

**CABRILLO UNIFIED SCHOOL DISTRICT**

**RESOLUTION NO. 10-2024**

**RESOLUTION OF THE GOVERNING BOARD OF THE CABRILLO UNIFIED SCHOOL DISTRICT CALLING FOR APPROVAL OF AN EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON NOVEMBER 5, 2024**

**WHEREAS**, the Cabrillo Unified School District ("District") is committed to offering a high-quality, well-rounded education to all students in the District; and

**WHEREAS**, the Governing Board ("Board") believes that good schools are part of what makes our community a desirable place to live and by keeping Coastside schools strong we keep the community strong; and

**WHEREAS**, the District is committed to preserving strong academic reading and writing programs; and

**WHEREAS**, the District is committed to preserving strong academic programs in science, technology, engineering, arts, and math (STEAM); and

**WHEREAS**, it is essential to continue to offer hands-on and innovative science curriculum, Advanced Placement courses and other specialized instruction to prepare students for success in college and future careers; and

**WHEREAS**, it is important for the District to continue to retain skilled, experienced, and dedicated teachers and provide them with ongoing training to maintain high-quality education in our schools; and

**WHEREAS**, it is crucial for the District to protect vital programs to keep struggling students on the right track; and

**WHEREAS**, due to inadequate state funding it is essential that the District have stable, reliable, local funding to shield its schools from the instability of the state budget situation to preserve its strong academic programs; 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 and maintain the high student achievements that the residents of the District expect; and

**WHEREAS**, the voters of this District have a history of supporting our local schools by voting to support school funding to protect academic excellence in local classrooms; and

**WHEREAS**, replacing Measure I with a new parcel tax, local funding that cannot be taken by the State or used for administrator salaries, benefits or pensions, is necessary to maintain outstanding educational programs and retain highly qualified, experienced teachers; and

**WHEREAS**, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of two-thirds of the electorate, to levy qualified special taxes on real property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

**WHEREAS**, in the judgment of this Board, following public hearing and comment, it is advisable to request that the San Mateo County Superintendent of Schools ("Superintendent of Schools") call an election and submit to the voters of the District the question of whether the District shall levy an education parcel tax within the District for the purpose of raising revenue for the District which replaces the current Measure I parcel tax; and

**WHEREAS**, pursuant to the Education Code and Elections Code such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

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

**Section 2. Resolution Constitutes Order of Election.** This resolution shall constitute an order of election pursuant to the Education Code to the San Mateo County Superintendent of Schools ("County Superintendent") to call an election within the boundaries of the District on November 5, 2024.

**Section 3. Date and Purpose of Measure.** Pursuant to the California Constitution and Government Code, an election shall be held within the boundaries of the District on Tuesday, November 5, 2024, for the purpose of voting on a measure ("Measure") which will be presented to voters in substantially the form attached hereto as **Exhibit A**, containing the question of whether the District shall impose a qualified special tax (hereinafter, an "education parcel tax") for the purposes stated therein. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as **Exhibit B**.

**Section 4. Collection of the Tax.** Beginning July 1, 2025, if adopted by the voters, the education parcel tax shall be collected by the County Tax Collector, at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid education parcel taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 special tax, including the exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

**Section 5. Authority for Ordering Election.** The authority for ordering the election is contained in section 50075 et seq. of the Government Code and Section 4 of Article XIII A of the California Constitution.

**Section 6. Authority for Specifications.** The authority for the specification of this election order is contained in section 5322 of the Education Code.

**Section 7. Resolution to County Officials.** The Secretary to the Board is hereby directed to cause certified copies of this Resolution and order to be delivered no later than August 7, 2024 to the County Superintendent, the San Mateo County Chief Elections Officer of Voters ("Chief Elections Officer") and the Clerk of the Board of Supervisors of San Mateo County ("Board of Supervisors").

**Section 8. Formal Notice.** The County Superintendent 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 C** (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with the applicable law no later than August 7, 2024, or to otherwise cause the notice to be published as permitted by law. The Secretary to the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

**Section 9. Conduct of Election.**

(a) *Request to Chief Elections Officer.* Pursuant to State law, the Chief Elections Officer is requested to take all steps to hold the election on November 5, 2024, in accordance with law and these specifications. The election shall be held and conducted in the manner prescribed by Elections Code section 10418.

