

Resolution # 21-I

RESOLUTION OF THE BOARD OF TRUSTEES OF THE LOMA PRIETA JOINT UNION ELEMENTARY SCHOOL DISTRICT CALLING FOR A NOVEMBER 3, 2020 ELECTION FOR THE RENEWAL OF SCHOOL PARCEL TAX

WHEREAS, the Loma Prieta Joint Union Elementary School District (the “District”) is devoted to quality, well-rounded public education; and

WHEREAS, our schools foster academic excellence in our community; and

WHEREAS, our school district is among the high achieving in the State of California (the “State”); and

WHEREAS, great teaching is the core of strong academic performance and, to maintain our high standard of excellence, local schools need to continue attracting and retaining highly qualified teachers; and

WHEREAS, we cannot rely on the State for the funding our schools need to maintain core academic programs and provide hands-on instruction; and

WHEREAS, ensuring our great schools can continue preparing local students for bright futures is important for the District and our community; and

WHEREAS, the District has engaged the community about priorities for the future of local elementary school education; and

WHEREAS, the extension of a local education funding measure could help retain qualified teachers, ensure teachers have adequate training and support, keep teacher salaries competitive with surrounding districts and maintain strong academic programs in reading, writing, math, and science; and

WHEREAS, fiscal accountability provisions would remain required by a local education funding measure, including ensuring independent citizen oversight and that all funds stay in our local schools; and

WHEREAS, no funding would be able to be taken by the State or used for administrator salaries; and

WHEREAS, an exemption from the cost of the measure would be available for seniors and people with disabilities; and

WHEREAS, unless Measure H is extended by the voters, the loss of \$328,000 annual funding will result in reductions of educational programs, increased class sizes, and risk the loss of highly qualified teachers; and

WHEREAS, Article XIII A, Section 4 of the California Constitution and Sections 50075 et seq., of the Government Code permit a school district to authorize a parcel tax for specified purposes and to levy such tax following approval by at least two-thirds of the voters voting upon the proposition; and

WHEREAS, the Board of Trustees proposes to place a measure on the November 3, 2020 ballot to continue its school parcel tax upon parcels of land within the District for the purposes set forth in this continuation; and

WHEREAS, such measure will maintain and preserve all existing senior exemptions to Measure H, without any further application being required from those eligible persons.

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF TRUSTEES OF THE LOMA PRIETA JOINT UNION ELEMENTARY SCHOOL DISTRICT AS FOLLOWS:

Section 1. This Board finds and determines that the foregoing recitals are true and correct.

Section 2. This Board hereby proposes the levy of the school parcel tax to provide stable local funding the State cannot take away to be specifically used to help:

- Retain highly qualified and experienced teachers;
- Maintain and protect strong core academic programs in reading, writing, math, history and science;
- Prepare students for high school;

Pursuant to Government Code Section 50075.1 the Board determines that the proceeds of the school parcel tax shall only be applied for the purposes stated above.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE SCHOOL PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES, BENEFITS OR PENSIONS.

Section 3. Subject to voter approval, the District's existing Measure H parcel tax which would have expired on June 30, 2021 would be renewed at \$164 per parcel per year commencing on July 1, 2021 shall be continued for seven (7) years from that date.

As used herein, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the District, for which the Santa Clara County Assessor or the Santa Cruz County Assessor, as applicable, issues a separate tax bill for *ad valorem* property taxes; provided, however, that any such parcels which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership, may, by submitting an application of the owners thereof by June 15 of any year to the District be treated as a single parcel for purposes of the levy of this parcel tax.

Section 4. Subject to voter approval as set forth below, the parcel tax shall be levied commencing with the 2020-21 (starting on July 1, 2021) fiscal year of the District, and shall be collected with, and in the same manner and subject to the same interest and penalties as, general *ad valorem* taxes collected by both the Santa Clara County Treasurer and Tax Collector and the Santa Cruz County Tax Collector (together, the “Tax Collector”). In accordance with the requirements of Government Code Section 50075.1(c), the District shall create a separate account into which the proceeds of the special tax shall be deposited.

