February 7, 2013

Mark Church
Chief Elections Officer & Assessor
County Clerk-Recorder
San Mateo County
40 Tower Road
San Mateo, CA 94402

John L. Maltbie
County Manager/Clerk of the Board
San Mateo County Board of Supervisors
400 County Center, 1st Floor
Redwood City, CA 94063

Re: Portola Valley School District May 7, 2013 Parcel Tax Measure Election

Enclosed please find the Portola Valley School District Board of Trustees RESOLUTION NO.5-2013 "RESOLUTION OF THE BOARD OF TRUSTEES OF THE PORTOLA VALLEY SCHOOL DISTRICT CALLING FOR A MAY 7, 2013 ALL-MAIL ELECTION FOR VOTER APPROVAL TO RENEW EXISTING EDUCATIONAL PARCEL TAX MEASURES" adopted on February 6, 2013 calling for a May 7, 2013 local parcel tax election.

Please also note that Section 7 of the Resolution includes the full ballot text, which shall be supplied to each voter in the voter pamphlet, along with the abbreviated 75 word ballot question, which appears at the end of section 7.

The District would like to review proofs of all materials that will be included in the mail ballot sent to voters.

We would be more than happy to provide you with the resolution electronically in order to facilitate your work, or to assist with this process in any other manner.

This letter also authorizes you to contact David Casnocha of Stradling Yocca Carlson & Rauth, our bond counsel, at (415) 283-2241 if you have any questions.

Sincerely,

Carol Piraino

Carol Piraino
Superintendent

Enclosure
cc: David G. Casnocha

Resolution # 5-2013

RESOLUTION OF THE BOARD OF TRUSTEES OF THE PORTOLA VALLEY SCHOOL DISTRICT CALLING FOR A MAY 7, 2013 ALL-MAIL ELECTION FOR VOTER APPROVAL TO RENEW EXISTING EDUCATIONAL PARCEL TAX MEASURES

WHEREAS, the Portola Valley School District (the "District") is devoted to providing high quality (K-8) education; and,

WHEREAS, the District has implemented a number of changes to generate sufficient funds for its education programs, including initiation of local fund-raising efforts and the previous passage of two education parcel tax measures; and,

WHEREAS, property values within the District are directly affected by changes in the quality of education available in the public schools; and,

WHEREAS, future funding for the District from the State of California and other sources is projected to be inadequate to provide the level of support to the District's educational programs which the citizens of the District expect; and,

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

WHEREAS, the District's current education parcel tax measures have been in place since 2004 and 2010, respectively, are currently assessed against each parcel (except for exemptions as noted under Sections 3 and 5), and are due to expire on June 30, 2014; and,

WHEREAS, the Board of Trustees of the District proposes to renew and consolidate the levy of both of the existing education parcel taxes upon parcels of land within the District for the purposes set forth in this Resolution;

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

Section 1. This Board of Trustees (the "Board") finds and determines that the foregoing recitals are true and correct.

Section 2. This Board hereby proposes to renew the levy education parcel tax measures to be used to:

- Maintain quality math, science, reading and writing instruction;
- Develop advanced programs in engineering and technology;

- Keep class sizes small; and
- Support art and music programs.

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

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

Section 3. The two existing education parcel taxes which expire on June 30, 2014 shall be consolidated and renewed for eight years commencing on July 1, 2013 in an amount equal to $581 per parcel per year, assessed against each Parcel.

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 Assessor/Tax Collector of San Mateo County issues a separate tax bill for *ad valorem* property taxes; provided, however, that any such parcels which are (i) contiguous, (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership, may, by annually submitting an application of the owners thereof by May 1 of any each year, to the District to be treated as the single parcel for purposes of the levy of this special tax.

Section 4. Subject to voter approval as set forth below, the education parcel tax shall be levied commencing with the 2013-2014 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 Tax Collector. In accordance with the requirements of Government Code Section 50075.3, 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 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 education parcel tax may be levied. In the event that the levy and collection does have such an effect, the District shall reduce the education parcel tax levy to the extent of any such decrease or offset. In addition, any owners who are 65 years of age or older on or before May 1 of the fiscal year immediately preceding the fiscal year in which the tax would apply, of a Parcel used solely for owner-occupied, single-family residential purposes or persons receiving Supplemental Security Income for a disability, regardless of age, may obtain an exemption from the levy of the education parcel tax, by annually submitting an application of such owners or persons, prior to May 1 of each year, to the District.

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 educational parcel tax may be spent for the authorized purposes.

Section 7. The Board hereby requests that the San Mateo County Registrar of Voters submit the following measure to the voters of the District and to print this entire Full Ballot Text in the ballot pamphlet to be published and mailed for the all-mailed ballot election scheduled for Tuesday, May 7, 2013:

MEASURE "__"
Portola Valley School District

INTRODUCTION AND PURPOSE

To continue to provide local reliable funding that cannot be taken by the State and continue its emphasis on maintaining quality math, science, reading and writing instruction, supporting music and art programs, keeping class sizes small, and developing advanced programs in engineering and technology, the Portola Valley School District (K-8) proposes to renew and extend its expiring education parcel tax measures for a period of eight years from their current expiration date (June 30, 2014) at a new rate equal to $581 per year per Parcel, beginning July 1, 2013, with an exemption available for senior citizens and recipients of Supplemental Security Income for a disability, and to implement accountability measures to ensure the funds are used to:

- Maintain quality math, science, reading and writing instruction;
- Develop advanced programs in engineering and technology;
- Keep class sizes small; and
- Support art and music programs.

