

DAVIS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 59-12

RESOLUTION OF THE GOVERNING BOARD OF THE DAVIS JOINT UNIFIED SCHOOL DISTRICT CALLING AN ELECTION, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON NOVEMBER 6, 2012

WHEREAS, the Davis Joint Unified School District (“District”) is committed to offering a high-quality educational program to all students within the District and securing adequate funding to meet that purpose; and

WHEREAS, local funding is needed to offset the extraordinary decline in state general fund revenues resulting in the loss of over \$12.0 million since the 2007-08 school year in annual funding from the State of California to the District; and

WHEREAS, an increase in revenues is necessary to retain essential student focused educational programs; and

WHEREAS, an adequately funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community; and

WHEREAS, the District wishes to initiate a new parcel tax measure, whose purpose is to continue to provide adequate funding to the District, including emergency funding for budget shortfalls; and

WHEREAS, the District will reduce the tax amount with restoration of state funding; and

WHEREAS, Section 4 of Article XIII A and Section 2 of Article XIII C 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 (2/3) of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

WHEREAS, in the judgment of this Governing Board (“Board”), following public hearings and comment, it is advisable to request that the Yolo County Clerk-Recorder and the Solano County Registrar of Voters (“County Registrar”) call an election and submit to the voters of the District the question of whether the District shall levy a special tax within the District for the purpose of raising additional revenue for the District; and

WHEREAS, pursuant to Education Code section 5303, with respect to school districts, such as the District, which are situated in two or more counties, the county elections officials in the counties in which any part of the district territory is situated, shall, by mutual agreement, provide for the performance of those duties;

WHEREAS, pursuant to Education Code section 5342 and Elections Code sections 10400, 10402 and 10403 such election may be completely or partially consolidated with any other election held on the same day and in the same territory or portion of territory that is the same.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to Education Code section 5320 *et seq.* The County Registrars of Yolo and Solano Counties are hereby requested to determine which County Registrar shall conduct the election on behalf of the District in accordance with Education Code section 5303.

2. Date and Purpose of Measure. Pursuant to Section 4 of Article XIII A of the California Constitution and Government Code section 50077, a special election shall be held within the boundaries of the District on Tuesday, November 6, 2012 for the purpose of voting on a measure ("Measure") which will be presented to voters in substantially the form attached hereto as Exhibit A, containing the question of whether the District shall impose a special tax for the educational purposes stated therein. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as Exhibit B.

3. Amount of Tax. The qualified special tax shall be in the amounts and manner set forth in Exhibit B attached hereto.

4. Senior Exemption from Special Tax. An exemption from payment of the special tax will be granted on any parcel owned by one or more persons 65 years of age or over who occupies parcel as a principal residence ("Senior Citizen Exemption"). All parcels currently with the Senior Citizen Exemption on previous tax measures (Measures A, C, Q or W) will be automatically exempted. An opt-in form will be made available upon request for automatically exempt seniors who want to voluntarily contribute by paying the parcel tax.

Applications for new senior exemptions may be made and delivered to the District any time before or during the fiscal year the parcel tax is levied in accordance with the process established by the District and as described in the attached Ballot Measure (Exhibit B hereto). The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for a Senior Citizen Exemption.

5. Supplemental Security Income (SSI) Recipient Exemption From Special Tax. An exemption from payment of the special tax may be granted on any single family parcel owned by one or more persons receiving Supplemental Security Income ("SSI" for disability, regardless of Recipient Exemption"). Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) of each year the parcel tax is levied in accordance with the process established by the District and as described in the attached Ballot Measure (Exhibit B hereto). The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for an SSI Recipient Exemption.

6. Collection of the Tax. The special tax shall be collected by the County Tax Collectors of the Counties of Solano and Yolo ("County Tax Collectors"), as applicable based on parcel location, at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collectors. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The special tax shall be levied on all parcels of taxable real property in the District. The District shall hold a public hearing concerning imposition of the tax each year during which the tax is in effect. "Parcel of Taxable Real Property" shall be defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector's Office. All property that is otherwise exempt from or upon which *ad valorem* property taxes are not levied in any year shall also be exempt from the special tax in such year.

With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 special tax, including the classification of property for purposes of calculating the tax, the decisions of a District administrative review panel shall be final and binding.

7. Authority for Ordering Election. The authority for ordering the election is contained in section 50075 *et seq.* of the Government Code and Section 4 of Article XIII A of the California Constitution.

