, the Board believes that such a qualified tax is necessary to provide continued educational excellence for the students of this District; and

WHEREAS, the Board has held a public hearing after due notice regarding the proposed authorization of the parcel tax;

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Portola Valley Elementary School District that:

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

2. This resolution shall stand as the order to the San Mateo County Superintendent of Schools to call an election within the boundaries of the District on May 4, 2010, for approval of the measure contained in Exhibit A. The authority for the specifications of this election order is contained in Sections 5304 and 5322 of the California Education Code and Section 50079 of the California Government Code.

3. This Board hereby proposes to adopt a qualified special tax in the amount of \$168 per year assessed against each parcel of taxable land in the District for the purpose of building and supporting vital educational programs critical to the success of students in the Portola Valley Elementary School District in accordance with the purposes, terms and conditions stated in the measure contained in Exhibit A. A parcel of taxable land shall be defined as any unit of land in the District which now receives a separate tax bill from the San Mateo County Assessor's Office except that only one tax will be assessed to owners whose property includes one or more contiguous parcels. 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 upon proper application to the District as provided in the measure. All property which would otherwise be exempt from property taxes will also be exempt from the imposition of said special tax.

4. The Board directs the Registrar of Voters to submit the Full Text of the measure as set forth in Exhibit A to the voters of the District on May 4, 2010.

5. The Board hereby requests the Registrar of Voters of the County of San Mateo (the "Registrar of Voters") to submit to the voters of the District on May 4, 2010, the following ballot question:

"To maintain academic excellence and limit the impact of substantial state budget cuts, shall the Portola Valley Elementary School District continue its emphasis on science, math, reading and writing instruction; retain qualified and experienced teachers; minimize class size increases; and support arts and music programs, by levying \$168 per parcel for four years with an exemption for seniors, mandatory annual audits, independent citizen oversight, no money for administrator salaries and all funds staying in Portola Valley for local schools?"

6. The Board shall cause the tax to be levied in this 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.

7. This qualified special parcel tax shall continue from year to year. The District must comply with the provisions of Article XIII B of the State Constitution (the Gann Limit).

8. The Secretary of this Board is ordered to cause certified copies of this resolution and order to be delivered not later than February 5, 2010, to the San Mateo County Superintendent of Schools, the Registrar of Voters, and the Clerk of the Board of Supervisors of the County.

9. 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 B (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 February 3, 2010 or to otherwise cause the notice to be published as permitted by law. The Secretary of this Board, 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.

10. Pursuant to Section 5303 of the Education Code, the Registrar of Voters is requested to take all steps to hold the election in accordance with law and these specifications.

(a) *Voter Pamphlet.* The Registrar of Voters is hereby requested to print the summary of the measure contained in Exhibit A hereof in the voter information pamphlet to be distributed to voters and 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."

(b) *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.

(c) *Canvass of Results.* The Board of Supervisors of the County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

11. 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 a ballot argument in favor of the proposition contained in Section 3 hereof, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of this Board as sponsor of the proposition.

12. Effective Date. This resolution shall take effect from and after its adoption.


PASSED AND ADOPTED this 3rd day of February, 2010, by the following vote:

AYES: Trustees Mendelsohn, Parker, Villareal, and Youstra

NOES: None

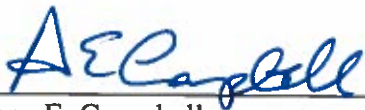
ABSTAIN: None

ABSENT: Trustee Humphreys



Judith Mendelsohn
President of the Governing Board
Portola Valley Elementary School District

ATTEST:



Anne E. Campbell
Secretary of the Governing Board
Portola Valley Elementary School District

EXHIBIT A
FULL TEXT OF MEASURE
PORTOLA VALLEY ELEMENTARY SCHOOL DISTRICT
QUALIFIED SPECIAL TAX

Terms. Upon approval of two-thirds of those voting on this measure, shall the Portola Valley Elementary School District levy a qualified special tax of \$168 per year on each parcel of taxable real property in the District, commencing July 1, 2010 and extending for a period of four years. The Governing 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.

