

**San Francisco Unified School District  
San Francisco, California**

**Superintendent's Proposal**

**81-28Sp1 – Proposing a Qualified Special Tax and Establishing Specifications of the Election Order**

**Requested Action: That the Board of Education resolves, determines and orders that the District propose a qualified special tax to be placed on the June 3, 2008 consolidated election ballot for the City and County of San Francisco.**

**WHEREAS:** The Board of Education of the San Francisco Unified School District (the "Board") believes that a qualified special tax is necessary to maintain quality education for all of the students of the San Francisco Unified School District (the "District"); and

**WHEREAS:** Funding from the State of California (the "State") and Federal Government have been inadequate to meet these objectives and the Board has no assurance that State of Federal funding will permit the District to meet these objectives in the future; and

**WHEREAS:** Since Proposition 13 passed in 1978, California's per-pupil spending has slid to one of the lowest in the nation; in January 2008, an *Education Week* report ranked California 46<sup>th</sup> in education spending nationwide; and

**WHEREAS:** San Francisco has the second highest cost of living of any city in the country but there are 13 cities in California alone that pay teachers more than San Francisco; and

**WHEREAS:** The District has a difficult time attracting and retaining quality teachers, with some schools suffering from high teacher turn over and some subjects, such as bilingual education, special education, math, and science, experiencing teacher shortages; and

**WHEREAS:** Education studies have show that one of the most important factors determining student achievement is a fully supported, well-trained and consistent teacher in the classroom; and

**WHEREAS:** The Board of Education has determined in its best judgment that in order to maintain quality education in San Francisco for all students that an election is advisable and necessary to request voters to authorize a qualified special tax in the amount of \$198 per year per taxable parcel, to be collected beginning July 1, 2008.

**WHEREAS:** Section 4 of Article XIII A 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 proposition, to levy a qualified special tax for specified purposes following notice and a public hearing; and

**WHEREAS:** The Board of Education has conducted a public hearing after due notice regarding the proposed authorization of the parcel tax, as required by law, and

**THEREFORE BE IT RESOLVED:** That the Board of Education of the San Francisco Unified School District does hereby resolve, determine and order as follows:

Section 1. Recitals: All of the recitals herein are true and correct.

Section 2. Order of Election: That the Board has the authority for ordering the election pursuant to Section 4 of Article XIII A of the California Constitution Section 50075 *et. seq.* of the Government Code and that this resolution stands as the order to the San Francisco Department of Elections (the "Department of Elections") to call an election with the boundaries of the District on June 3, 2008, and submit to the voters of the District for approval the proposition attached and marked as Exhibit A hereto and incorporated herein by referenced. The authority for the specifications of this election order is contained in Sections 5304 and 5322 of the Education Code and Section 50079 of the Government Code. The proposition attached and marked as Exhibit A hereto is summarized as:

To enhance quality educational programs for children; attract and retain quality teachers and staff by increasing salaries; provide teachers with additional compensation for extra work at hard-to-staff schools and in hard-to-fill subject areas; and increase teacher training, resources and classroom support, technology, innovation and accountability, shall the San Francisco Unified School District be authorized to levy \$198 per parcel annually, adjusted for inflation, with mandatory citizen oversight?

The Department of Elections is hereby requested to cause this summary of the proposition to appear on the ballot, pursuant to California Elections Code section 13247.

Section 3. Specifications of the Ballot Proposition: The Board hereby requests the Department of Elections to submit to the voters on June 3, 2008, the ballot proposition attached and marked as Exhibit A hereto and incorporated herein by reference.

Section 4. Filing of Order of Election: That the Superintendent of Schools is hereby directed to deliver this Resolution, which constitutes the order of election, and a formal notice of the election to the Department of Elections no later than February 22, 2008. That the Superintendent of Schools is hereby requested to perform the duties under Education Code section 5302, to call the election, prepare recommendations, statements, or arguments for the election as required and to receive petitions, as necessary.

Section 5. Formal Notice: That the Superintendent of Schools is hereby directed to prepare a Formal Notice of School Parcel Tax Election (the "Notice") containing the information required by and the procedures required by Section 5360 *et. seq.* of the Education Code, in substantially the form attached hereto as Exhibit "B" and to publish and/or post the Notice as required by law.

