

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
CALLING AN ELECTION, ESTABLISHING SPECIFICATIONS OF THE ELECTION
ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS
OCCURRING ON NOVEMBER 5, 2024**

WHEREAS, the Mountain View Whisman School District ("District") is dedicated to providing a quality education tailored to the unique needs of each of its over 4,500 students across 11 schools, ensuring their academic, social, and emotional success; and

WHEREAS, the high cost of living in the community presents significant challenges in retaining local teachers who are integral to the success of students, necessitating additional local funding to offer competitive wages and reduce turnover rates; and

WHEREAS, approximately 37% of the District's students are English Language Learners, foster youth, or experiencing homelessness, requiring specialized support to overcome significant academic barriers; and

WHEREAS, the District has undertaken initiatives such as providing Internet and Chromebooks for every child, expanding after-school programs, and offering specialized instruction to increase literacy rates, all of which require further funding to continue and expand; and

WHEREAS, the District has historically been supported by local funding through voter-approved parcel taxes, with the most recent approval in 2017 set to expire in 2025; and

WHEREAS, the expiration of this funding poses a risk of cuts to academic programs and teacher salaries, threatening the quality of education provided by the District; and

WHEREAS, the Board of Trustees ("Board") is placing a measure on the November ballot to renew the expiring parcel tax funding, potentially reducing the burden on single-family homes by basing the measure on the square footage of buildings on a given parcel; and

WHEREAS, the proposed measure could include a rate of 15 cents per building square foot, with a cap on the amount any one parcel could pay; and

WHEREAS, such a measure would enable the District to attract and retain highly qualified teachers with competitive compensation, provide rigorous academics and enrichment to all students, and ensure essential social and emotional support, including the addition of a counselor at each elementary school; and

WHEREAS, the measure would also maintain high standards in science, math, technology, and hands-on learning, preparing students for future success; and

WHEREAS, all proceeds from the measure would be controlled locally, could not be taken away by the State, and would not be used for administrators' salaries or pensions, ensuring fiscal accountability through independent citizens' oversight and mandatory annual audits; and

WHEREAS, senior citizen homeowners would continue to be eligible for an exemption from the cost of the measure; and

WHEREAS, the California Constitution and Government Code authorize the District, upon approval of 2/3rds of the electorate, to levy qualified special taxes on 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 Santa Clara County Superintendent of Schools call an election and submit to the voters of the District the question whether the District shall levy a qualified special tax within the District for the purpose of raising additional revenue for the District; 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. This 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 Santa Clara 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 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**. The authority for the specifications of this election order is contained in the Education Code, and the authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 4. Collection of the Tax. Beginning July 1, 2025, if adopted by voters, the qualified special 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 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.

The Measure shall not impact the continued levy of the special tax adopted by voters at the May 2017 election known as "Measure B." The tax authorized by Measure B shall continue to be levied through June 30, 2025 regardless of the outcome of the Measure.

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 specifications 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 not later than August 7, 2024, to the County Superintendent, the Santa Clara County Registrar of Voters ("Registrar"), and the Clerk of the Board of Supervisors of Santa Clara 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 Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold the election 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 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 Santa Clara 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.
- (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 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 its 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, ADOPTED, and APPROVED by the Board of Trustees, of the Mountain View Whisman School District, this 30 day of May, 2024, by the following votes:

AYES:

NOES:

ABSENT:

By: _____
 Devon Conley
 President, Board of Trustees

By: _____
 Christopher Chiang
 Vice President, Board of Trustees

By: _____
William Lambert
Member, Board of Trustees

By: _____
Laura Ramirez Berman
Member, Board of Trustees

ATTEST:

By: _____
Laura Blakely, Clerk
Board of Trustees

EXHIBIT A

SUMMARY OF MEASURE

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

To maintain local funding for high-quality elementary and middle schools; attract and retain qualified teachers; provide academic support for students struggling with reading and writing; and enhance science, technology, engineering, arts and math programs; shall Mountain View Whisman School District's measure renewing parcel tax authority at \$0.15/building area square foot capped at \$1,750/parcel and \$25/unimproved parcel, be adopted, raising approximately \$5,400,000 annually for 8 years, with senior exemptions, citizens' oversight, and funds staying local?

