

SOQUEL UNION ELEMENTARY SCHOOL DISTRICT

Resolution # _____

RESOLUTION OF THE BOARD OF TRUSTEES
OF THE SOQUEL UNION ELEMENTARY SCHOOL DISTRICT
CALLING A MAY 7, 2013 MAIL BALLOT ELECTION FOR VOTER
APPROVAL OF A CORE ACADEMIC PROGRAMS PARCEL TAX

WHEREAS, the Soquel Union Elementary School District (the “District”) is devoted to providing all students with a high quality public education that emphasizes reading, writing, math and science programs; and

WHEREAS, the State is an unreliable partner when it comes to funding education and funding for our District has been reduced substantially in the past several years, and will be inadequate to provide the level of support to the District’s educational programs that the residents of the District expect and the students need; and

WHEREAS, increasing school class sizes, laying off teachers and cutting core academic programs will impact the quality of education today and students will suffer in the future; and

WHEREAS, stable local funding is needed to maintain our outstanding local schools; and

WHEREAS, local property values within the District are related to the quality of education available in the District’s public schools; and

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

WHEREAS, the Board of Trustees (the “Board”) of the District proposes to establish the levy of a core academic programs parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and

WHEREAS, the Board desires to apply all the proceeds of the core academic programs parcel tax to the protection of student programs and not for administrator salaries or benefits; and

WHEREAS, the Board desires to seek a local core academic programs parcel tax because the revenues of such can only benefit local District elementary and middle schools and cannot be taken by the State of California or other school districts; and

WHEREAS, the Board has conducted two public hearings in connection with the proposed election regarding the core academic programs parcel tax prior to the adoption of this Resolution;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Soquel 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 to establish the levy of a core academic instruction parcel tax to be used to:

- Protect core academic programs in reading, writing, math and science;
- Maintain advanced math, science and other courses for high-performing students;
- Improve technology in support of education programs;
- Attract and retain highly qualified teachers;
- Support smaller class sizes;
- Retain school libraries and librarians;
- Maintain art and music programs; and
- Keep schools safe and clean.

Under no circumstances shall any of the proceeds of the core academic programs parcel tax be used for administrators' salaries and benefits.

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

Section 3. The core academic programs parcel tax shall be a special tax of \$90 per year assessed against each Parcel.

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 Assessor/Tax Collector of Santa Cruz County, 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 annually submitting an application of the owners thereof by June 15 of each year to the Board be treated as a single parcel for purposes of the levy of this core academic programs parcel tax. The core academic programs parcel tax shall be levied in each fiscal year for eight (8) full years following voter approval of the tax.

Section 4. Subject to voter approval as set forth below, the core academic programs parcel tax shall be levied commencing with the 2013-2014 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 the Santa Cruz County Tax Collector. In accordance with the requirements of Government Code Section 50075.3, 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 core academic programs 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 core academic programs parcel tax does have such an effect, the District shall reduce the core academic programs parcel tax levy to the extent of any such decrease or offset. Additionally, any persons who are either (a) 65 years of age or older or (b) receiving Supplemental Security Income for a disability, regardless of age, and the owner of a Parcel used solely for owner-occupied, single-family residential purposes, **may obtain an exemption** from the levy of the core academic programs parcel tax, by submitting an application of such owners or persons, prior to June 15 of any year, to the District.

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 core academic programs parcel tax may be spent for the authorized purposes set forth in Section 2 above and Section 7 below.

Section 7. This Board hereby requests that the Santa Cruz County Registrar of Voters submit the following measure to the voters of the District and to print this entire Full Ballot Text in the ballot pamphlet to be published and mailed for the all-mailed ballot election scheduled for Tuesday, May 7, 2013:

* * *

SOQUEL UNION ELEMENTARY SCHOOL DISTRICT

Core Academic Programs Parcel Tax Measure ___

INTRODUCTION AND PURPOSE

To ensure reliable funding for Soquel schools that cannot be taken by the State, **protect academic programs in reading, writing, math and science and attract and retain highly qualified teachers, provide advanced math, science** and other courses for high-performing students, protect school libraries and librarians and maintain smaller class size, with no proceeds used for administrative salaries and benefits, the Soquel Union Elementary School District ("District") proposes to establish a core academic programs parcel tax for a period of eight years, beginning July 1, 2013, at the rate of \$90 per year, on each assessor's parcel located within the Soquel Union Elementary School District, with an **exemption available for senior citizens and recipients of SSI for a disability**, and to implement strict accountability measures, including **independent citizen oversight**, to ensure the funds are used to:

- Protect core academic programs in reading, writing, math and science;
- Maintain advanced math, science and other courses for high-performing students;
- Improve technology to support educational programs;
- Attract and retain highly qualified teachers;
- Support smaller class sizes;
- Retain school libraries and librarians;
- Maintain art and music programs; and
- Keep schools safe and clean

AMOUNT OF CORE ACADEMIC PROGRAMS PARCEL TAX; PERIOD OF ASSESSMENT

The core academic programs parcel tax shall be \$90 (or less as provided below) per year for eight (8) full years assessed against each Parcel.