Section 6. Conduct of the Election:

(a) Request to San Francisco Department of Elections: Pursuant to Section 5303 of the Education Code, the San Francisco Department of Elections 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 Department of Elections deliver a copy of all published notices to the Clerk of this Board pursuant to Section 12113 of the Elections Code.

(b) Voter Pamphlet: The Department of Elections is requested to cause the exact wording of the summary of the proposition contained in Section 2 above to appear on the ballot, and to print the full text of the proposition contained in Exhibit A in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. In the event the full text of the proposition is not reprinted in the voter information pamphlet, the Department of Elections is requested to print immediately below the impartial analysis of the proposition, in no less than 10-point boldface type, a legend substantially stating as follows:

The above statement is an impartial analysis of Proposition \_\_\_\_\_. If you desire a copy of the full Proposition, please call the San Francisco Department of Elections [insert phone number] and a copy will be mailed to you at no cost.

(c) Consolidation: In accordance with Education Code section 5342 and Elections Code section 10402.5, it is hereby requested that the special election to be held hereunder be consolidated by the Department of Elections and the Board of Supervisors, for all purposes, with the Statewide election scheduled for the same day and with any and all other elections also called to be held on June 3, 2008.

(d) Canvass of Results: The Board of Supervisors is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

(e) Required Vote: The proposition shall become effective as of July 1, 2008 upon the approval of two-thirds of those voting thereon in the June 3, 2008 election.

Section 7. Ballot Arguments: The members of the Board, the Superintendent of Schools, and officers of the District are hereby authorized, but not directed, to designate one of its members, or the Superintendent, to prepare and file with the Department of Elections a ballot argument in favor of the proposition within the time established by the Department of Elections, which shall be considered the official ballot argument of the District as the sponsor of the proposition.

Section 8. Further Authorizations: The members of the Board, the Superintendent of Schools, 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 consistent with law. All actions heretofore 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. The Superintendent of Schools or designee is further authorized and directed to make any changes to the text of the proposition described in this Resolution, or to the abbreviated form of the proposition, or to the text of this Resolution, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 9. Appropriations Limit: The Board shall provide, pursuant to Section 7902.1 of the Government Code or any successor provision of law, for any increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be collected and spent for the authorized purposes.

The Clerk of the Board is hereby directed immediately to send a certified copy of this Resolution to the San Francisco Department of Elections, and the San Francisco Board of Supervisors no later than February 22, 2008.

**The forgoing Resolution was adopted at the Regular Meeting of the Board of Education on February 12, 2008 by the following vote:**

**AYES: 6**

**NAYS: 0**

**ABSENT: 1**

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**Carlos A. Garcia**  
**Superintendent of Schools and**  
**Secretary, Board of Education**

THIS IS TO CERTIFY THAT THE FOREGOING  
RESOLUTION WAS ADOPTED BY THE BOARD OF  
EDUCATION OF THE CITY AND COUNTY OF SAN  
FRANCISCO AT ITS REGULAR MEETING HELD  
ON FEBRUARY 12, 2008 BY A VOTE OF 6 AYES  
0 NAYS 0 ABSTAIN 1 ABSENT.

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Esther V. Casco, Executive Assistant  
Board of Education

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Date

## EXHIBIT A

### FULL TEXT OF THE SAN FRANCISCO UNIFIED SCHOOL DISTRICT SAN FRANCISCO QUALITY TEACHER AND EDUCATION ACT OF 2008

This Proposition may be known and referred to as the "San Francisco Quality Teacher and Education Act of 2008" or as "Proposition \_\_\_\_" [designation to be assigned by the San Francisco Department of Elections].

#### FINDINGS

**WHEREAS:** The Board of Education of the San Francisco Unified School District (the "Board") believes that a qualified special tax is necessary to maintain quality education for all of the students of the San Francisco Unified School District (the "District"); and

**WHEREAS:** Funding from the State of California (the "State") and Federal Government have been inadequate to meet these objectives and the Board has no assurance that State or Federal funding will permit the District to meet these objectives in the future; and

**WHEREAS:** Since Proposition 13 passed in 1978, California's per-pupil spending has slid to one of the lowest in the nation; in January 2008, an *Education Week* report ranked California 46<sup>th</sup> in education spending nationwide; and

**WHEREAS:** San Francisco has the 2<sup>nd</sup> highest cost of living of any city in the country but there are 13 cities in California alone that pay teachers more than San Francisco; and

