

JUN 21 2024

RESOLUTION NO. 2024-23

RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
WOODSIDE ELEMENTARY SCHOOL DISTRICT, COUNTY OF  
SAN MATEO, STATE OF CALIFORNIA, ORDERING AN  
EDUCATION PARCEL TAX ELECTION

**WHEREAS**, Section 4 of Article XIII A of the California Constitution and Section 50079 of the California Government Code (the "Government Code") authorize a school district, upon approval of two-thirds of the votes cast by the voters voting upon the measure, to levy a qualified special tax for specified purposes; and

**WHEREAS**, the Board of Trustees (the "Board of Trustees") of the Woodside Elementary School District (the "District") is committed to preserving quality in educational programs and providing the best possible education to all of the District's students; and

**WHEREAS**, in 2009, the Board of Trustees determined that, in order to maintain quality education for the students of the District, it was advisable to call an election to authorize an annual qualified special tax for a period of eight years and, on that basis, the Board of Trustees ordered such an election; and

**WHEREAS**, on November 3, 2009, the measure to authorize the annual qualified special tax was approved by more than two-thirds of the votes cast by the voters of the District voting upon the measure; and

**WHEREAS**, when the measure was set to expire on June 30, 2017, the Board of Trustees again determined that, in order to maintain quality education for the students of the District, it was advisable to call an election to extend the qualified special tax, with annual adjustments, for a period of eight years and, on that basis, the Board of Trustees ordered such an election; and

**WHEREAS**, on April 4, 2017, the measure to extend the qualified special tax, with annual adjustments, was approved by more than two-thirds of the votes cast by the voters of the District voting upon the measure; and

**WHEREAS**, the extended qualified special tax approved by the voters on April 4, 2017, is now set to expire on June 30, 2025; and

**WHEREAS**, revenues from the qualified special tax has provided a stable source of funding to support Woodside School since July 1, 2009; and

**WHEREAS**, stable local funding is needed to maintain small class sizes and our core programs in math, science, reading and writing, and to attract and retain highly qualified teachers; and

**WHEREAS**, the Board of Trustees has determined that, in order to continue meeting the educational needs of all of the District's students and to provide stable local funding for Woodside School, it is again necessary to re-authorize the qualified special tax; and

**WHEREAS**, the Board of Trustees has determined to re-authorize the existing annual qualified special tax, currently set at \$366.66 per parcel, for 12 years, without changes to the existing annual adjustment, commencing July 1, 2025; and

**WHEREAS**, the Board of Trustees has held a public hearing after due notice regarding the proposed re-authorization of the qualified special tax; and

**WHEREAS**, the Board of Trustees is authorized to order elections within the District and to designate the specifications thereof, pursuant to Sections 5304 and 5322 of the California Education Code (the "Education Code"); and

**WHEREAS**, the Board of Trustees now desires to order the calling of an election within the boundaries of the District on November 5, 2024, for the approval of the proposed qualified special tax and to authorize the filing of a ballot argument in favor of the measure to be submitted to the voters at the election;

**NOW, THEREFORE**, be it resolved, determined and ordered by the Board of Trustees of the Woodside Elementary School District, as follows:

**Section 1. Recitals.** The Board of Trustees hereby finds and determines that the foregoing recitals are true and correct.

**Section 2. Specifications of Election Order.** This resolution shall stand as the order to the Superintendent of Schools (the "Superintendent of Schools") of the County of San Mateo (the "County") to call an election within the boundaries of the District on November 5, 2024, for approval of the local special tax measure contained in Section 3 hereof. The authority for the specifications of this election order is contained in Sections 5304 and 5322 of the Education Code and Section 50079 of the Government Code.

**Section 3. Specifications of Ballot Measure.** The Board of Trustees hereby requests the Registrar of Voters of the County (the "Registrar of Voters") to submit to the voters of the District on November 5, 2024, the following ballot measure:

## **WOODSIDE ELEMENTARY SCHOOL DISTRICT EDUCATION AND LOCAL FUNDING MEASURE OF 2024**

This Measure may be known and referred to as the "Woodside Elementary School District Education and Local Funding Measure of 2024" or as "Measure \_\_\_\_". *[designation to be assigned by the Registrar of Voters]*

### **TERMS AND PURPOSES**

**Terms.** Upon approval of two-thirds of those voting on this measure (this "Measure"), the Woodside Elementary School District (the "District") shall be re-authorized to levy a qualified special tax (the "Education Parcel Tax") at the current amount of \$366.66 per year on each parcel of taxable real property in the District, adjusted by the San Mateo County Area Consumer Price Index each year but by no more than four (4) percent annually, for no more than twelve (12) years,

commencing July 1, 2025, upon the expiration of the existing education and local funding parcel tax approved by the voters of the District in 2017.

