

San Bruno Park School District

Measure G

“To reduce the impact of State funding cuts to our public schools; provide local funding the State cannot take away; sustain our high quality neighborhood schools; reduce combination classes; attract and retain highly qualified teachers; reduce cost of special education; and fund curriculum modernization; shall the San Bruno Park School District levy an educational parcel tax of \$199 per parcel annually for five years, with citizens’ oversight, annual audits, no money for administrator salaries, and an exemption for seniors?”

Full Text

SAN BRUNO PARK ALTERNATIVE REVENUE AUGMENTATION ACT

This Measure may be known and referred to as the “San Bruno Park Alternative Revenue Augmentation Act” or as “Measure G”.

FINDINGS

The most important job of San Bruno Park schools is to give the children of San Bruno Park the quality education they deserve in order to improve student achievement, help every child read at or above grade level, and prepare students for college and careers.

The San Bruno Park School District (the “District”) is committed to improving teacher performance and retaining the very best teachers.

The State of California’s budget deficits have and will continue to cut funding for San Bruno Park schools.

Without additional funding sources, the District cannot continue to provide the level of services and school salaries that residents currently enjoy.

Support for special education is needed to meet children’s essential academic and social needs, and to offset the cost to the general fund.

A parcel tax will help modernize the District’s curricula to ensure 21st century learning.

A parcel tax will generate local dollars for local San Bruno Park schools for priorities decided by the Governing Board and not politicians in Sacramento.

TERMS AND SUNSET

Upon approval of two thirds of those voting on this San Bruno Park Alternative Revenue Augmentation Act, the District shall be authorized to levy a qualified special tax (educational parcel tax) at the annual rate of \$199 per parcel of taxable real property for five years commencing January 1, 2013.

PURPOSES

Moneys raised under this San Bruno Park Alternative Revenue Augmentation Act shall be authorized to be used only in accordance with priorities established by the Governing Board to fund compensation:

- For attracting and retaining highly qualified teachers;
- For improving student achievement;
- For special education;
- For offsetting reductions in State funding;
- For reducing combination classes; and
- For curriculum modernization.

LOW-INCOME AND SENIOR CITIZEN TAXPAYER EXEMPTION

An exemption from the educational parcel tax shall be made for senior citizens over the age of 65, and for owners of single-family residential units in which the taxpayer resides and whose combined family income from all sources for the previous calendar year is at or below the income level qualifying as “very low income” for a family of such size under Section 8 of the United States Housing Act of 1937, 42 U.S.C.A. Sections 1437 and following for each year. Owners must apply for this exemption annually by petition to the Office of the Chief Financial Officer of the District in the manner and at the time set forth in procedures established by the District. Such petitions shall be on forms available from the Chief Financial Officer’s office and must provide information sufficient to verify income including, but not limited to, federal income tax returns and W-2 forms of owner-occupants.

ACCOUNTABILITY PROVISIONS

Independent Citizens’ Oversight Committee. The Governing Board shall establish an independent Citizens’ Oversight Committee to review the Independent Annual Audit and other records of how moneys raised under this Measure have been spent in order to ensure that such moneys have been spent wisely and only for the purposes named in this Measure. The Governing Board shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee’s formation and operation.

Independent Annual Audit. Upon the levy and collection of the educational parcel tax, the Governing 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 an independent financial auditor to prepare a report to be filed with the Governing Board no later than December 31 of each year, commencing December 31, 2013, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. Said Independent Audit may be paid from the proceeds of the educational 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 Governing Board.

Specific Purposes. All of the purposes named in this San Bruno Park Alternative Revenue Augmentation Act shall constitute the specific purposes of the educational parcel tax, and proceeds thereof shall be applied only for such purposes.

SECURITY FROM STATE SEIZURE OR USE

If, in any fiscal year during the term of the educational parcel tax, the State Legislature or Governor shall approve any law or take any action the effect of which shall be to deprive the District of the benefit of any proceeds of the educational parcel tax, whether by directly taking such proceeds for any State purpose or by taking such proceeds into account for purposes of calculating State support of the District under Section 8 of Article XVI or under any program of categorical aid, special aid or other special programs, then the

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Governing Board may reduce the rate of the educational parcel tax commensurately.

LEVY AND COLLECTION

The educational parcel 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.

“Parcel of taxable real property” shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the San Mateo County Treasurer-Tax Collector. “Parcel of taxable real property” shall exclude all parcels which are otherwise exempt from or on which are levied no *ad valorem* property taxes in any year, and all parcels which qualify for the low-income taxpayer exemption provided by this San Bruno Park Alternative Revenue Augmentation Act in any year.

The District shall annually provide a list of parcels to the San Mateo County Treasurer-Tax Collector which the District has approved for exemption in accordance with this Measure. Eligibility for the low-income taxpayer exemption shall be determined solely by the District, and any taxpayer wishing to challenge the District’s determination, or claim a refund or reimbursement of taxes paid while eligible for the exemption, shall apply directly to the District.

The San Mateo County Assessor’s determination of exemption or relief for any reason of any parcel of real property from taxation, other than through the low-income taxpayer exemption provided for herein, shall be final and binding for the purposes of the educational parcel tax. Taxpayers wishing to challenge the County Assessor’s determination must do so under the procedures for correcting a misclassification of property pursuant to Part 9 of Division 1 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any 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 San Bruno Park Alternative Revenue Augmentation Act 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.

