

FULL TEXT OF MEASURE *[letter to be assigned by San Mateo County Registrar of Voters]*

Citizen-Sponsored Burlingame Quality Education Protection Measure

To provide local reliable funding for quality instruction in language arts, music, PE, science, and math within the Burlingame Elementary School District ("District"), shall the citizen proposed measure be adopted levying **\$0.08** per building area square foot and \$80 per vacant parcel annually for **12** years, raising **\$1,900,000** annually with senior exemptions, audits, oversight, no funds for administrator salaries or benefits, and all funds staying local?

Introduction

Maintaining high-performing schools in the District is a priority for our community, and this requires in addition to excellent teachers and staff, moderate or low classroom sizes. Our district continues to face ongoing funding challenges, including being among the lowest-funded school districts in San Mateo County. Without additional reliable funding classroom sizes of 30 students or more will become increasingly common in the District. With this measure, revenues shall be dedicated annually to reducing class sizes at all District schools and may also be allocated to provide funding for professional development, classroom support, program evaluation, and expanded course offerings. It is the intent of this Measure to reduce and maintain average class sizes in K-8 to a goal of 24:1, or less, as school-wide averages.

All funds from the Measure will be locally controlled and directly support Burlingame schools. No funds can be taken away by the state. Independent citizens' oversight and annual audits will ensure that funds are spent as promised. No funds can go to. In addition, senior citizens will be eligible for an exemption from the cost.

Amount and Basis of Tax

Upon approval of this Measure, the District shall be authorized to levy an annual qualified special tax (education parcel tax) on all Parcels of Taxable Real Property, commencing on July 1, 2024, for a period of **12** years. The tax shall be levied on improved parcels at the rate of **\$0.08** per building square foot and at a rate of **\$80** per vacant parcel.

This qualified special tax is estimated to raise \$1.9 million in annual local funding for District schools. The amount of annual local funding raised by this special tax will vary from year to year due to changes in the number of parcels exempt from the levy and the amount of building square footage on parcels.

For purposes of the tax levy, the following definitions shall apply:

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for property taxes from the County Treasurer-Tax Collector's Office. All public property that is otherwise exempt from or upon which no ad valorem property taxes are levied in any year shall also be exempt from the special tax in such year.

"Building" is defined as any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person or property of any kind. The word "building" includes the word "structure" and encompasses, without limitation, all residential, commercial, and industrial structures.

"Improved parcel" is defined as a parcel on which exists any building.

"Vacant parcel" is defined as a parcel on which no building exists.

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

Claim /Exemption Procedures

Pursuant to California Government Code Section 50079 (b), any owners of a Parcel of Taxable Real Property used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the year in which the tax would apply, or (b) persons receiving Supplemental Security Income for a disability, regardless of age, may obtain an exemption Parcel of Taxable Real Property by submitting an application therefore, by June 15 of any year, to the District. Persons currently exempted from the District's Measure L parcel tax shall automatically be exempted from this Measure without having to file a new application.

With respect to all general property tax matters within its jurisdiction, the San Mateo County Tax Collector, or other appropriate County tax officials shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding.

In determining the building square footage of Taxable Real Property, the District shall refer to the data reported by the County Assessor's Office, except in cases of demonstrable error, in which case either the property owner may file a claim with the District for re-computation of the tax or the District will re-compute the tax and provide notice to the owner of the re-computation and the right to appeal in accordance with the procedures established by the District.

The decisions of the District regarding exemptions, refunds, reductions, or re-computations 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 special 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.

Reduction In Tax if Result is Less Other Government Support

The collection of the Citizen-Sponsored Burlingame Quality Education Protection parcel tax is not intended to decrease or offset any increase in local, state, or federal government revenue sources that would otherwise be available to the District during the period of the parcel tax. In the event that the levy and collection do have such an effect, the District may cease the levy or shall reduce the parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

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 Citizen-Sponsored Burlingame Quality Education Protection Measure parcel tax levied in accordance with this Measure: (a) the specific purposes of the parcel tax shall be those purposes identified above; (b) the proceeds of the 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 quality local schools and academic achievement 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 Citizen-Sponsored Burlingame Quality Education Protection Measure parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the core academic instruction parcel tax, as identified above. In addition, the District will maintain its existing Budget Advisory Committee which shall advise

the Board on the expenditures funded by the measure in order to ensure that such funds are spent for the purposes approved by the voters.

Severability

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

Special Election

It is requested that this initiative be submitted immediately to a vote of the people at a special election.