RESOLUTION #_______ OF THE GOVERNING BOARD

REDWOOD CITY ELEMENTARY SCHOOL DISTRICT

RESOLUTION OF THE GOVERNING BOARD OF THE REDWOOD CITY ELEMENTARY SCHOOL DISTRICT CALLING AN ELECTION FOR APPROVAL OF AN EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON JUNE 2, 2026

WHEREAS, Redwood City Elementary School District ("District") provides a high-quality education in a safe and supportive environment for learners; and

WHEREAS, experienced teachers, counselors, and staff provide students with a rigorous and supportive educational journey, helping set them up for success in high school, college, and careers; and

WHEREAS, the State has been an unreliable funding partner, and with education cuts at the federal level, funding for local schools is uncertain; and

WHEREAS, the high cost of living in San Mateo County is making it difficult to retain experienced teachers and attract educators starting their careers; and

WHEREAS, maintaining high-quality public schools in our neighborhoods contributes to the strength of the Redwood City community and local property values; and

WHEREAS, in order to keep pace with the rising costs of providing a quality education, the District is actively exploring local funding options; and

WHEREAS, the District Governing Board ("Board") believes placing a local per square foot building parcel tax measure, with a cap on the total amount, on the ballot in June 2026 is needed to maintain quality education for our local students; and

WHEREAS, the structure of the parcel tax is designed for contributions to be based on property size, meaning all property owners—residential, commercial, and industrial—share in funding local schools; and

WHEREAS, if approved by local voters, the parcel tax measure could provide locally-controlled school funding that could be used to: attract and retain qualified teachers, counselors, and school staff; maintain hands-on science classes and provide math and science enrichment; preserve science, technology, engineering, and math instruction; support quality reading and writing programs; and maintain manageable class sizes; and

WHEREAS, the parcel tax measure would include mandatory local control and fiscal accountability requirements, including: all funds would go to Redwood City schools, not the State or Federal government; no funds could be used for administrator salaries or pensions; independent citizens' oversight, public disclosure, and mandatory annual audits; senior homeowners 65+ could be eligible for an exemption; and

WHEREAS, Section 4 of Article XIIIA of the California Constitution and Government Code Section 50079 authorizes a school district, upon approval of two-thirds of the electorate voting on the measure, to levy a special tax for specified purposes following notice and public hearing; and

WHEREAS, in the judgment of this Board, following a public hearing and comment, it is advisable to request that the Superintendent of Schools of San Mateo County call an election and submit to the voters of the District the question of whether the District shall levy a special tax within the District for the purpose of raising additional revenue for the District; and

WHEREAS, pursuant to Education Code section 5342 and applicable Elections Code sections, such election shall occur on June 2, 2026, and pursuant to Elections Code sections 10400, 10402, and 10403, 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 by the Governing Board of the Redwood City Elementary School District that:

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 June 2, 2026.

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, June 2, 2026, 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 for the educational 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, 2026, if adopted by voters, the qualified special tax shall be collected by the San Mateo County Tax Collector ("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 special 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 the Education Code, Elections Code, Government Code, and California Constitution.

Section 6. Authority for Specifications. The authority for the specification of this election order is contained in 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 March 4, 2026, to the County Superintendent, the San Mateo County Registrar of Voters ("Registrar"), 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 March 4, 2026, 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 Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold the election on June 2, 2026, in accordance with law and these specifications. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.

(b) *Voter Pamphlet.* The Registrar 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 Registrar 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 Registrar of Voters 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 and conducted in the manner prescribed by Elections Code section 10418.

(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 Registrar and the County of San Mateo 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 special tax may be spent for the authorized purposes.

Section 11. Ballot Arguments. The Board President and/or their designees are hereby authorized to prepare and file with the Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar, 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, Board President, or their 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 and/or Board President, in the best interests of the District.

