

# PROPOSITION A

This Proposition may be known and referred to as the "San Francisco Quality Teacher and Education Act of 2008" or as "Proposition A".

## 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
- Conduct the election 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.

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