Section 5. The levy and collection of the parcel tax is not intended to decrease or offset any increase in local, state or federal government funding sources that would otherwise be available to the District at any time during which the parcel tax may be levied. In the event that the levy and collection of the parcel tax does have such an effect, the District shall reduce the parcel tax levy to the extent of any such decrease or offset. Additionally, any persons who are the owners of a Parcel used solely for owner-occupied, single-family residential purposes, and either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the fiscal year in which the tax should apply, or (b) receiving Supplemental Security Income for a disability regardless of age, 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, may obtain an exemption from the levy of the school parcel tax, by submitting to the District an application of such owners or persons, prior to June 15 of any year.

Persons who currently receive an exemption from the District’s Measure H parcel tax, shall automatically qualify for an exemption from this new measure without needing to file a new application for an exemption.

The District may establish administrative procedures to periodically verify the continued qualification of any previously granted exemption.

Section 6. The Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District’s appropriation limit as shall be necessary to ensure that proceeds of the parcel tax may be spent for the authorized purposes set forth in Section 2 above and Section 7 below.

Section 7. The Board hereby requests that both the Santa Clara County Registrar of Voters and the Santa Cruz County Registrar of Voters submit the Measure attached hereto as Exhibits A to the voters of the District and to print the entire Full Ballot Text (Exhibit B) in the ballot pamphlet to be published and mailed for the election scheduled for Tuesday, November 3, 2020.

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as shown in Exhibit A hereto.

The District’s Superintendent, or designee, is hereby authorized and directed to make any changes to the text of the measure, or to the abbreviated form of the measure, as

may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 8. The measure set forth in Exhibits A and B shall be submitted to the voters of the District at an election to be held on November 3, 2020. If approved by at least two-thirds of the voters voting on the Measure, the Measure shall take effect on July 1, 2021.

Section 9. This Resolution shall stand as the order to both the Santa Clara County Registrar of Voters and the Santa Cruz Registrar of Voters to call an election within the boundaries of the District on November 3, 2020. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on November 3, 2020. Pursuant to Elections Code Section 10403 the Board acknowledges that the consolidation election will be held and conducted in the manner prescribed in Elections Code Section 10418.

Section 10. The Board hereby requests that both the Santa Clara County Registrar of Voters and the Santa Cruz County Registrar of Voters or other appropriate election officials of such counties, take all actions which are necessary or appropriate in connection with the election, including, but not limited to, printing and mailing sample ballots, arguments and applications for absentee ballots, canvassing election returns and certifying the results of the election to the Board. The Board hereby agrees to reimburse both Santa Clara County and Santa Cruz County in full for any services performed for the District upon presentation of invoices to the District.

Section 11. The Secretary of the Board is hereby authorized and directed to deliver a copy of this Resolution to the Santa Clara County Superintendent of Schools by August 4 2020 and the Registrars of Voters of Santa Clara County and Santa Cruz County, as well as their respective Clerks of the Board of Supervisors of Santa Clara County and Santa Cruz County, not later than August 7, 2020 , and to give notice of the election by causing both Registrars of Voters to publish the text of the Measure and other items, not later than 15 days before the date of the election. The Secretary of the Board is hereby further authorized and directed to post a copy of this Resolution on or near the doors of the District Office and in three public places within the District for at least two weeks before the date of the election.

Section 12. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution which can be given effect without the severed portion.

Section 13. The members of the Board are hereby authorized, but not directed, to prepare and file with both the Santa Clara County Registrar of Voters and Santa Cruz County Registrar of Voters a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by such Departments.

Section 14. Subject to two-thirds approval of the District's voters, the parcel tax shall be collected by the Tax Collector, at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Tax Collector. The parcel tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 15. The chief fiscal officer of the District shall, pursuant to Government Code Section 50075.3, file an annual report to the Board of Trustees as provided herein accounting for the parcel tax revenues collected and the manner in which they have been spent.

