

**BURLINGAME SCHOOL DISTRICT**  
**Burlingame, California 94010**

**RESOLUTION 2024-2025-1**

**RESOLUTION CALLING AN ELECTION FOR A QUALIFIED,  
SPECIAL TAX ESTABLISHING SPECIFICATIONS OF THE  
ELECTION ORDER AND REQUESTING CONSOLIDATION WITH  
OTHER ELECTIONS OCCURRING ON NOVEMBER 5, 2024**

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**WHEREAS**, the elementary and middle schools in Burlingame School District (“District”) are a key reason why parents and community members choose to live in Burlingame; and

**WHEREAS**, District teachers are known to be among the top performers in the Bay Area; and

**WHEREAS**, District teacher compensation has not kept pace with Burlingame’s rising cost of living; and

**WHEREAS**, District schools have one of the lowest levels of State funding per student compared to neighboring school districts in San Mateo County; and

**WHEREAS**, Burlingame has a tradition of supporting its schools with locally sourced funding through voter-approved parcel tax measures; and

**WHEREAS**, the amount of locally sourced funding for District schools has not increased in more than 12 years, despite growing inflation; and

**WHEREAS**, without updated local funding, the ability to retain and attract high-quality educators and maintain core academic programs are at risk ; and

**WHEREAS**, to keep pace with the rising costs of providing a quality education the District Board of Trustees (the “Board”) believes that a qualified special tax (also referred to herein as the “Special Tax”) is necessary to maintain quality education for the students of District; and

**WHEREAS**, Section 4 of Article XIII A and Section 2 of Article XIII C of the California Constitution and Sections 50075, 50076, 50077, 50079 and 53722 *et seq.* of the California Government Code authorize a school district, upon approval of two-thirds of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

**WHEREAS**, the District wishes to guarantee stable and long-term sources of base revenue through an ongoing special tax through June 30, 2033, for the next eight (8) years; and

**WHEREAS**, if approved by local voters, funding from the Special Tax will be used to retain high-quality educators by providing competitive compensation to account for cost-of-living increases; maintain innovative academic programs in hands-on science, technology, and engineering; protect core academic programs like reading, writing, and math; reduce class sizes; and

**WHEREAS**, the proposed tax measure would require mandatory local control and fiscal accountability requirements, including mandatory public disclosure of all spending an independent citizen’s oversight committee and annual audits to ensure funds are spent as promised, and a strict prohibition against funds being used for administrators’ salaries or pensions; and

**WHEREAS**, homeowners age sixty five (65) or older and low income homeowners with disabilities may apply to be exempt from the tax and will not have to reapply if they already qualify for the exemption; and

**WHEREAS**, the Board has conducted a noticed public meeting, as required by law, on the question of whether or not to request the District's voters to authorize the qualified special tax to continue the academic programs and further the purposes specified below.

**NOW THEREFORE, THE BOARD OF TRUSTEES OF THE BURLINGAME SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES AND ORDERS AS FOLLOWS:**

**Section 1.** The foregoing recitals are true and correct and are incorporated herein by this reference.

**Section 2.** The Board has determined in its best judgment that in order to maintain quality education for all students in District, an election is advisable and, on that basis, hereby orders the San Mateo County Registration & Elections Division to call an election and submit to the voters of the District the question of whether to continue a qualified special tax measure supporting the District.

**Section 3.** The Special Tax shall have a term of eight (8) years, commencing on July 1, 2025, and ending on June 30, 2033, and have the uniform rate of \$0.14 per square foot of building improvements per year, capped at \$2,500 per parcel per year or \$25 per parcel of unimproved property, for a period of 8 years, and shall be levied against each taxable parcel of land located wholly or partially within the boundaries of the District. As used herein, the term "parcel" shall mean any unit of land with an Assessor Parcel Number ("APN") located wholly or partially within the boundaries of the District that now receives a separate tax bill from the County of San Mateo. All property that would otherwise be exempt from property taxes will also be exempt from the imposition of said Special Tax.

**Section 4.** The date of the election shall be November 5, 2024.

**Section 5.** The purpose of the election shall be for the voters in the District to vote on a ballot measure, a full copy of which is attached hereto as **Exhibit A** and incorporated herein by this reference ("Measure"). As required by California Elections Code section 13247, the abbreviated form of the Measure to appear on the ballot is attached hereto as **Exhibit B** and incorporated herein by this reference.