Impartial Analysis of Measure G

The California Constitution and state law authorize school districts to levy qualified special taxes for specified purposes. Government Code Section 50077 provides that such tax measures pass if two-thirds of those voting on them vote for them.

By this measure, the Governing Board of the San Bruno Park School District proposes to levy a parcel tax, which is a special tax under state law, for a period of five years, beginning January 1, 2013. This tax shall be at a rate of \$199 per year per parcel on all taxable parcels in the San Bruno Park School District.

A parcel is defined as any unit of real property in the San Bruno Park School District which receives a separate tax bill for *ad valorem* property taxes from San Mateo County tax collection officials. Any property owner who is either (1) aged 65 years or older or (2) who resides in a single family residence and whose combined family income from all sources for the previous calendar year is at or below the income level qualifying as “very low income” under Section 8 of the United States Housing Act of 1937, may apply annually for an exemption from the tax. All property which is otherwise exempt from or on which is levied no *ad valorem* property taxes will also be exempt from the proposed tax.

The stated purposes of the parcel tax are to fund compensation to: attract and retain highly qualified teachers; improve student achievement; support special education; offset reductions in State funding; reduce combination classes; and modernize the curriculum. The proceeds from the tax may be used only for these purposes.

The proceeds of the parcel tax will be placed into a special account. An independent citizens’ oversight committee will be established to ensure that revenues from this tax are spent only on the listed purposes. An annual report will be filed with the Governing Board that accounts for the parcel tax revenues collected and expended and the status of projects funded by the tax.

A “yes” vote on this measure would allow a parcel tax to be levied on property within the boundaries of the San Bruno Park School District for a period of five years beginning January 1, 2013, in an amount of \$199 per year per taxable parcel for the purposes listed above.

A “no” vote on this measure would not allow the parcel tax to be levied.

This measure passes if two-thirds of those voting on the measure vote “yes.”

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Arguments in support of or in opposition to the proposed laws are the opinions of the authors.

Argument Against Measure G

This latest special parcel tax (\$199) from the San Bruno School District tries to use the state budget crisis to grab unearned money. The district wants additional funds beyond the bond measures passed in 2011, 1998, and 1996.

Homeowners already feel the pinch of difficult financial times. With the California unemployment rate “officially” at 10.7% (the national average = 8.3%) and the real rate that includes people who have stopped looking for work much higher, Measure G will hurt all but those who are exempt from the tax.

The district is asking for more money, while student enrollment is declining.

The number of teachers (full time equivalents) has declined from 123.7 in the 2008-9 school year to 101.8 in the 2010-11 school year.

They want more money while both the number of students and teachers are declining.

If the district has fewer student and fewer teachers, shouldn't expenses be down?

Families' budgets are being slashed throughout the district's homes—why not for School District?

This parcel tax will also inhibit the recovery of home prices on the Peninsula.

The measure says that none of the funds will be used for administration. But, funds generated outside of this parcel tax can be used for administration expenses without limits. So, that is really an empty promise. Do not be fooled.

Here are the student enrollment figures and average teacher salaries:

2010-11 enrollment: 2,599 – teacher average salary = \$64,402 | statewide average = \$64,388

2009-10 enrollment: 2,620 – teacher average salary = \$62,092 | statewide average = \$67,531

2008-9 enrollment: 2,619 – teacher average salary = \$59,731 | statewide average = \$66,351

Tell the San Bruno Park School Board to be fiscally responsible by voting NO on G.

For more information: www.SVTaxpayers.org/measure-g

/s/ **John Roeder** August 17, 2012
President, Silicon Valley Taxpayers Association

/s/ **Harland Harrison** August 17, 2012
Chair, Libertarian Party of San Mateo County CA

Rebuttal to Argument Against Measure G

The opposition to Measure G comes from outsiders (not from the San Bruno community) who have made misleading and false statements, for example, 2011 Bond Measure O PASSED (it did NOT!). San Bruno Park School District (established 1907) has never before asked the San Bruno community for an educational parcel tax.

The SBPSD has lost \$4-5 million annually from State cuts and the district has accomplished fiscal solvency by:

- Elimination of Class Size Reduction program from 20 to 31 students in each class
- Joint site sharing of principals
- No salary increases for teachers, staff and administration since 2007
- Loss of teacher and staff professional development days
- Elimination of two assistant superintendents
- No new instructional materials adoption since 2007
- Reduction in the number of purchased books for school libraries
- Elimination of elementary school music and GATE programs

On the revenue side, the SBPSD has installed solar panels on all school sites to offset increasing electrical costs, generated rent income from Engvall site, and set aside funds for medical benefits in retirement to offset mandatory annual payments. Therefore, SBPSD has been fiscally responsible.

If Measure G doesn't pass, painful budget cuts to the SBPSD could occur. The options are grim: cut up to 20 school days from the 2012-13 school year, and/or closure of one or more neighborhood elementary schools in 2013-14.

The time to act is now on Election Day to vote **YES** on **Measure G**: maintain Great neighborhood schools and preserve an excellent public education for the children of San Bruno.

/s/ **Teri Vo** August 26, 2012
President of Parkside School Site Council

/s/ **Julia Maynard** August 27, 2012
San Bruno Education Association President

/s/ **Marcella Gigena** August 27, 2012
Parent, Parkside