**Purposes.** The proceeds of this Measure shall be authorized to be used to (a) fund quality instruction in math, science, reading and writing; (b) attract and retain outstanding teachers; and (c) maintain a low student-teacher ratio, and not for any other purpose, including administrator salaries.

**Exemptions from Qualified Special Tax.** In order to provide tax relief, any parcel owned and occupied by the following taxpayers shall be exempt from the Education Parcel Tax upon proper application to the District: (a) persons who are 65 years of age or older as of July 1 of the tax year; (b) persons receiving Supplemental Security Income for a disability, regardless of age; and (c) persons 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. The exemptions shall be available pursuant to procedures to be prescribed by the Board of Trustees of the District (the "Board of Trustees") or otherwise as required by law or by the Tax Collector (the "Tax Collector") of the County of San Mateo (the "County"). Persons who are owners of parcels used solely for owner-occupied, single-family residential purposes and currently exempted from the District's existing education and local funding parcel tax approved by the voters of the District in 2017 shall automatically be exempted from this Measure without having to file a new application.

**Appropriations Limit.** The District's annual appropriations limit shall be raised in each year the Education Parcel Tax is authorized to be levied in the amount of the funds raised by the Education Parcel Tax in such year.

### **ACCOUNTABILITY PROVISIONS**

**Independent Citizens' Oversight Committee.** The Board of Trustees shall establish an independent citizens' oversight committee comprised of such members as the Board of Trustees shall determine to review expenditures of the proceeds of the Education Parcel Tax to ensure that such proceeds are applied only to authorized purposes.

**Separate Account; Annual Report.** Upon the levy and collection of the Education Parcel Tax, the Board of Trustees shall cause an account to be established into which the proceeds shall be deposited. For so long as any proceeds remain unexpended, the Superintendent of the District shall cause a report to be filed with the Board of Trustees at least once a year, stating (a) the amount collected and expended in such year, and (b) the status of any projects or description of any programs required or authorized to be funded under this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period as the Superintendent of the District shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Trustees.

**Use Limited to Specific Purposes.** All of the purposes named in this Measure shall constitute the specific purposes of the Education Parcel Tax, and proceeds of the tax shall not be applied for any other purposes.

### **LEVY AND COLLECTION**

The Education Parcel Tax shall be collected by the 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. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. The collection of the Education Parcel 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 receives a separate tax bill for *ad valorem* property taxes from the Tax Collector’s Office. All property which is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the Education Parcel Tax in such year. Any parcel owned and occupied by the following taxpayers shall be exempt from the Education Parcel Tax as provided in this Measure: (a) persons who are 65 years of age or older as of July 1 of the tax year; (b) persons receiving Supplemental Security Income for a disability, regardless of age; and (c) persons 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.

The District shall annually provide a list of parcels which the District has approved for an exemption from the Education Parcel Tax to the County tax collection officials and otherwise comply with the provisions of Section 50079 of the California Government Code. Persons who are owners of parcels used solely for owner-occupied, single-family residential purposes and currently exempted from the District’s existing education and local funding parcel tax approved by the voters of the District in 2017 shall automatically be exempted from this Measure without having to file a new application. The County Assessor’s determination of exemption or relief of any parcel from taxation for any reason other than the exemptions provided for in this Measure shall be final and binding for the purposes of the Education 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 Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of Education Parcel Taxes paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

### **SEVERABILITY**

The Board of Trustees hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board of Trustees 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.

**Section 4. Abbreviation of Measure.** Pursuant to Section 13247 of the California Elections Code (the "Elections Code") and Section 5322 of the Education Code, the measure contained in Section 3 hereof shall be abbreviated in the following form, and the Board of Trustees hereby directs the Registrar of Voters to cause the exact wording of the abbreviated measure to appear on the ballot:

*"To maintain and enhance Woodside School's academic excellence by providing quality instruction in math, science, reading/writing; attracting/retaining outstanding teachers; and maintaining low student-teacher ratio, shall Woodside Elementary School District's measure be adopted extending the District's existing school parcel tax, currently at \$366.66 per parcel (raising approximately \$392,000 annually), for 12 years, without increasing the tax rate, as annually adjusted, with independent citizens' oversight, exempting those 65 years and older, and all funds spent only for Woodside School?"*

**Section 5. Required Vote.** Pursuant Section 4 of Article XIII A of the California Constitution, the above measure shall become effective upon the affirmative vote of at least two-thirds of those voters voting on the proposition.

**Section 6. Conduct of Election.** (a) *Request to Registrar of Voters.* 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.