**Section 6.** The Board has the authority to order the election.

**Section 7.** The authority for the specifications of this election order is contained in Section 5322 of the California Education Code.

**Section 8.** This Resolution shall stand as the order to the San Mateo County Registration & Elections Division to call an election within the boundaries of the District on November 5, 2024.

**Section 9.** The Clerk or the Secretary of the Board or their designee is hereby requested and directed to immediately deliver certified copies of this Resolution to the San Mateo County Registration & Elections Division ("Registrar"), the Clerk of the San Mateo County Board of Supervisors, and the San Mateo County Superintendent of Schools so that it will be received by no later than August 9, 2024.

**Section 10.** The San Mateo County Superintendent of Schools is hereby requested to perform the duties under Education Code Section 5302 to take all steps to hold the election including, without limitation, 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 section 5362 of the California Education Code no later than August 7, 2024, or to otherwise cause the notice to be published as permitted by law. The San Mateo County Superintendent of Schools is further requested to prepare recommendations, statements, or arguments for the election as required, and receiving petitions, as necessary. The Secretary of the Board, on behalf of and as may be requested by the San Mateo County 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 11.** Pursuant to Section 5303 of the Education Code, the San Mateo County Registration & Elections Division is hereby requested to take all steps incident to the preparation for and the holding of the election in accordance with law and these specifications. The Board requests that the San Mateo County Registration & Elections Division deliver a copy of all published notices to the Clerk of this Board pursuant to Section 12113 of the Elections Code.

**Section 12.** The San Mateo County Board of Supervisors is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

**Section 13.** In accordance with Education Code section 5342 and Elections Code section 10402.5, it is hereby requested that the San Mateo County Registration & Elections Division and the San Mateo County Board of Supervisors consolidate the election ordered by this Resolution with any and all other elections to be held on November 5, 2024, and within the District.

**Section 14.** Subject to two-thirds (2/3) approval of the voters, the Special Tax shall become effective as of July 1, 2025, and, if levied by the Board, be collected by the San Mateo County Tax Collector, as applicable based on parcel location, at the same time, in the same manner, and subject to the same penalties as general *ad valorem* property taxes collected by said tax collector. The special tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

**Section 15.** The members of the Board, the Superintendent of the District, and officers of the District are hereby authorized and directed, individually and collectively, to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution including, without limitation, preparing and submitting for inclusion in the voter information pamphlet an argument in favor of passage of the Measure, or making alterations to the Measure and Full Ballot Text stated in **Exhibit A** and **Exhibit B** hereto. All actions taken by the officers and agents of the District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects by adoption of this Resolution.

**Section 16.** The members of the Board, the Superintendent of the District, and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code Section 50075.1 including, but are not limited to, all of the following: (a) a statement indicating the specific purposes of the Special Tax; (b) a requirement that the proceeds be applied only to the specific purposes identified pursuant to subsection (a); (c) the creation of an account into which the proceeds shall be deposited; and (d) an annual report, as described in Section 17, below.

**Section 17.** Pursuant to Section 50075.3 of the Government Code, the Board directs the Chief Financial Officer of the District to file a report with the Board by January 1, 2026, and at least once a year thereafter. The annual report shall contain both of the following: (a) the amount of funds collected and expended, and (b) the status of any project required or authorized to be funded by the proceeds of the Special Tax.

**Section 18.** The District's Superintendent and/or their designee are hereby authorized and directed to make any changes to the text of the Measure described in this Resolution, the abbreviated form of the Measure, or the text of this Resolution, as may be convenient or necessary to comply with the intent of this Resolution, the lawful requests of appropriate elections officials, and all applicable laws and regulations.

**Section 19.** The Board hereby declares, and the voters by approving the Measure concur that every section and part of the Measure has independent value, and the Board and the voters would have adopted each provision herein regardless of every other provision herein. Upon approval of the Measure by the voters, should any part of the Measure or tax rates be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or tax rates shall remain in full force and effect to the fullest extent allowed by law.

