1.0 Preamble

In accordance with the ballot language of the Saratoga Union School District (“District”) Measure B Parcel Tax passed by the voters on May 8, 2012, a copy of which is reproduced below, the Board of Trustees (“Board”) will establish a process for independent citizen oversight. This process shall be the purview of the Parcel Tax Oversight Committee (“Committee”), which shall have the duties and rights set forth in these Bylaws.

In accordance with the ballot language of the Saratoga Union School District (“District”) Measure A Parcel Tax renewal passed by the voters on May 7, 2019, a copy of which is reproduced below, the Board of Trustees (“Board”) will continue the process for independent citizen oversight. This process shall be the purview of the Parcel Tax Oversight Committee (“Committee”), which shall have the duties and rights set forth in these Bylaws.
COMPLETE TEXT OF MEASURE B
SARATOGA UNION SCHOOL DISTRICT Core Academic Programs Parcel Tax Measure B

INTRODUCTION AND PURPOSE

To ensure reliable funding for Saratoga schools that cannot be taken by the State, protect outstanding academic programs in reading, writing, math and science and retain highly qualified teachers, provide classroom books and instructional materials, and protect the full number of instructional days in the school year, with no proceeds used for administrative salaries and benefits, the Saratoga Union School District ("District") proposes to establish a core academic programs parcel tax for a period of eight years, beginning July 1, 2012, at the rate of $68 per year, on each assessor’s parcel located within the Saratoga Union School District, with an exemption available for senior citizens and recipients of SSI for a disability, and to implement strict accountability measures, including independent citizen oversight, to ensure the funds are used to:

- Protect outstanding core academic programs in reading, writing, math and science;
- Retain highly qualified teachers;
- Support hands-on science classes for all grades;
- Help protect the number of instructional days in the school year; and
- Provide books and instructional materials, including classroom technology.
SARATOGA UNION SCHOOL DISTRICT
Quality Education Measure A

INTRODUCTION AND PURPOSE
To continue funding to protect the academic excellence of neighborhood schools, provide up-to-date instructional materials, and attract and retain qualified 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 Saratoga Union School District ("District") proposes to renew its existing quality education parcel tax for a period of eight years from its current expiration date (June 30, 2020), starting on July 1, 2020 at the current rate of $68 per parcel 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:

- Protect neighborhood schools’ academic excellence;
- Enhance student success;
- Attract and retain highly qualified teachers;
- Maintain and protect strong core academic programs, including math and science; • Provide up-to-date instructional materials for students;
- Protect art and music programs;
- Keep school libraries open and up-to-date;
- Provide hands-on science labs;
- Protect and maintain class sizes; and
- Provide classroom technology and updated infrastructure.

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 Saratoga Union School District, that receives a separate tax bill for ad valorem property taxes from the Santa Clara 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 California 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 B 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 Santa Clara 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 California 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.
2.0 Name

The name of this organization shall be the "Parcel Tax Oversight Committee" hereinafter referred to as the "Committee."

2.1 Purpose

The Board establishes the Committee to inform the public concerning the expenditure and uses of the parcel tax proceeds. The Committee’s charge is to review and report on the expenditure of Measure A Parcel Tax revenue and to ensure said revenue is expended in accordance with the stated purposes of the Measure A Parcel Tax:

- Protect neighborhood schools’ academic excellence
- Enhance student success
- Attract and retain highly qualified teachers
- Maintain and protect strong core academic programs, including math and science
- Provide up-to-date instructional materials for students
- Protect art and music programs
- Keep school libraries open and up-to-date
- Provide hands-on science labs
- Protect and maintain class sizes
- Provide classroom technology and updated infrastructure

2.2 Duties

Committee members shall be expected to attend its regularly scheduled meetings, review all pertinent information provided to the Committee, and abide by the provisions of the Ralph M. Brown Public Meetings Act and all rules of conduct established in these Bylaws. In furtherance of its purpose the Committee will engage in the following activities:

A. Receive and review expenditure reports produced by the District to ensure that parcel tax revenue was expended in accordance with the purposes set forth in Measure A;

B. Prepare and present to the Board, in open session, an annual written report which will include:
   i. A statement indicating whether the District’s Measure A expenditures were in accordance with the its stated purposes;
   ii. A summary of the Committee’s proceedings for the preceding year.

3.0 Committee Composition

A. The Board shall have sole discretion to select and appoint Committee members and to determine its final size. The Committee shall consist of a minimum of three and a maximum of seven members, including the following community representation:
   i. One member shall, at the time of appointment, be a member of a business or community service organization active in the District;
ii. One member shall, at the time of the appointment, be drawn from the community at large;

iii. One member shall, at the time of appointment, be a parent or guardian of a child enrolled in the District;

iv. A single individual may be appointed as a representative of more than one of the above categories, if applicable.

v. A maximum of two members of the Board of Trustees, the district Superintendent, and the Chief Business Officer may attend regular meetings but shall not be considered a voting member of the “committee.”