(b) *Voter Pamphlet.* The Registrar of Voters is hereby requested to reprint the measure in its entirety (that portion of Section 3 hereof which is indented) in the voter information pamphlet to be distributed to voters pursuant to Section 13307 of the Elections Code.

(c) *Consolidation.* The 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. The District hereby acknowledges that the consolidated election will be held and conducted in the manner prescribed by Section 10418 of the Elections Code.

(d) *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.

(e) *Election Costs.* The District shall pay all costs of the election approved by the Board of Supervisors of the County pursuant to Section 5421 of the Education Code.

**Section 7. Ballot Argument.** The President of the Board of Trustees, or any member or members of the Board of Trustees 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 measure contained in Section 3 hereof, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of the Board of Trustees as sponsor of the measure.

**Section 8. Filing of Order of Election.** The Secretary of the Board of Trustees is ordered to cause certified copies of this resolution and order to be delivered not later than August 9, 2024 (which date is not fewer than 88 days prior to the date set for the election), to the Superintendent of Schools, the Registrar of Voters, and the Clerk of the Board of Supervisors of the County.

**Section 9. Formal Notice.** The 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 A (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with Section 5362 of the Education Code no later than August 7, 2024 (which date is not fewer than 90 days prior to the date set for the election), or to otherwise cause the notice to be published as permitted by law. The Secretary of the Board of Trustees, on behalf of and as may be requested by the 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.

**Section 10. Further Authorization.** The members of the Board of Trustees, the Superintendent of the District, the Chief Business Officer of the District, and all other officers of the District are hereby authorized and directed, individually and collectively, to do any and all things that they deem necessary or advisable in order to effectuate the purposes of this resolution.


**Section 11. Effective Date.** This resolution shall take effect from and after its adoption.

**PASSED AND ADOPTED** this day, June 4, 2024, by the following vote:

AYES: 5  
NOES: 0  
ABSTAIN: 0  
ABSENT: 0



ATTEST:

  
Clerk of the Board of Trustees  
Woodside Elementary School District

# EXHIBIT A

## FORM OF FORMAL NOTICE OF PARCEL TAX ELECTION

**NOTICE IS HEREBY GIVEN** to the qualified electors of the Woodside Elementary School District of the County of San Mateo, California (the "District"), that in accordance with the provisions of the California Education Code (the "Education Code") and the California Government Code, an election will be held on November 5, 2024, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

*"To maintain and enhance Woodside School's academic excellence by providing quality instruction in math, science, reading/writing; attracting/retaining outstanding teachers; and maintaining low student-teacher ratio, shall Woodside Elementary School District's measure be adopted extending the District's existing school parcel tax, currently at \$366.66 per parcel (raising approximately \$392,000 annually), for 12 years, without increasing the tax rate, as annually adjusted, with independent citizens' oversight, exempting those 65 years and older, and all funds spent only for Woodside School?"*

The election shall be consolidated 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 Superintendent of Schools, by this Notice of Election, has called the election pursuant to a resolution and order of the Board of Trustees of the Woodside Elementary School District, adopted June 4, 2024, in accordance with the provisions of Sections 5304 and 5322 of the Education Code and Section 50079 of the California Government Code.

**IN WITNESS WHEREOF**, I have hereunto set my hand this day, \_\_\_\_\_, 2024.

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Superintendent of Schools  
County San Mateo, California

CLERK'S CERTIFICATE

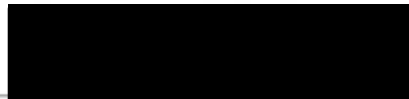
I, Brett Westervelt, Clerk of the Board of Trustees of the Woodside Elementary School District, County of San Mateo, California, hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Trustees of said District held at the regular meeting place thereof on June 4, 2024, and entered in the minutes thereof, of which meeting all of the members of the Board of Trustees had due notice and at which a quorum thereof was present, and that at said meeting the resolution was adopted by the following vote:

AYES: 5  
NOES: 0  
ABSTAIN: 0  
ABSENT: 0

An agenda of the meeting was posted at least 72 hours before the meeting at 3195 Woodside Road, Woodside, California, a location freely accessible to members of the public, and on the District's website at [https://simbli.eboardsolutions.com/SB\\_Meetings/SB\\_MeetingListing.aspx?S=36030504](https://simbli.eboardsolutions.com/SB_Meetings/SB_MeetingListing.aspx?S=36030504) and a brief description of the resolution appeared on the agenda.

I further certify that I have carefully compared the same with the original minutes of said meeting on file and of record in the District administrative office; the foregoing resolution is a full, true and correct copy of the original resolution adopted at said meeting and entered in said minutes; and that 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.

Dated: June 4, 2024



Clerk of the Board of Trustees  
Woodside Elementary School District