\* \* \* \* \*

**PASSED AND ADOPTED** by the Burlingame School District Board of Trustees this 23rd day of July, 2024:

AYES: 5

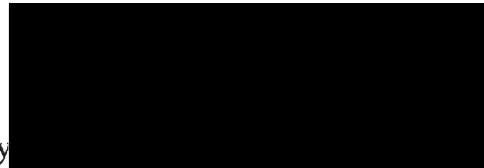
NOES: 0

ABSTAIN: 0

ABSENT: 0

BOARD OF TRUSTEES OF THE  
BURLINGAME SCHOOL DISTRICT

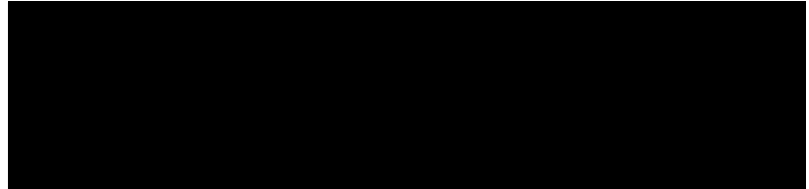
By



Doug Brown, President

STATE OF CALIFORNIA  
COUNTY OF SAN MATEO

I, Florence Wong, Clerk of the Burlingame School District Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of Resolution #2024-2025-1, adopted by the Board of Trustees at its special meeting, called and conducted on July 23, 2024.



Clerk to the Board of Trustees of the  
Burlingame School District, San Mateo County,  
State of California

**EXHIBIT A**  
**FULL TEXT OF SPECIAL TAX MEASURE**  
**For**  
**BURLINGAME SCHOOL DISTRICT**

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This Measure may be known as Measure “**1**.”

To maintain excellent education for Burlingame students by attracting and retaining qualified teachers; protecting core academic programs in math, reading, and writing; reducing class sizes; and providing hands-on science, technology and engineering classes, shall Burlingame Elementary School District’s measure be adopted, levying \$0.14 per building square foot, capped at \$2,500 per parcel and \$25 per unimproved parcel, providing \$3,600,000 annually for 8 years, with citizens’ oversight, senior exemptions, no funds for administrators, and all funds staying local?

**PURPOSE**

The District has a tradition of approving parcel taxes to support District programs for the students in Burlingame schools. Parcel taxes have allowed the District to establish and maintain a full range of educational offerings for students, including visual arts, performing arts and music, as well as comprehensive programs in math, science and technology. The depth and range of these programs have supported student achievement and preparation for success after graduation. Student achievement scores rank among the best in the State and students are admitted to, and successful at, excellent colleges and universities.

The purpose of this Measure “**1**” is to maintain excellent education for Burlingame students by attracting and retaining qualified teachers; protecting core academic programs in math, reading, and writing; reducing class sizes; and providing hands-on science, technology and engineering classes and continue the tradition of support in a measure with an eight (8) year term, which will provide the District and its taxpayers both stability and predictability in base parcel tax support.

This Measure will provide additional local revenue that cannot be taken by the State and will maintain Burlingame's excellent quality of public education by attracting and retaining high quality teachers and educational support staff.

The Board of Trustees will fund all of the programs and purposes listed above unless it determines in any given year that changes in student population, fiscal constraints, or other changes in State or Federal funding make doing so infeasible or inadvisable. In any event, the Board of Trustees will not fund any program, purpose, or reduction, other than those listed above, from the proceeds of the special taxes.

The Special Tax would be in effect, beginning July 1, 2025, at the rate shown below on the building improvements of each assessor's parcel located wholly or partially within the boundaries of the Burlingame School District, and end on June 30, 2033.

## **ACCOUNTABILITY PROCEDURES**

(a) **Annual Tax Hearing:** The Board of Trustees will administer this continuing tax with the financial rectitude and community participation it has demonstrated in the past. Each year, as part of the annual budget adoption process, the Board of Trustees will first determine the total amount of expenditures necessary to provide a superior educational program, including the specialized services and programs detailed above, and deduct therefrom the projected revenue to be gathered from sources other than this special tax.

(b) **Determination of Levy:** The difference, if any, between the cost of the programs and funding from other sources shall be the maximum amount of funds to be derived from the tax authorized by this Measure for such year. If the necessary funds are such that the maximum rates set forth below are not needed, then the Board of Trustees shall reduce these rates proportionately so that only the necessary amount of funds are raised.