**WHEREAS:** The District has a difficult time attracting and retaining quality teachers, with some schools suffering from high teacher turn over and some subjects, such as bilingual education, special education, math, and science, experiencing teacher shortages; and

**WHEREAS:** Education studies have show that one of the most important factors determining student achievement is a fully supported, well-trained and consistent teacher in the classroom; and

**WHEREAS:** The Board of Education has determined in its best judgment that in order to improve quality education in San Francisco for all students that an election is advisable and necessary to request voters to authorize a qualified special tax in the amount of \$198 per year per parcel of taxable real property, to be collected beginning July 1, 2008;

**WHEREAS:** Section 4 of Article XIII A 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 proposition, to levy a qualified special tax for specified purposes following notice and a public hearing; and

**WHEREAS:** The Board of Education has conducted public hearing after due notice regarding the proposed authorization of the special tax, as required by law, and

**THEREFORE BE IT RESOLVED:** That based upon these findings, the Board of Education of the San Francisco Unified School District provides as follows:

**Section 1: TERMS OF THE SAN FRANCISCO QUALITY TEACHER AND EDUCATION ACT OF 2008**

(a) Terms and Purposes: Upon approval of two thirds of those voting on this proposition, the District shall be authorized to and shall levy a qualified special tax of \$198 per year per parcel of taxable real property in the District, commencing July 1, 2008, and adjusting for inflation each year thereafter by the San Francisco All Items Consumer Price Index for All Urban Consumers (CPI-U) as reported by the US Department of Labor's Bureau of Labor Statistics.

The qualified special tax shall be known and referred to as the "San Francisco Quality Teacher and Education Act of 2008." Proceeds of the San Francisco Quality Teacher and Education Act of 2008 shall be authorized to be used to:

- ✓ Strategically raise the salary of teachers and provide retention bonuses so the District can compete with other districts in attracting and retaining the best teachers to support student achievement;
- ✓ Provide additional compensation/stipends to teachers who work at schools with high teacher turnover and in hard-to-fill subject areas;
- ✓ Provide additional training to staff, including Child Development Program and K-12 teachers and paraprofessionals;
- ✓ Provide more competitive compensation and/or benefits to other school personnel;
- ✓ Develop a Master Teacher program and provide incentives for exceptional teachers to stay in the classroom to support student achievement and promote professional learning communities;
- ✓ Expand and improve the Peer Assistance and Review program and increase teacher support and accountability;
- ✓ Support best practices at schools by providing additional recognition and resources to schools that model effective school-wide strategies and show the most growth in student achievement;
- ✓ Improve academic innovation, technology and other support resources to assure continuous growth of innovative teaching and learning opportunities and provide students, parents, and teachers with access to current technology and adequate resources to support student achievement;
- ✓ Allocate a portion of funds to public charter schools; and
- ✓ Provide oversight to make sure the proceeds from the parcel tax are only spent in the manner approved by the voters.

(b) Senior Citizen Exemption Available: An optional exemption from the special tax will be made available annually to each individual in the District who attains 65 years of age prior to July 1 of the tax year, and who owns a beneficial interest in the parcel, and who uses that parcel as his or her principal place of residence, and who applies to the District on or before July 1 of each tax year, or during the first year of the tax at a date to be determined by the Board of Education. Any application for such exemption must be submitted to the District and must be renewed annually.

## **Section 2: ACCOUNTABILITY MEASURES**

(a) Oversight Committee: An independent oversight committee shall be appointed by the Board of Education to ensure that the proceeds from this proposition are expended for the purposes described in the proposition.

(b) Government Code Section 50075.1 Compliance: 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 propositions pursuant to Government Code Section 50075.1 that include, but are not limited to, all of the following: (i) a statement indicating the specific purposes of the qualified special tax, (ii) a requirement that the proceeds be applied only to the specific purposes identified pursuant to subsection (i), (iii) the creation of a separate special account into which the proceeds from the special taxes shall be deposited, and (iv) an annual report pursuant to Section 50075.3. of the Government Code.

(c) Government Code Section 50075.3 Compliance: Pursuant to Section 50075.3 of the Government Code, the Board directs that the Chief Financial Officer of the District file a report with the Board no later than January 1, 2009, and at least once a year thereafter. The annual report shall contain both of the following: (i) the amount of funds collected and expended from the special taxes, and (ii) the status of any projects or programs required or authorized to be funded as identified in subsection (a)(i) hereof from the proceeds of the special taxes.