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

DEFINITION OF "PARCEL"

For purposes of the special tax, the term "Parcel" means any parcel of land or interest in real property 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'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 education parcel tax in such year.

For purposes of this special tax, any such "Parcels" which are (i) contiguous, (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by annually submitting an application of the owners thereof by May 1 of each year to the District, be treated as a single "parcel" for purposes of the levy of this education parcel tax.

EXEMPTION OF SENIORS AND SSI RECIPIENTS

Pursuant to the California Government Code Section 50079 (b), any owners who are either receiving Supplemental Security Income for a disability, regardless of age, or who are 65 years of age or older on or before May 1 of the fiscal year immediately preceding the year in which the tax would apply, of a Parcel used solely for owner-occupied, single-family residential purposes may obtain an exemption from the education parcel tax by annually submitting an application by May 1 of each year to the District.

With respect to all general property tax matters within its jurisdiction, the San Mateo County Assessor 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 education parcel tax, including the Senior Citizen and SSI 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 education parcel tax is not intended to decrease or offset any increase in local, state or federal government sources that would otherwise be available to the District during the period of the education parcel tax. In the event that the levy and collection does have such an effect, the District shall cease the levy or shall reduce the education parcel tax to the extent that such action would restore the amount of the decrease or offset.

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 education parcel tax levied in accordance with this Measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education 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 education 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 education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above.

End of Full Ballot Text of Measure

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as follows:

"To protect quality education in local elementary/middle schools, with funds that cannot be taken by the State and

- maintain quality science, math, reading/writing instruction,
- retain qualified/experienced teachers,
- minimize class size increases,
- support music/art programs,
- develop advanced programs in engineering/technology,

shall Portola Valley Elementary School District extend expiring school parcel taxes for eight years, increase rates by $123 annually, with senior exemptions, independent citizen oversight, no money for administrator salaries, all funds staying local?"

Yes _____ No _____

74 words.

FILED IN THE OFFICE OF THE CHIEF ELECTIONS OFFICER OF SAN MATEO COUNTY, CALIF.

FEB 0 7 2013

MARK CHURCH, Chief Elections Officer

By: _____
DEPUTY CLERK

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 Section 7 shall be submitted of the voters of the District at an election to be held on May 7, 2013. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2013.

Section 9. This Resolution shall stand as the order to the San Mateo County Registrar of Voters to call a mail ballot election within the boundaries of the District on May 7, 2013. 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 7, 2013 and be conducted as a mail ballot permitted by Education Code Sections 4000(c)(2) and 1500.

Section 10. The Board hereby requests that the San Mateo County Registrar of Voters, or other appropriate election official of the 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. The Board hereby agrees to reimburse the San Mateo County in full for any services performed by it 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 and the Registrar of Voters/Elections Department of each of San Mateo County not later than February 8, 2013, and to cause to give notice of the election by causing the Registrar of Voters/Elections Department to publish the text of the measure and other items, in a local newspaper of general circulation within the District once, 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's 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 from, 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/Elections Department 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 voters, the core academic programs 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 collectors. The tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 15. Subject to two-thirds voter approval and prior to adoption of a resolution levying the qualified special tax in any given year, this Board shall conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be published pursuant to California Government Code Section 54954.6. Following said hearing this Board may adopt a resolution fixing the amount of tax to be raised and the rates for each type of property. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible.

Section 16. The Superintendent shall, pursuant to Government Code Section 50075.3, file an annual report as provided herein accounting for the core academic programs tax revenues collected and the manner in which they have been spent.

Section 17. 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 18. 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 on February 6, 2013 by the following vote:

AYES: Trustee Parker, Trustee Swisher, Trustee Wong, Trustee Youstra

NOES: None

ABSTAIN: None

ABSENT: Trustee Villareal participated via teleconference

/s/
President, Board of Trustees
Portola Valley School District

ATTEST:

/s/
Clerk, Board of Trustees
Portola Valley School District

EXHIBIT A
FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Portola Valley School District of San Mateo County, California, that in accordance with the provisions of the Government Code of the State of California, an election will be held on May 7, 2013, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

> "To protect quality education in local elementary/middle schools, with funds that cannot be taken by the State and
>
> - maintain quality science, math, reading/writing instruction,
> - retain qualified/experienced teachers,
> - minimize class size increases,
> - support music/art programs,
> - develop advanced programs in engineering/technology,
>
> shall Portola Valley Elementary School District extend expiring school parcel taxes for eight years, increase rates by $123 annually, with senior exemptions, independent citizen oversight, no money for administrator salaries, all funds staying local?"

The San Mateo Registrar of Voters, 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 February 6, 2013.

IN WITNESS WHEREOF, I have hereunto set my hand this day, February 6, 2013.

Superintendent of Schools,
San Mateo County

2/7, 2013

Acknowledgement:

I, Hillary O'Connor, of the Elections Office of the Santa Clara County Registrar of Voters acknowledge receipt of PORTOLA VALLEY SCHOOL DISTRICT BOARD OF TRUSTEES RESOLUTION NO.5-2013 "RESOLUTION OF THE BOARD OF TRUSTEES OF THE PORTOLA VALLEY SCHOOL DISTRICT CALLING FOR A MAY 7, 2013 ALL-MAIL ELECTION FOR VOTER APPROVAL TO RENEW EXISTING EDUCATIONAL PARCEL TAX MEASURES" adopted on February 6, 2013 calling for a May 7, 2013 election.

	2/7/13	4:25 PM
Signature	*Date*	*Time*