

BEFORE THE BOARD OF TRUSTEES  
OF THE LOMA PRIETA JOINT UNION ELEMENTARY SCHOOL  
DISTRICT

Resolution # 14-01

RESOLUTION CALLING A NOVEMBER 5, 2013 ELECTION FOR  
VOTER APPROVAL OF AN EDUCATION PARCEL TAX

WHEREAS, the Loma Prieta Joint Union Elementary School District (the “District”) is devoted to providing high quality (K-8) education; and,

WHEREAS, the District has implemented a number of changes to generate sufficient funds for its education programs, including initiation of local fund-raising efforts; and,

WHEREAS, property values within the District are directly affected by changes in the quality of education available in the public schools; and,

WHEREAS, future funding for the District from the State of California and other sources is projected to be inadequate to provide the level of support to the District’s educational programs which the citizens of the District expect; 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 tax for specified purposes and to levy an education parcel tax following approval by at least two-thirds of the voters voting upon the proposition; and,

WHEREAS, the Board of Trustees of the District proposes to establish the levy of an education parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and,

WHEREAS, the District has conducted a public hearing in connection with the proposed election regarding a qualified special education parcel tax prior to the adoption of this Resolution;

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 of Trustees (the “Board”) finds and determines that the foregoing recitals are true and correct.

Section 2. This Board hereby proposes to establish the levy of an education parcel tax to be used to:

- (a) retain highly qualified and experienced teachers;

- (b) maintain outstanding core academic programs in reading, writing, math, and science; and
- (c) prepare students for an excellent high school.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE EDUCATION SPECIAL TAX BE USED FOR ADMINISTRATORS' SALARIES OR BENEFITS.

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

Section 3. The education parcel tax shall be a parcel tax of \$164 per year assessed against each Parcel annually for a period of seven years starting on July 1, 2014.

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 Clara County or 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 submitting an application of the owners thereof by June 1 of any year to the District be treated as a single parcel for purposes of the levy of this core academic programs parcel tax.

Section 4. Subject to voter approval as set forth below, the education parcel tax shall be levied commencing with the 2014-2015 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 Clara County and Santa Cruz County Tax Collectors, as applicable. 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 education 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 education parcel tax may be levied. In the event that the levy and collection does have such an effect, the District shall reduce the education 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 education parcel tax, by submitting an application of such owners or persons, prior to June 1 of any year to the District.

Section 6. This 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 educational parcel tax may be spent for the authorized purposes.

Section 7. The Board hereby requests that the Santa Clara County and Santa Cruz County Registrars 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 for the election scheduled for November 5, 2013:

*LOMA PRIETA SCHOOLS QUALITY EDUCATION MEASURE “\_\_”  
Loma Prieta Joint Union Elementary School District*

**INTRODUCTION AND PURPOSE**

To support high academic achievement for local students, retain highly qualified and experienced teachers, maintain outstanding core academic programs in reading, writing, math, and science, and prepare students for an excellent high school, the Loma Prieta Joint Union Elementary School District (K-8) proposes to establish an education parcel tax for a period of seven years, beginning July 1, 2014, at the rate of \$164 per year, on each assessor’s parcel located within the Loma Prieta Joint Union Elementary School District, with an exemption available for senior citizens and persons on Supplemental Security Income, and to implement accountability measures in connection with the temporary levy to ensure the funds are used to:

- retain highly qualified and experienced teachers;
- maintain outstanding core academic education programs in reading, writing, math, and science; and
- prepare students for an excellent high school.

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

**DEFINITION OF “PARCEL”**

For purposes of the special 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 the Santa Clara County Assessor/Tax Collector’s office or 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 education parcel tax in such year.

**For purposes of this special tax, any such “Parcels” which are (i) contiguous, (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 1 of each year to the District be treated as a single “parcel” for purposes of the levy of this education parcel tax.**

## **EXEMPTION OF 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 education parcel tax by submitting an application by June 1 of any year to the District.

With respect to all general property tax matters within its jurisdiction, the Santa Clara County and the Santa Cruz County Assessor/Tax Collector, respectively, 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 education parcel tax, including the Senior Citizen and SSI 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 education parcel tax is not intended to decrease or offset any increase in local, state or federal government sources that would otherwise be available to the District during the period of the education 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 education 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 education parcel tax levied in accordance with this Measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education 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 education 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 education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above. The District will also establish a citizens' oversight committee to review the expenditure of education parcel tax revenues.

\*End of Full Ballot Text of Measure\*

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

“To support high academic achievement for local students and provide stable local funding to maintain outstanding core academic programs in reading, writing, math, and science, retain highly qualified and experienced teachers, and prepare students

for an excellent high school shall the Loma Prieta Joint Union Elementary School District authorize an annual school parcel tax of \$164 per parcel for seven years with independent citizens' oversight, an exemption for seniors, no funds for administrator's salaries and every dollar staying in our schools?"

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 an election to be held on November 5, 2013. If approved by at least two-thirds of the voters voting on the Measure, the Measure shall take effect on July 1, 2014.

Section 9. This Resolution shall stand as the order to each of the Santa Clara County Registrar of Voters and the Santa Cruz County Registrar of Voters to call an election within the boundaries of the District on November 5, 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 November 5, 2013.

Section 10. The Board hereby requests that the Santa Clara County Registrar of Voters and the Santa Cruz County Registrar of Voters, or other appropriate election official of the two 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 each of Santa Clara County and Santa Cruz County in full for any services performed by each 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 Clara County Superintendent of Schools and the Registrar of Voters/Elections Department of each of Santa Clara County and Santa Cruz County, as well as the Clerk of the Board of Supervisors of each of Santa Clara County and Santa Cruz County, not later than August 8, 2013, and to cause to give notice of the election by causing to be published a copy of this Resolution in a local newspaper of general circulation within the District once, 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's 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 Clara and Santa Cruz County Registrar of Voters/Elections Department, respectively, 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 qualified special education parcel tax shall be collected by the Santa Clara County and Santa Cruz County Tax Collectors, respectively, at the same time and manner and shall be subject to the same penalties as ad valorem property taxes collected by the respective tax collectors. The tax shall bear interest at the same rate for unpaid ad valorem property taxes until paid.

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

Section 16. 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 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 Loma Prieta Joint Union Elementary School District on July 31, 2013 by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

/s/ \_\_\_\_\_  
President, Board of Trustees  
Loma Prieta Joint Union Elementary School  
District

ATTEST:

/s/ \_\_\_\_\_  
Vice President, Board of Trustees  
Loma Prieta Joint Union Elementary School  
District

EXHIBIT A  
FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Loma Prieta Joint Union Elementary School District of Santa Clara County and Santa Cruz County, California, that in accordance with the provisions of the Government Code of the State of California, an election will be held on November 5, 2013, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

“To support high academic achievement for local students and provide stable local funding to maintain outstanding core academic programs in reading, writing, math, and science, retain highly qualified and experienced teachers, and prepare students for an excellent high school shall the Loma Prieta Joint Union Elementary School District authorize an annual school parcel tax of \$164 per parcel for seven years with independent citizens’ oversight, an exemption for seniors, no funds for administrator’s salaries and every dollar staying in our schools?”

Each of the Santa Clara County Registrar of Voters and the Santa Cruz County Registrar of Voters, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Trustees of the Loma Prieta Joint Union Elementary School District, adopted July 31, 2013.

IN WITNESS WHEREOF, I have hereunto set my hand this day, August \_\_, 2013.

SANTA CLARA COUNTY SUPERINTENDENT  
OF SCHOOLS

By: \_\_\_\_\_