3.1 Eligibility

A. The Committee shall be comprised of individuals who reside within the boundaries of the District.

B. No employee, official, vendor, contractor, or consultant of the District shall be appointed to the Committee.

C. Committee members shall be subject to prohibitions regarding incompatibility of office pursuant to Government Code sections 1125-1129 and financial interest in contracts pursuant to Government Code sections 1090-1099.

3.2 Term of Service

A. Committee members serve without compensation for a term of two year. The terms of two members of the Committee shall end in even numbered years, and the terms of the other members shall end in odd numbered years.

B. Appointed Committee members shall be seated in July of each year, except those appointed to replace vacancies.

C. After appointment to a term, Committee members who wish to be appointed for an additional term shall reapply to the Board for consideration.

3.3 Replacing a Committee Member

A. If a Committee position becomes vacant, the Committee Chair shall request that the Board appoint a replacement. Unless failure to act results in the inability to meet a Committee quorum, if six months or less remain of the unexpired two-year term, the Board may choose to leave that position vacant for the remainder of the term.

B. A replacement Committee member may be appointed by the Board if one or more of the following events occur:
   i. The Committee member submits a written resignation to the Board, with a copy to the Committee Chair;
   ii. The Committee approves a motion to remove a member for cause, including non-attendance at meetings (ref: Section 5.9 below), violating these Policies,
and/or violating the Committee’s adopted Code of Conduct. A motion to remove a member shall be approved by an affirmative vote of not less than two-thirds of the members present at a Committee meeting, a quorum being present. The motion and its result shall be communicated in writing to the member under consideration and to the Board President within one week after the meeting that the motion was approved. Removal shall be effective immediately upon passing the motion. If the motion fails, the member under consideration shall not be subject to double jeopardy.

C. Committee members appointed to fill vacant, unexpired terms may apply and shall be eligible for reappointment to a succeeding full two-year term.

D. A Committee member who no longer serves the group s/he was appointed to represent (e.g., ceases to be active within a taxpayers organization) shall be allowed to complete his/her current term. However, that Committee member shall not be entitled to serve a subsequent term as a representative of that group.

4.0 Committee Officers

Officers of the Committee shall be a Chair, a Vice-Chair, and a Secretary. The Committee may choose to establish other elected positions by amending these Bylaws.

4.1 Elections

At the first meeting after July 1 each year, the Committee shall place into nomination and elect a Chair, a Vice-Chair, and a Secretary. If the Committee establishes other elected positions, their election shall take place at the same meeting as the elections of the Chair, Vice-Chair, and Secretary.

4.2 Term of Office

Officers shall be elected for a one-year term and shall not be term-limited.

4.3 Duties of the Chair

A. The Chair shall call Committee meetings (ref: Sections 5.0 and 5.1 below).
B. The Chair shall, in consultation with District staff, establish the agenda for each Committee meeting.
C. The Chair shall preside over each Committee meeting, following the adopted Rules of Procedure (ref: Section 5.5 below).
D. The Chair shall, upon willing concurrence of candidates, appoint the members of each Subcommittee that the Committee chooses to form (ref: Section 7.0, 7.1, and 7.2 below).
E. The Chair shall attend, or appoint another Committee member to attend, meetings of the Board at which parcel tax planning, revenue, expenditure, reporting, and related budgetary issues are agendized.
F. The Chair or his/her Committee-approved designee shall serve as spokesperson for the Committee in all representations of the Committee to the public, the Board, and the media (ref: Section 6.0.A and 6.0.B below).

G. The Chair is an ex-officio member of all subcommittees.

H. The Chair may appoint a Parliamentarian to assist in complying with Robert’s Rules of Order during Committee meetings (ref: Section 5.5 below).

4.4 Duties of the Vice-Chair

The Vice-Chair shall perform each of the duties of the Chair as necessary in the absence of the Chair.

4.5 Duties of the Secretary

A. Subject to review by the Chair before publishing, the Secretary shall provide oversight in the preparation, recording, and distribution by District-provided support of the following documents in accordance with the Brown Act:
   i. Committee meeting agendas;
   ii. All reports, materials, and meeting packets as required by or addressed to the Committee;
   iii. The minutes of Committee meetings (ref: Section 5.8 below);
   iv. All written material submitted by the public during Committee meetings;
   v. All official correspondence addressed to the Committee;
   vi. Reports adopted by the Committee;
   vii. Committee attendance records (ref: Section 5.9.B, below).

B. The Secretary shall take and record roll at the beginning of each Committee meeting to determine the existence of a quorum. If a quorum ceases to exist during a meeting, the Secretary shall immediately inform the Chair.

4.6 Succession

The Vice-Chair will accede to Chair when a vacancy occurs in that office. In the event of a vacancy in the office of Vice-Chair or Secretary, the position will be filled by election, agendized at its next regular Committee meeting.

5.0 Meetings

A. All Committee meetings subject to the Brown Act will be held in a fully accessible District facility.

B. The Committee shall meet at least two times per year.

C. Committee members shall be available to attend Board of Trustees meetings when reports relating to the parcel tax measure are presented.