(c) **Notice of Tax Hearing:** Prior to the levying of the special tax in any given year, the Board of Trustees will conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be published pursuant to Government Code section 6061 at least once in a newspaper of general circulation in the District and at least fifteen (15) days prior to the hearing. Following the public hearing each year, the Board of Trustees shall adopt a resolution establishing the amount of tax to be raised for that year and the rate per parcel, which shall not exceed the amounts enumerated below. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible as herein provided.

(d) **Statutory Requirements:** 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 special taxes levied in accordance with this Measure: (a) the specific purposes of the special tax shall be those purposes identified above; (b) the proceeds of the special 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 special taxes 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 special taxes; and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the special taxes, as identified above; and (iii) recommendation to the Board of Trustees as to the levy amount for the subsequent year's tax.

(e) **Citizens' Oversight Committee:** An annual written report shall be prepared and submitted to the Board of Trustees by the Citizens' Oversight Committee ("Committee") of the Budget Advisory Committee ("BAC"). All residents of the Burlingame School District are eligible to apply for membership on the BAC on an annual basis. Members of the Subcommittee must be homeowners in the Burlingame School District community and subject to the Special Tax and not current employees of Burlingame School District. Each year there shall be no fewer than three (3) and no more than five (5) volunteers identified by November of each year to serve on the Subcommittee. It is the responsibility of the District Superintendent or designee to verify eligibility of the volunteers. The President and Vice President of the Board of Trustees shall approve all nominees to the Subcommittee. The Subcommittee shall work directly with the Chief Business Official to review Special Tax uses and report to the Board of Trustees at the first public hearing held each year to determine the subsequent year's levy. Members of the Subcommittee commit to regularly attend meetings of the Committee. Any change to the charge of the



Subcommittee will require public hearings at Regular Board meetings and must be approved by the Board.

### **ADMINISTRATION OF TAX**

(a) **Manner of Tax:** Subject to two-thirds approval of the voters, the qualified special tax shall become effective as of July 1, 2025, and levied against the square footage of building improvements on each taxable parcel within the District that has an Assessed Parcel Number (“APN”). “Taxable parcel” is defined as any unit of real property in the boundaries of the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector's Office. The tax shall be collected by San Mateo County Tax Collector at the same time, and in the same manner, and subject to the same penalties, as general *ad valorem* property taxes collected by said tax collector. The tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

(b) **Tax Issues:** With respect to all general property tax matters within its jurisdiction, the San Mateo County Tax 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 special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board of Trustees, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re computation of the special tax. The District, in coordination with the County, shall determine whether it will be the District or the County who shall determine the issue.

(c) **Supplemental Regulations:** The Board of Trustees may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax.

(d) **Parcel Tax Exemptions:** The following classes of property or individuals are or may be exempt from the Parcel Tax:

1. **Disabled Homeowners:** Homeowners who are residing on their property and who receive Supplemental Security Income (SSI) for a disability regardless of age. In addition, persons who receive Social Security Disability Insurance benefits (SSDI) regardless of age may be exempt their yearly income does not exceed 250 percent of the 2012 federal poverty guideline issued by the United States Department of Health and Human Services. Individuals seeking such exemption must submit an application to the District, including proof that the individual has been determined to be eligible for SSI by the Social Security Administration, on or before July 1 of each tax year. The District shall provide a list to the Tax Collector on an annual basis, on or before a date established by the Tax Collector of each year, of the parcels which the District has approved for the SSI Exemption, as described herein.

2. **Senior Citizens:** Homeowners over the age of 65.

## **RATES**

The tax, at the uniform rate of \$0.14 per square foot of building improvements per year, capped at \$2,500 per parcel per year for 8 years, and \$25 on every parcel of unimproved property shall be levied on every parcel of taxable real property. Building Improvements shall be defined, in the case of residential structures, as square footage within the perimeter of the habitable structure. In the case of commercial structures, square footage shall be calculated using the enclosed and covered space of the structure.

For parcels divided by Tax Code Area lines, the payment for the portion of the parcel within the Burlingame School District shall be the same as the above.

The Board will determine, on an annual basis, the amount of the levy for the following fiscal year, up to the maximum allowable rate shown above. If, in any given year, the Board elects to levy an amount less than the maximum allowable rate, it may, in subsequent years, levy the maximum allowable rate.