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

PASSED AND ADOPTED this 25th day of February, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

____
President of the Governing Board
Redwood City Elementary School District

ATTEST:

____
Secretary to the Governing Board
Redwood City Elementary School District

EXHIBIT "A"

Summary of Measure

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

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

To support Redwood City Elementary School District students by attracting and retaining highly qualified teachers/ counselors; preserving hands-on science, technology, engineering, and math instruction; supporting quality reading and writing programs; and maintaining manageable class sizes; shall Redwood City Elementary School District's measure be adopted, levying 17.5¢ per building square foot with a cap on the total amount, or $25/unimproved parcel, providing $12,200,000 annually for 8 years, with independent citizens' oversight, senior citizen exemptions, no funds for administrators, and all funds staying local?

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

EXHIBIT “B”

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

Measure __

[letter designation to be assigned by San Mateo County Registrar of Voters]

Elementary Education Improvement and Student Achievement Measure

The Redwood City Elementary School District faces ongoing funding challenges compared to neighboring San Mateo County districts. Student success is our District’s priority, and most of the budget goes directly to academic programs and classroom instruction to deliver quality education to all of our students.

We believe it is essential to give local children access to the same quality of education as neighboring districts, which requires the funding needed to provide a well-rounded education in core academics, including science, music and art, with strong classroom instruction from qualified teachers and the existing local parcel tax is a critical source of funding for this purpose.

TERMS

To support Redwood City Elementary School District students by attracting and retaining highly qualified teachers and counselors; preserving hands-on science, technology, engineering, and math instruction; supporting quality reading and writing programs; and maintaining manageable class sizes; shall Redwood City Elementary School District’s measure be adopted, levying 17.5¢ per building square foot with a cap on the total amount, or $25/ unimproved parcel, providing $12,200,000 annually for 8 years, with independent citizens’ oversight, senior citizen exemptions, no funds for administrators, and all funds staying local?

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- Attract and retain qualified teachers, counselors, and school staff;
- Support quality reading and writing programs;
- Maintain manageable class sizes;
- Maintain hands-on science classes, and provide math and science enrichment;
- Preserve science, technology, engineering, and math instruction;
- Protect arts and music programs so every student has access to a well-rounded education;
- Maintain ongoing literacy programs; and
- Upgrade classroom technology and instructional tools to keep learning current.

No parcel tax funds will be spent on administrative salaries or pensions.

A. <u>Allocation of Funds</u>

The proceeds of the qualified special tax authorized by the Measure shall be used for the purposes detailed above. Available Revenues raised by the levy of the qualified special tax authorized by the Measure shall be allocated between the

District and school sites as follows: 50% of Available Revenues allocated for expenditure at the direction of the District; 50% of Available Revenues shall be allocated for expenditures at the direction of school sites (“School Funds”).

The School Funds shall be allocated to each school site, including charter schools operating in the District under a charter approved by the Governing Board of the District (“Board”), as follows: (1) each school site shall be allocated $50,000 from the amount of School Funds; (2) of the remaining School Funds, 55% of the amount shall be allocated to each school site based on the total student enrollment at the school sites in the prior school year and 45% of the amount shall be allocated to each school site based on the total enrollment of Unduplicated Pupils at the school sites in the prior school year. The District will use a state-certified dataset on which to determine student enrollment and enrollment of Unduplicated Pupils.

The District may adopt procedures and requirements for school sites to develop and submit expenditure plans, including requiring Board approval, prior to disbursement of any of the School Funds.

The above allocations and formulas may only be altered with a 4/5 vote of the Board upon a finding by the Board that fiscal conditions require a temporary modification of the allocation for a specific fiscal year.

B. <u>Amount and Basis of Tax</u>

Upon approval of two-thirds of those voting on this Measure, the District shall be authorized to levy an annual qualified special tax on all Parcels of Taxable Real Property for a period of eight (8) years commencing on July 1, 2026. The qualified special tax shall be levied on Improved Parcels at the rate of $0.175 per building square foot not to exceed the Maximum Tax Amount per parcel and at the rate of $25 per Unimproved Parcel.

This qualified special tax is estimated to raise $12,200,000 in annual local funding for District schools. The amount of annual local funding raised by this special tax may 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.

The Measure shall not alter the levy of Measure U as adopted by voters in 2016 which shall continue to be levied pursuant to its terms.