Purposes. The purposes of the qualified special tax shall be to maintain academic excellence in Portola Valley schools and limit the impact of substantial state funding reductions by undertaking actions as funding allows to:

- Maintain PVSD's emphasis on science, math, reading and writing instruction;
- Attract and retain qualified and experienced teachers;
- Minimize class size increases;
- Support arts and music programs; and
- Support programs that enhance student achievement.

Senior Citizen Exemption. In order to provide tax relief to senior citizens in the community, an exemption shall be granted for any parcel owned by one or more persons 65 years of age or over who occupies said parcel as a principal residence and who submits an application for exemption.

Other Exemptions. All property that is otherwise exempt from ad valorem property taxes shall also be exempt from this special tax.

ACCOUNTABILITY PROVISIONS

Annual Audit. Upon the levy and collection of this special tax, the Governing Board shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the special account remain unexpended, the Superintendent or chief financial officer of the District shall cause a report to be filed annually with the Governing Board, stating (1) the amount of funds collected and expended in such year, and (2) the status of any projects or description of any programs funded from the proceeds of the tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Governing Board.

Independent Citizens' Oversight Committee. In addition to the accountability measures required by State law, an independent Citizens' Oversight Committee shall be appointed by the Board of Education to review the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Citizens' Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

No Funds for Administrator Salaries. Use of funds from this measure to fund administrator salaries shall be specifically prohibited in order to maximize the funds from this measure spent directly on classroom instruction.

Protection of Funding. Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special parcel taxes will be reduced annually as necessary in order to restore such State or Federal funding.

Specific Purposes. Proceeds of the special tax shall be applied only for the purposes listed above.

Appropriations Limit. The Board of Education shall provide in each year (pursuant to Section 7902.1 of the Government Code or any successor provision of law) for any increase in the District's appropriations limit as shall be necessary to ensure that proceeds of the special tax may be spent for the authorized purposes, and an election shall be conducted by the District for such purpose only if required by the general laws of the State applicable to school district qualified special taxes. This provision shall be deemed to be declaratory of existing procedures governing District expenditures.

LEVY AND COLLECTION

The special 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. The collection of the tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

"Parcel of taxable real property" shall be defined as any unit of real property in the District which now receives a separate tax bill for *ad valorem* property taxes from the San Mateo County Treasurer-Tax Collector's Office except that only one tax will be assessed to owners whose property includes one or more contiguous parcels.

The District shall annually provide a list of parcels which the District has approved for a Senior Citizen Exemption from the special tax as described above to the San Mateo County tax collection officials. 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 special tax. Taxpayers wishing to challenge the County Assessor's determination must do

so under the procedures provided by law. Taxpayers seeking a refund of the special tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

SEVERABILITY

The Governing 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 Governing 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 B

FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Portola Valley 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 May 4, 2010 for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

“To maintain academic excellence and limit the impact of substantial state budget cuts, shall the Portola Valley Elementary School District continue its emphasis on science, math, reading and writing instruction; retain qualified and experienced teachers; minimize class size increases; and support arts and music programs, by levying \$168 per parcel for four years with an exemption for seniors, mandatory annual audits, independent citizen oversight, no money for administrator salaries and all funds staying in Portola Valley for local 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 Portola Valley Elementary School District adopted, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, February 3, 2010.



Jean Holbrook, Ed.D.
County Superintendent of Schools
San Mateo County, California

SECRETARY'S CERTIFICATE

I, Anne E. Campbell, Secretary of the Governing Board of the Portola Valley Elementary School District, County of San Mateo, California, do hereby certify as follows:

The attached is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Governing Board of the District duly noticed and held at the regular meeting place thereof on, and entered in the minutes thereof, of which meeting all of the members of said Governing Board had due notice and at which a quorum thereof was present, and said resolution was adopted by the following vote:

AYES: Trustees Mendelsohn, Parker, Villareal, and Youstra

NOES: None

ABSTAIN: None

ABSENT: Trustee Humphreys

I have carefully compared the same with the original minutes of said meeting on file and of record in my office. Said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this 3rd day of February, 2010.



Anne E. Campbell
Secretary of the Governing Board
Portola Valley Elementary School District