(b) *Voter Pamphlet.* The Chief Elections Officer is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as **Exhibit B** in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the Chief Elections Officer is hereby requested 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 Chief Elections Officer at [phone number] and a copy will be mailed at no cost to you."*

(c) *Consolidation.* The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections as may be held on the same day in the same territory or in territory that is in part the same.

(d) *Canvass and Declaration of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.

(e) *Cost of Election.* The District will reimburse the Chief Elections Officer and the County for costs associated with the election as required by law.

**Section 10. Appropriations Limit.** The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the education parcel tax may be spent for its authorized purposes.

**Section 11. Ballot Arguments.** The President of the Board and/or their designees are hereby authorized to prepare and file with the Chief Elections Officer any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Chief Elections Officer, which shall be considered the official ballot arguments of the Board as sponsor of the Measure and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

**Section 12. Official Actions.** The District Superintendent, President of the Board, or their respective designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in **Exhibits A and B** hereto, and to this Resolution, to comply with requirements of law and election officials or which are, in the judgment of the Superintendent, President of the Board, or their respective designees, in the best interests of the District.

**Section 13. Effective Date.** This Resolution shall take effect from and after its adoption.

**ADOPTED, SIGNED and APPROVED** by the Governing Board of the Cabrillo Unified School District on the 13<sup>th</sup> day of June, 2024, by the following vote:

AYES: Mary Beth Alexander, Carmen Daniel, Kimberly Hines, and Sophia Layne

NOES: \_\_\_\_\_

ABSENT: Lizet Cortes

ABSTENTIONS: \_\_\_\_\_

CABRILLO UNIFIED SCHOOL DISTRICT

By: \_\_\_\_\_

ATTEST: \_\_\_\_\_

**EXHIBIT A**

**BALLOT LABEL**

The Measure shall be summarized in the following form, and the San Mateo County Chief Elections Officer is requested to cause this summary of the Measure to appear on the ballot:

\*\*\*\* BEGIN BALLOT LABEL \*\*\*\*

With funds that cannot be taken by the State and spent elsewhere, shall Cabrillo Unified School District's replacement parcel tax be adopted, raising \$2.14 million per year to attract and retain top-tier educators; increase teacher/ staff wages; expand Science, Technology, Engineering, Arts and Math, and career and college preparation programs at Hatch Elementary, El Granada Elementary, Farallone View Elementary, Kings Mountain Elementary, Cunha Intermediate and Half Moon Bay High at \$198 per parcel for eight years with senior citizen exemptions and full public disclosure of all spending?

Yes \_\_\_\_\_

No \_\_\_\_\_

\*\*\*\* END BALLOT LABEL \*\*\*\*

**EXHIBIT "B"**

**FULL BALLOT TEXT**

\*\*\*\* BEGIN FULL TEXT \*\*\*\*

**CABRILLO UNIFIED SCHOOL DISTRICT**

**Measure \_\_\_\_**

*[letter designation to be assigned by San Mateo County Chief Elections Officer]*

**RECITALS**

1. An adequately funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community.
2. The Governing Board ("Board") of the Cabrillo Unified School District ("District") has established the goals of improving academic performance and the quality of education for all children in the District so that they are prepared for college and to compete for good jobs. Furthermore, the District aims to enhance local control of our schools and reduce our dependence on the State of California for education funding.
3. The Board believes that good schools are part of what makes our community a desirable place to live and, by keeping Coastside schools strong, we keep the community strong.
4. The District is committed to preserving strong academic reading, writing, science, technology, engineering, arts, and math (STEAM) programs.
5. It is essential to continue to offer hands-on and innovative science curriculum, Advanced Placement courses and other specialized instruction to prepare students for success in college and future careers.
6. It is important for the District to continue to retain skilled, experienced, and dedicated teachers and provide them with ongoing training to maintain high-quality education in our schools.
7. It is crucial for the District to protect vital programs to keep struggling students on the right track.
8. Due to inadequate funding, it is essential that the District have stable, reliable, local funding it can count on every year to maintain its quality academic programs.
9. 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 and maintain the high-student achievement that the residents of the District expect.
10. The voters of this District have a history of supporting our local schools by voting to support school funding to protect academic excellence in local classrooms.