8. Authority for Specifications. The authority for the specification of this election order is contained in section 5322 of the Education Code.

9. Resolution to County Registrar and County Board. The Clerk of the Governing Board is hereby directed to immediately send a copy of this Resolution to the County Registrars, as the officers conducting the election, the Yolo County Superintendent of Schools and Solano County Superintendent of Schools (“County Superintendents”), and to the Yolo County Clerk of the Board of Supervisors and Solano County Clerk of the Board of Supervisors (“County Board”). The Board requests that the County Superintendents deliver a copy of all published notices to the Clerk of this Board.

10. Formal Notice. The County Superintendents are hereby requested to prepare and execute a formal Notice of Parcel Tax Election and Consolidation (“Notice”) and to call the election by causing the Notice to be posted in accordance with section 5362 of the Education Code no later than July 29, 2012, or otherwise cause the Notice to be published as permitted by law.

11. Conduct of Election.

(a) *Request to County Registrar.* Pursuant to section 5303 of the Education Code, the County Registrar is requested to take all steps to hold the election in accordance with law and these specifications, including the determination of whether Solano County or Yolo County Registrars will act as the elections official. The Board requests that the Registrar of Voters 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 County Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as Exhibit B in the voter information pamphlet to be distributed to voters pursuant to section 13307 of the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the County Registrar is hereby requested to print, immediately below the impartial analysis of the Measure, in no less than 10-point boldface type, a legend substantially as follows:

The above statement is an impartial analysis of Measure [Measure title/designation]. If you desire a copy of the Measure, please call the Yolo County Registrar of Voters at (530) 666-8133 or (800) 649-9943, or call the Solano County Registrar of Voters at (707) 784-6675 or (888) 933-8683 and a copy will be mailed at no cost to you.

(d) *Consolidation.* Pursuant to Education Code section 5342 and Elections Code section 10402.5, the County Registrars and the County Boards are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 6, 2012 within the District.

(e) *Cost of Election.* The Davis Joint Unified School District agrees to reimburse the Counties of Yolo and Solano for the cost of such election.

(f) *Canvass of Results.* The County Boards are authorized to canvass the returns of the election pursuant to section 10411 of the Elections Code.

12. Appropriations Limit. The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for its authorized purposes.

13. Full Ballot Text. The Board hereby determines to include within the ballot pamphlet the Full Ballot Text in substantially the form attached hereto as Exhibit B, which is hereby approved and adopted by the Board, and the County Registrar is hereby directed to include the Full Ballot Text in the ballot pamphlet.

14. Ballot Arguments. The President of the Board and/or his designees are hereby authorized to prepare and file with the County Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the County Registrar, which shall be considered the official ballot arguments of the Governing Board as sponsor of the Measure.

15. Official Actions. The District Superintendent, President of the Board, or their designees, are hereby authorized and directed to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making any changes to the text of the measure described in this Resolution, or to the abbreviated form of the measure, 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.


16. Accountability Measures. 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 measures pursuant to Government Code section 50075.1 that include, but are not limited to, all of the following: (a) A statement indicating the specific purposes of the qualified special tax, (b) a requirement that the proceeds be applied only to the specific purposes identified pursuant to subsection (a), (c) the creation of an account into which the proceeds shall be deposited, and (d) an annual report pursuant to section 50075.3. of the Government Code, as provided in Section 16 below.

17. Annual Report. Pursuant to section 50075.3 of the Government Code, the Board directs that the chief fiscal officer of the District file a report with the Board no later than

January 1, 2014, and at least once a year thereafter. The annual report shall contain both of the following: (a) The amount of funds collected and expended, and (b) the status of any project required or authorized to be funded by the special tax.

ADOPTED, SIGNED and APPROVED by the Governing Board of the Davis Joint Unified School District on June 28, 2012, by the following vote:

AYES:	<u>Allen, Daleiden, Harris, Lovenburg, Taylor</u>
NOES:	<u>None</u>
ABSTENTIONS:	<u>None</u>
ABSENT:	<u>None</u>


President of the Governing Board of the
Davis Joint Unified School District

STATE OF CALIFORNIA)

YOLO COUNTY)

I, Winfred B. Roberson, Jr., do hereby certify that the foregoing is a true and correct copy of Resolution No. 59-12, which was duly adopted by the Board of Education of the Davis Joint Unified School District at meeting thereof held on June 28, 2012, and that it was so adopted by the following vote:

AYES:	<u>Allen, Daleiden, Harris, Loevenburg, Taylor</u>
NOES:	<u>None</u>
ABSTENTIONS:	<u>None</u>
ABSENT:	<u>None</u>

By 
Secretary of the Board of Education

EXHIBIT A

ABBREVIATED TEXT OF MEASURE

To offset the continued loss of significant state funding, shall the Davis Joint Unified School District be authorized to continue a special tax for a period of 4 years not to exceed the base annual rate of \$20.00 per dwelling unit for multi-dwelling parcels and \$204.00 per parcel for all other parcels, and levy up to an additional \$242.00 to cover State funding shortfalls ONLY if the November 2012 Temporary Taxes to Fund Education initiative does not pass?