The proceeds of the core academic programs parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF “PARCEL”

For purposes of the core academic programs parcel tax, the term “Parcel” means any parcel of land which lies wholly or partially within the boundaries of the Soquel Union Elementary School District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Cruz County Assessor/Tax Collector. 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 core academic programs parcel tax in such year.

For purposes of this core academic programs 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 an application of the owners thereof by June 15 of each year to the District, be treated as a single “parcel” for purposes of the levy of the core academic programs parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California Government Code Section 50079 (b), any owners of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older or (b) persons receiving Supplemental Security Income for a disability, regardless of age, **may obtain an exemption** from the core academic programs parcel tax by submitting an application therefore, by June 15 of any year, to the District.

With respect to all general property tax matters within its jurisdiction, the Santa Cruz County Assessor/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 core academic programs parcel tax, including the Senior Citizen Exemption and the SSI Exemption 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 core academic programs 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 core academic programs parcel tax. In the event that the levy and collection does have such an effect, the District shall cease the levy or shall reduce the core academic programs parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

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 core academic programs parcel tax levied in accordance with this Measure: (a) the specific purposes of the core academic programs parcel tax shall be those purposes identified above; (b) the proceeds of the core academic programs 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 core academic programs 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 core academic programs parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the core academic instruction parcel tax, as identified above. **Further, the Board of Trustees will establish a process for independent citizen oversight.**

End of Full Ballot Text of Measure

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as follows:

“EDUCATION IMPROVEMENT MEASURE. To provide stable funding for New Brighton Middle, Main Street, Opal Cliffs, Santa Cruz Gardens and Soquel Elementary for academic programs in reading, writing, math and science, attracting and retaining quality teachers, smaller class sizes, school libraries/librarians, maintaining art and music programs, shall Soquel Union Elementary School District levy an education tax of \$90 per parcel for eight years with citizen oversight, exempting senior citizens, no funds for administrators’ salaries, and all funds staying local?”

Yes _____

No _____

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 Section 7 shall be submitted to the voters of the District at a mail ballot election to be held on May 7, 2013. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2013.

Section 9. This Resolution shall stand as the order to the Santa Cruz County Registrar of Voters to call a mail ballot election within the boundaries of the District on May 7, 2013. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on May 7, 2013 and be conducted as a mail ballot as permitted by Election Code Sections 4000(c)(2) and 1500.

Section 10. The Board hereby requests that the Santa Cruz County Registrar of Voters or other appropriate election official of the County, 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 Santa Cruz County in full for any services performed by the County for the District upon presentation of an invoice 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 Cruz County Superintendent of Schools and the Registrars of Voters/Elections Department of Santa Cruz County, as well as the Clerk of the Board of Supervisors of Santa Cruz County, not later than February 7, 2013, and to give notice of the election by causing both the Registrars of Voters/Elections Departments 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 the Santa Cruz County Registrar of Voters/Election Department, a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by such Department.

Section 14. Subject to two-thirds approval of the voters, the core academic programs parcel tax shall be collected by the Santa Cruz County 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 collectors. The tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 15. Subject to two-thirds voter approval and prior to adoption of a resolution levying the qualified special tax in any given year, this Board shall conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be published pursuant to California Government Code Section 54954.6. Following said hearing this Board may adopt a resolution fixing the amount of tax to be raised and the rates for each type of property. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible.

Section 16. The Superintendent shall, pursuant to Government Code Section 50075.3, file an annual report as provided herein accounting for the core academic programs tax revenues collected and the manner in which they have been spent.

Section 17. 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 18. 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 any body 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 Soquel Union Elementary School District at a regular meeting held on February 6, 2013 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

/s/ _____
President, Board of Trustees
Soquel Union Elementary School District

ATTEST:

/s/ _____
Clerk, Board of Trustees
Soquel Union Elementary School District