C. <u>Definitions</u>

For purposes of this Measure, the following terms shall be defined as set forth below:

“Available Revenues” shall mean the amount of money resulting from the levy of the qualified special tax authorized by this Measure after deduction of authorized charges for services provided by the County of San Mateo for the preparation and collection of the tax, legal and audit fees, and any other costs incurred by the District associated with the calculation, levy, and collection of the tax.

"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 of Taxable Real Property on which exists any building.

"Maximum Building Size**"** is defined as the building square footage of the largest parcel at which the cumulative total of building square footage in the District does not exceed 80 percent of the total building square footage in the District, when all taxable parcels are ordered from smallest to largest by building square footage. This determination shall be based on the most recent San Mateo County Assessor ("County Assessor") lien roll available, including supplemental data, to the District as of July 1 of the tax year.

"Maximum Tax Amount**"** is defined for each tax year as an amount equal to $0.175 multiplied by the Maximum Building Size. The District shall make this Maximum Tax Amount, the calculation of the Maximum Tax Amount, and the Maximum Building Size available upon request following the completion of the calculation in each year.

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the San Mateo County Tax Collector ("County Tax Collector"). 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.

"Unduplicated Pupil" shall have the same meaning as provided by Education Code section 42238.02. If the data necessary to determine the number of Unduplicated Pupils becomes unavailable during the levy of the qualified special tax authorized by this Measure, the Board shall designate a replacement measure that most closely approximates the population of pupils intended to be captured by the definition provided in Education Code section 42238.02 as of June 1, 2026.

"Unimproved Parcel" is defined as a Parcel of Taxable Real Property on which no building exists.

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

D. Exemptions

Upon application and pursuant to any procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons:

a) Sixty-five years of age or over who occupies said parcel as a principal residence, ("Senior Citizen Exemption");

b) Receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a 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, who occupies said parcel as a principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application and exemptions granted under prior 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. <u>Claims / Exemption Procedures</u>

In determining whether a parcel is an Improved Parcel or Unimproved Parcel and for determining the number of building square footage for levy of the qualified special tax, the District shall refer to the data reported by the County Assessor, 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.

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 tax, including the Senior Citizen Exemption, SSI Exemption, SSDI Exemption, the application of the definition of "Parcel of Taxable 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. 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.

D. <u>Accountability Provisions</u>

1. <u>Independent Citizens Oversight Committee</u>. The Board shall provide for an independent citizen oversight committee to oversee the special taxes 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 establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the committee's operation and shall have the option to extend the current Measure U independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

2. <u>Annual Audit</u>. Upon the levy and collection of this special tax, the Board shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the special account remain unexpended, the Superintendent or chief business official of the District shall cause a report to be filed with the Board no later than December 31 of each year, commencing December 31, 2027, stating (1) the amount of funds collected and expended in such year, and (2) the status of any projects or description of any programs funded from the proceeds of the tax. The report may relate to the calendar year, fiscal year, or other appropriate annual

period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

3. Specific Purposes. Proceeds of the special tax shall be applied only for the purposes listed above. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.

E. 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 special tax. This provision shall be deemed to be declaratory of existing procedures governing District expenditures.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of a special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special 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, paragraph, sentence and clause 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 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.

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

EXHIBIT C

FORM OF
FORMAL NOTICE OF SPECIAL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Redwood City Elementary School District of San Mateo County, California, that in accordance with the provisions of the Education Code, the Elections Code, and the Government Code of the State of California, an election will be held on June 2, 2026, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

> To support Redwood City Elementary School District students by attracting and retaining highly qualified teachers/ counselors; preserving hands-on science, technology, engineering, and math instruction; supporting quality reading and writing programs; and maintaining manageable class sizes; shall Redwood City Elementary School District's measure be adopted, levying 17.5¢ per building square foot with a cap on the total amount, or $25/unimproved parcel, providing $12,200,000 annually for 8 years, with independent citizens' oversight, senior citizen exemptions, no funds for administrators, and all funds staying local?

By execution of this formal Notice of Election, the County Superintendent of Schools of San Mateo County orders 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 County Superintendent of Schools of San Mateo County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Governing Board of the Redwood City Elementary School District adopted February 25, 2026, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____________, 2026.

____
County Superintendent of Schools
San Mateo County, California