Section 16. The officers of the District are, and each of them acting alone is, hereby directed to take such other actions and to execute such other documents as are necessary to carry out the purposes of this Resolution.

Section 17. Pursuant to Elections Code Section 10400 the Board requests the governing body of any such other political subdivision, or any officer otherwise authorized by law, to partially or completely consolidate such election and to further provide that the canvass be made by anybody or official authorized by law to canvass the returns of the election, and that the Board consents to such consolidation.

The foregoing Resolution was adopted by the Board of Trustees of the Loma Prieta Joint Union Elementary School District at a regular meeting held on July 21, 2020 by the following vote:

AYES: 5
NOES: 0
ABSTAIN: 0
ABSENT: 0

/s/ Sara Donald
President, Board of Trustees
Loma Prieta Joint Union Elementary
School District

ATTEST:
/s/ Kim J. Mills
Clerk, Board of Trustees
Loma Prieta Joint Union Elementary School
District

EXHIBIT A

ABBREVIATED BALLOT TEXT

“To support high academic achievement for local students and provide stable local funding to maintain outstanding core academic programs in reading, writing, math, history and science, retain qualified and experienced teachers, and prepare students for an excellent high school, shall Loma Prieta Joint Union Elementary School District’s measure be adopted, extending without increasing its \$164 school parcel tax for seven years raising \$328,000 annually, with senior exemptions, independent citizen oversight, and all funds benefitting local students.”

Yes _____

No _____

EXHIBIT B

START OF FULL BALLOT TEXT

LOMA PRIETA JOINT UNION ELEMENTARY SCHOOL DISTRICT School Parcel Tax Measure __

INTRODUCTION AND PURPOSE

To support academic excellence to retain and attract quality teachers, and to provide local reliable funding for local schools that cannot be taken by the State, with no proceeds used for administrators' salaries, benefits and pensions, the Loma Prieta Joint Union Elementary School District ("District") proposes to extend without increasing its existing school parcel tax for a period of seven (7) years, starting on July 1, 2021, at a rate of \$164 per parcel per year, with an exemption available for senior citizens and certain disabled persons, and to implement accountability measures, including citizen oversight, to ensure the funds are used to help:

- Retain highly qualified and experienced teachers;
- Maintain and protect strong core academic programs in reading, writing, math, history and science;
- Prepare students for high school;

Pursuant to Government Code Section 50075.1, the proceeds of the school parcel tax shall only be applied for the purposes stated above. The proceeds of the parcel tax shall be deposited into a separate account created by the District.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE SCHOOL PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES, BENEFITS OR PENSIONS.

DEFINITION OF "PARCEL"

For purposes of the parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Loma Prieta Joint Union Elementary School District that receives a separate tax bill for *ad valorem* property taxes from either the Santa Clara County Assessor or the Santa Cruz County Assessor, as applicable. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall also be exempt from the parcel tax in such year.

For purposes of this parcel tax, any such "Parcels" which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting to the District an application of the owners thereof by June 15 of any year, be treated as a single "parcel" for purposes of the levy of the school parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to Government Code Section 50079(b)(1), any owner of a Parcel 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, 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, may obtain an exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District.

Persons who are owners of Parcels used solely for owner-occupied, single-family residential purposes and currently exempted from the District's Measure H parcel tax shall automatically be exempted from this Measure without having to file a new application.

The District may establish administrative procedures to periodically verify the continuance of any previously granted exemption.

With respect to all general property tax matters within their respective jurisdictions, either the Santa Clara County or the Santa Cruz County Treasurer and 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. With respect to matters specific to the levy of the school parcel tax, including any exemptions and the classification of property for purposes of calculating the tax, the decisions of the District shall be final and binding.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the 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 does 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 that would otherwise occur.

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 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 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 school parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel tax, as identified above; and (e) the District will maintain its existing parcel tax oversight committee to review the expenditure of parcel tax revenues.

End of Full Ballot Text of Measure