## **SEVERABILITY**

The Board hereby declares, and the voters 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 herein regardless of every other provision herein. Upon approval of this Measure by the voters, should any part of the Measure or tax rates be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or tax rates shall remain in full force and effect to the fullest extent allowed by law. It is hereby declared to be the intention of the electorate that this Measure would have been adopted had such unconstitutional, illegal, or invalid sentence, clause section or part thereto, not been included.

## **PROTECTION OF FUNDING**

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.

**EXHIBIT B**

**SPECIAL TAX MEASURE  
For  
BURLINGAME SCHOOL DISTRICT  
(Abbreviated Form)\***

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“To maintain excellent education for Burlingame students by attracting and retaining qualified teachers; protecting core academic programs in math, reading, and writing; reducing class sizes; and providing hands-on science, technology and engineering classes, shall Burlingame Elementary School District’s measure be adopted, levying \$0.14 per building square foot, capped at \$2,500 per parcel and \$25 per unimproved parcel, providing \$3,600,000 annually for 8 years, with citizens’ oversight, senior exemptions, no funds for administrators, and all funds staying local?”

Tax - Yes

Tax - No

\* Limited to 75 words pursuant to California Elections Code section 13247.

**EXHIBIT C**

FORMAL NOTICE OF SCHOOL PARCEL TAX ELECTION

(Revised)

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NOTICE IS HEREBY GIVEN to the qualified electors of the Burlingame School District of San Mateo County, California, that in accordance with the provisions of the Education Code of the State of California, an election will be held on November 5, 2024, at which election the following measure shall be submitted to the qualified electors of the District and voted upon:

“To maintain excellent education for Burlingame students by attracting and retaining qualified teachers; protecting core academic programs in math, reading, and writing; reducing class sizes; and providing hands-on science, technology and engineering classes, shall Burlingame Elementary School District’s measure be adopted, levying \$0.14 per building square foot, capped at \$2,500 per parcel and \$25 per unimproved parcel, providing \$3,600,000 annually for 8 years, with citizens’ oversight, senior exemptions, no funds for administrators, and all funds staying local?”

Tax - Yes

Tax- No

All of the purposes enumerated in the foregoing measure shall be united and voted upon as one single measure, with precincts, places of holding the elections and officers appointed to conduct the elections shall be the same as those provided in the local consolidated election, under the notice of election adopted July 23, 2024.

The San Mateo County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Trustees of the Burlingame School District, adopted July 23, 2024, in accordance with the provisions of Education Code Sections 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this  
7<sup>TH</sup> day of August 2024.

County Superintendent of Schools,  
San Mateo County, California

  
Nancy Magee



**SAN MATEO  
COUNTY  
OFFICE OF  
EDUCATION**

**Excellence and Equity in Education**

Nancy Magee • County Superintendent of Schools

August 7, 2024

Mr. Mark Church, Chief Elections Officer  
San Mateo County Registration and Elections Division  
40 Tower Road  
San Mateo, CA 94402

Dear Chief Elections Officer Church,

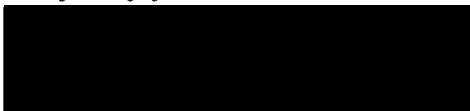
Enclosed please find documents calling for a parcel tax election on November 5, 2024, on behalf of the Burlingame School District. The documents include:

- Formal Notice by the San Mateo County Superintendent of Schools for the purpose of submitting to the qualified electors of the Burlingame School District, a school parcel tax to maintain excellent education for Burlingame students by attracting and retaining qualified teachers; protecting core academic programs in math, reading, and writing; reducing class sizes; and providing hands-on science, technology and engineering classes.
- Resolution No. 2024-2025-1, adopted by the Burlingame School District Board of Trustees ordering a parcel tax election

As specified in Education Code section 5362, I have directed Burlingame School District Superintendent Marla Silversmith, Ed.D. to post the Formal Notice of Parcel Tax Election at all school sites within the district and at three other public locations.

Please let me know if you require any additional information. Thank you for your attention to this matter.

Very truly yours,



Kevin Bultema, Deputy Superintendent, Business Services Division  
Designee for San Mateo County Superintendent of Schools

Encl.

cc: Marla Silversmith, Ed.D., Superintendent, Burlingame School District  
Mr. Doug Brown, President, Burlingame School District Governing Board