(d) Specific Purposes: All of the purposes set forth in the proposition shall constitute the specific purposes of the San Francisco Quality Teacher and Education Act of 2008, and the proceeds of that special tax shall be applied only for such purposes, and shall not fund any program, project or reduction other than those authorized above.

## **Section 3: PROTECTION OF FUNDING**

If the adoption of this Proposition results in any decrease in State or Federal funding to the District, then the amount of the special taxes authorized by this Proposition will be reduced annually as necessary in order to restore any such reduction in State or Federal funding; or the Board may authorize the Tax Collector to transfer to the City's Children's Fund, or such other fund as the Board may designate for activities that are consistent with the general purposes of this proposition, such amounts as are designated by the Board to be necessary to restore any such reduction in State or Federal funding.

## **Section 4: LEVY AND COLLECTION**

(a) Collection: The San Francisco Quality Teacher and Education Act of 2008 special tax shall be collected by the City And County of San Francisco's Office of the Treasurer and Tax Collector (the "Tax Collector") at the same time and in the same manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Tax Collector. The collection of taxes under the Quality Teacher in Every Classroom of 2008 shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

(b) Definition: "Parcel of taxable real property" as used herein shall be defined as any unit of real property in the City and County of San Francisco that receives a separate tax bill for *ad valorem* property taxes from the Tax Collector's Office.

(c) Exemption: All property that the Tax Collector has determined to be otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the San Francisco Quality Teacher and Education Act of 2008 in such year. The Tax Collector's determination of exemption or relief for any reason of any parcel from taxation, other than the Senior Citizen Exemption, shall be final on the taxpayer for purposes of the San Francisco Quality Teacher and Education Act of 2008. Taxpayers desiring to challenge the Tax Collector's determination should do so under the procedures established by the Tax Collector's Office and Section 4876.5 of the California Revenue and Taxation Code or other applicable law. Taxpayers seeking any refund of taxes paid pursuant to the San Francisco Quality Teacher and Education Act of 2008 shall follow the procedures applicable to tax refunds pursuant to the California revenue and Taxation Code.

(d) List of Senior Citizen Exemption: Parcels owned and occupied by individuals who are 65 years of age or older may be exempt pursuant to the Senior Citizen Exemption provisions set forth above. The District shall annually provide a list to the Tax Collector, on or before a date established by the Tax Collector each year, of the parcels which the District has approved for the Senior Citizen Exemption as described above.

(e) Duration: The collection of taxes pursuant to this San Francisco Quality Teacher and Education Act of 2008 shall commence July 1, 2008 and expire June 30, 2028.

(f) Appropriations Limit: The Board shall provide, pursuant to Section 7902.1 of the Government Code or any successor provision of law, for any increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be collected and spent for the authorized purposes.

## **Section 5: SEVERABILITY**

The Board hereby declares, and the voters by approving this proposition concur, that every section, paragraph, sentence and clause of this proposition 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 proposition 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.

**EXHIBIT B**  
**FORMAL NOTICE OF SCHOOL PARCEL TAX ELECTION**

NOTICE IS HEREBY GIVEN to the qualified electors of the San Francisco Unified School District of the City and County of San Francisco, California, that in accordance with the provisions of the Education Code of the State of California, an election will be held on June 3, 2008, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

To enhance quality educational programs for children; attract and retain quality teachers and staff by increasing salaries; provide teachers with additional compensation for extra work at hard-to-staff schools and in hard-to-fill subject areas; and increase teacher training, resources and classroom support, technology, innovation, and accountability, shall the San Francisco Unified School District be authorized to levy \$198 per parcel annually, adjusted for inflation, with mandatory citizen oversight?

Tax - Yes

Tax - No

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

All of the purposes enumerated in the foregoing proposition shall be united and voted upon as one single proposition, 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 \_\_\_\_\_.

The Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Education of the San Francisco Unified School District, adopted \_\_\_\_\_, 2008, in accordance with the provisions of Education Code Sections 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_ day of \_\_\_\_\_,  
2008

Carlos A. Garcia  
Superintendent of Schools  
San Francisco Unified School District  
City and County of San Francisco