5.1 Calling Meetings
Committee meetings may be scheduled on a regular basis by majority vote of the Committee. In addition, special meetings may be called by the Chair or Vice Chair, or by any group of Committee members whose number represents a quorum. All Committee meetings shall be arranged through the District-appointed Secretary and be noticed in accordance with the Brown Act.

5.2 Agendas

A. Agendas for regular Committee meetings will be prepared by its Chair, in consultation with District staff (ref: Section 4.3.B above). All documents applicable to agenda items shall be distributed in advance of meetings.

B. Any member of the Committee may submit a request for placing an item on a future agenda.

C. Agendas may include a consent calendar for routine, non-controversial items. These items must be clearly identified on published agendas. Any member of the Committee or public may request at the meeting that an item be added to the consent calendar or be pulled for discussion.

D. After roll-call and the establishment of a quorum, meetings will begin with a consent calendar if appropriate.

5.3 Quorum

Actions may be undertaken at a meeting only if half-plus-one of Committee members in office are present, or two members if the committee is composed of exactly three members.

5.4 Committee Voting

Unless otherwise specified in these Policies (ref: 3.3.C.2 and 6.0.B), an agendized action item may be approved by a simple majority of Committee members in attendance, a quorum being present (ref: 5.3). Members must be present to vote.

5.5 Rules of Procedure

Meetings shall be conducted with courtesy and decorum and in accordance with Robert's Rules of Order.

5.6 California's Open Meeting Law

All meetings of the Committee shall be open to the public and shall be noticed and conducted in strict compliance with the Ralph M. Brown Act.

5.7 Public Participation

Any member of the public present at a meeting may address the Committee during the period designated for public comment. The Chair may, at his/her discretion, choose in advance to place an equal time limit on all speakers.
5.8 Minutes

Minutes of Committee proceedings and all documents received and reports issued shall be a matter of public record, and to the extent practicable, the District shall make them available on the District’s Internet website. The District shall provide secretarial/clerical services to assist the Committee Secretary in preparation, distribution, and posting of minutes for all Committee meetings (ref: Section 4.5 above). Minutes published before adoption by the Committee shall always be labeled "Draft Minutes."

5.9 Attendance

A. Regular attendance at Committee and applicable Subcommittee meetings is a fundamental obligation of every member of the Committee. Absences are disruptive to Committee activity and representation. Failure to attend two consecutive meetings without acceptable reason announced in advance shall constitute due cause for member removal (ref: Section 3.3.B and C).

B. Members anticipating an absence must call or email the Committee Chair or Secretary no later than 24 hours before the scheduled meeting.

C. Committee attendance reports will be distributed annually and upon request by the Chair.

6.0 Committee Reports

A. The Committee shall prepare regular reports on its activities. A report shall be issued at least once each year.

B. Any such reports, written and/or oral, that represent the Committee’s position must proceed from Committee review, be duly approved as to substance by an affirmative vote of a majority of the members present at a Committee meeting, a quorum being present, and be faithfully articulated to the public only by the Committee Chair or an approved designee (ref: Section 4.3.F, above).

C. Reports of minority viewpoints will be allowed. All such reports, written and/or oral, that represent the minority’s position must be reviewed, be duly approved as to substance without prejudice by a vote of the Committee, and be faithfully articulated to the public only by a designated minority spokesperson. To avoid the need for minority reports, and to maximize the working relationships on and public confidence in the Committee, all due diligence should be pursued to resolve divisive issues during the review process, thereby attaining fullest possible Committee support for the content of public reports.

D. Any member of the Committee may speak as an individual on parcel tax issues but must clearly state for the record that such statements are their own personal views which do not necessarily represent those of the Committee or the District.

7.0 Subcommittees
The Committee may, on majority vote, form or disband subcommittees (standing or ad hoc) to perform specific parts of its purpose and duties, such as reviewing and issuing reports. The Chair shall appoint all subcommittee members. Subcommittees shall elect their own chairs and vice-chairs. Subcommittee meetings may proceed only when a quorum is present, a quorum being defined as half-plus-one of the full number of subcommittee members. Subcommittee chairs shall be responsible for calling its meetings, preparing its agendas, noticing its members, and delivering timely reports of subcommittee actions to the Committee. Subcommittee meetings shall be conducted in accordance with the adopted Rules of Procedure (ref: Section 5.5 above).

7.1 Standing Subcommittees

A standing subcommittee undertakes ongoing duties in preparation for deliberation by the Committee. All standing subcommittees must fully comply with the Brown Act, irrespective of their number of members. Membership can include any number up to the full membership of the Committee.

7.2 Ad Hoc Subcommittees

An ad hoc subcommittee is temporary in nature. They may be formed to undertake specific, one-time duties in preparation for deliberation by the Committee. An ad hoc subcommittee shall be automatically disbanded upon acceptance of its final report to the Committee. Membership on ad hoc subcommittees will normally be limited to less than a quorum of the Committee. If thus limited, ad hoc subcommittee meetings need not comply with Brown Act noticing.

8.0 Amendment

These Policies may be amended by majority vote of the Saratoga Union School District Board of Trustees at any regular meeting at which said amendment is agendized and a quorum is present.