11. Replacing Measure I with a new parcel tax, local funding that cannot be taken by the State or used for administrator salaries, benefits or pensions, is necessary to maintain outstanding educational programs and retain highly qualified, experienced teachers.

## **TERMS**

**PURPOSE:** Local revenues that cannot be taken by the State and spent elsewhere will be used to fund the following projects to maintain high-quality public education in schools throughout the Cabrillo Unified School District:

- Attract and retain qualified, high-performing teachers, translators, and counselors;
- Support wages and benefits for teachers and staff;
- Expand classes and programs for Science, Technology, Engineering, Arts, and Math ("STEAM") instruction;
- Expand classes for vocational and career training programs;
- Expand trade skills, family and consumer sciences, and workforce readiness programs and classes;
- Maintain and expand college readiness, career preparation programs;
- Expand and enhance visual and performing arts, music, and other art enrichment programs and instruction;
- Maintain, expand, and enhance District language programs including, instruction resources and training for English Language Learner students;
- Expand and enhance family engagement services, including student counseling and medical, behavioral, social, and emotional learning; and
- Support, expand, and enhance extracurricular activities and athletic programs including athletic trainers, coaches, and athletic facility maintenance.

**LEVY AMOUNT AND PROCEDURES:** If approved by the voters, an annual parcel tax of \$198 shall be levied by the San Mateo County Tax Collector on all non-exempt properties within the District's boundaries for a period of eight years commencing fiscal year 2025-26. An exemption will also be available to senior citizen owner-residents of residential properties under procedures to be established by the District.

The Board of Trustees will not use the proceeds of the parcel tax to fund any programs other than those listed above and will establish an independent citizen oversight committee to ensure that funds are used for such purposes.

### **A. Amount and Basis of Tax**

This education parcel tax shall authorize the District to annually levy a special tax of \$198 per Parcel of Taxable Real Property beginning July 1, 2025, and continuing for a period of eight (8) years.

The District shall provide the San Mateo County Tax Collector ("County Tax Collector") a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

To the extent allowed by law "Parcel of Taxable Real Property" shall be defined as:

- (a) Any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector.
- (b) All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year shall not be considered a Parcel of Taxable Real Property for purposes of the education parcel tax in such year.
- (c) Subject to application by a property owner and confirmation by the District, multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the education parcel tax.

If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

Upon approval of this Measure by the requisite 2/3 of voters, the existing education parcel tax approved by voters as Measure I in 2019 shall cease to be levied after June 30, 2025. This Measure will replace the existing Measure I and the Measure I education parcel tax shall not be collected in any year in which this Measure is collected. In the event this Measure is not approved, the existing Measure I education parcel tax shall continue in effect until its scheduled expiration date.

## **B. Exemptions**

Pursuant to any procedures adopted by the District, upon application, an exemption from payment of the education parcel tax may be granted on any parcel owned by one or more of the following:

- (a) An individual who will attain 65 years of age prior to July 1 of the tax year and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,
- (b) Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal residence ("SSI Exemption"); 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, and occupying said parcel as his or her principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application submitted pursuant to any procedures adopted by the District. Exemptions granted under prior qualified special



taxes levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

**C. Claims / Exemption Procedures**

With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 exemptions, the legality or validity of the education parcel tax, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) or any other disputed matter specific to the application of the education parcel tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the education parcel tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary.

**D. Appropriations Limit**

Pursuant to California Constitution Article XIIIB and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this education parcel tax.

**E. Accountability Measures**

1. *Specific Purposes.* The proceeds of the education parcel tax shall be applied only to the specific purposes identified above.
2. *Annual Reports.* The proceeds of the education parcel tax shall be deposited into an account, which shall be kept separate and apart from other accounts of the District, pursuant to the Government Code. No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended during the prior fiscal year, and the status of any project authorized to be funded by this measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation and shall have the option to extend the existing parcel tax or other independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

**F. Protection of Funding**

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of an education parcel tax. However, if any such funding is reduced or affected because of the adoption of the Measure, then the Board may reduce the amount of the education parcel taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this Measure may be taken away by the State or federal governments.

**G. Severability**

The Board hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of the Measure by the voters, should any part of the Measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

\*\*\*\* END FULL TEXT \*\*\*\*