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

EXHIBIT "B"

FULL BALLOT TEXT

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT

Measure ____

[letter designation to be assigned by Santa Clara County Registrar of Voters]

TERMS

The Board of Trustees ("Board") of the Mountain View Whisman School District ("District") is committed to improving academic performance and the quality of education for students within the District.

The District recognizes the critical need for local funding to support its educational goals and maintain high standards in academic programs, teacher retention, and student support services.

The high cost of living in the area necessitates competitive compensation to attract and retain quality educators, which is vital for student achievement and overall community well-being.

The District's proposed parcel tax measure aims to renew expiring funding, reduce the financial burden on single-family homeowners, and ensure all students receive a well-rounded education, preparing them for high school, college, and future careers.

The measure includes strict fiscal accountability requirements, ensuring that all funds are used as intended and remain under local control, benefiting the entire community and maintaining the high-quality education that residents expect and support.

A. Amount and Basis of Tax

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, 2025. The qualified special tax shall be levied on Improved Parcels at the rate of \$0.15 per building square foot not to exceed \$1,750 per parcel and at the rate of \$25 per Unimproved Parcel.

This qualified special tax is estimated to raise \$5,400,000 in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to 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 Santa Clara County Treasurer-Tax Collector's Office ("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 qualified 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 of Taxable Real Property on which exists any building.

“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.

The existing qualified special tax approved by voters as Measure B in 2017 shall cease to be levied after June 30, 2025. The Measure B qualified special tax shall not be collected in any year in which the qualified special tax authorized by this Measure is collected.

B. Exemptions

Under procedures adopted by the District, upon application, an exemption from payment of the qualified special tax will be made available to any owners of a parcel used solely for owner-occupied, single-family residential purposes who:

- 1) Are receiving Supplemental Security Income for a disability regardless of age; or,
- 2) Will attain 65 years of age prior to July 1 of the tax year; or,
- 3) Are receiving Social Security Disability Insurance benefits, regardless of age, and 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.

Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the qualified special tax, so long as such applicant continues to qualify for the exemption. Exemptions granted under the current qualified special tax levied by the District will not require re-approval and will provide an exemption for the parcel for the term of the qualified special tax levied pursuant to this Measure so long as such applicant remains eligible for the exemption.

C. Claim / 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 special tax, including the exemptions, 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 special tax, the decisions of the District shall be final and binding.

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 Santa Clara 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 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. Appropriations Limit

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

E. Accountability Measures

1. *Specific Purposes.* The proceeds of the qualified special tax shall be applied only to the specific purposes identified above.
2. *Annual Reports.* The proceeds of the qualified special tax shall be deposited into a fund, which shall be kept separate and apart from other funds 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, 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, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Independent Oversight Committee.* A committee shall be appointed or designated by the Board to ensure that the qualified special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds. The Board shall provide for the composition, duties, funding, and other necessary information regarding the committee's formation and operation, and may designate an existing committee to oversee this Measure's revenues.

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 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 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 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.

EXHIBIT C

**FORMAL NOTICE OF SPECIAL TAX ELECTION
[Sample for Use/Completion by the County Superintendent]**

NOTICE IS HEREBY GIVEN to the qualified electors of the Mountain View Whisman School District of Santa Clara County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an election will be held on November 5, 2024, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

To maintain local funding for high-quality elementary and middle schools; attract and retain qualified teachers; provide academic support for students struggling with reading and writing; and enhance science, technology, engineering, arts and math programs; shall Mountain View Whisman School District's measure renewing parcel tax authority at \$0.15/building area square foot capped at \$1,750/parcel and \$25/unimproved parcel, be adopted, raising approximately \$5,400,000 annually for 8 years, with senior exemptions, citizens' oversight, and funds staying local?

By execution of this formal Notice of Election the County Superintendent of Schools of Santa Clara 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 Santa Clara County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Trustees of the Mountain View Whisman District adopted _____, 2024, in accordance with the provisions of State law.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____, 2024.

County Superintendent of Schools
Santa Clara County, California