EXHIBIT B

FULL BALLOT TEXT

The full text of the ballot measure shall read as follows:

To offset the continued loss of significant state funding, shall the Davis Joint Unified School District be authorized to continue a special tax for a period of 4 years not to exceed the base annual rate of \$20.00 per dwelling unit for multi-dwelling parcels and \$204.00 per parcel for all other parcels, and levy up to an additional \$242.00 to cover State funding shortfalls ONLY if the November 2012 Temporary Taxes to Fund Education initiative does not pass?

The tax rate and associated local funding is based upon the budget deficit created by the continued loss of significant state funding and the expiration of Measure A, the district's short term emergency tax. The rate could include the additional local funding to cover State funding shortfalls ONLY if the tax measure fails in November 2012.

The purpose of the measure is to continue the programs and services currently funded by Measure A, including:

- a) Reduced class sizes for K-6, English and math;
- b) Availability of classes in core subjects such as science and history;
- c) Availability of multiple foreign language programs;
- d) Availability of elective course offerings such as fine art and Career Technical Education;
- e) Retaining counseling staffing;
- f) Continued targeted achievement support in Reading and Math; and
- g) Continued availability of school site safety and support staff.

The measure will maintain the district's 2012-13 level of funding and minimize layoff of district teachers and program reductions in the event of further State budget cuts.

Basis of Tax.

The tax shall be levied on all Parcels of Taxable Real Property in the District, as defined below, on the following basis:

<u>Type of Parcel</u>	<u>Rate of Annual Tax</u>
Multi-Dwelling Unit Parcel	Base Annual Tax Not to exceed twenty Dollars (\$20.00) per dwelling unit
All Other Parcels (If State November tax initiative passes)	Base Annual Tax Not to Exceed Two Hundred Four Dollars (\$204.00) per parcel

Or:

All Other Parcels (If State November tax initiative does not pass)	Base Annual Tax Not to Exceed Four Hundred Forty six Dollars (\$446.00) per parcel
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To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the education parcel tax, the rates as set forth above shall be adjusted annually, commencing as of the 2014-15 tax year, for inflation by the change in the "Consumer Price Index for all Urban Consumers California (1982-84=100)" published by the U.S. Department of Labor, Bureau of Labor Statistics. In the event this index is no longer published, the Board of Education shall adopt a comparable index of general price levels as it shall reasonably determine. The Board of Education shall cause the tax to be levied at the adjusted amount, or at such lesser amount in any year in which the Board deems such reduced amount sufficient and appropriate to meet the District's budgetary needs, or believes such reduced amount is appropriate in reaction to State budget changes.

By this new parcel tax measure, the District seeks voter approval to initiate a new parcel tax that will impose the parcel tax rates set forth above, which rates include \$446 per parcel and \$20 per dwelling unit in multifamily dwellings. The new level of parcel taxes will be imposed commencing with the 2013-2014 tax year and will run for a period of 4 years.

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the Yolo or Solano County Treasurer-Tax Collector's Office, as applicable depending on parcel location. All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year shall also be exempt from the special tax in such year.

A "Multi-Dwelling Unit Parcel" is a Parcel of Taxable Real Property that contains more than one dwelling unit, including, without limitation, apartment building, a multi-plex building (duplex, triplex etc.). In addition, all individually taxed mobile homes that receive a separate tax bill for *ad valorem* property taxes, whether located on a separate parcel, located in a mobile home park or mobile home subdivision shall individually be considered a Multi-Dwelling Unit Parcel.

If more than one adjacent Assessor parcel constitutes a single parcel under the Subdivision Map Act (California Government Code section 66410 *et seq.*), then the parcel will be treated as a single Parcel of Taxable Real Property for purposes of the amount of tax due, and a claim for refund may be made by the property owner pursuant to the claim procedures outline below.

An exemption from payment of the special tax will be granted on any parcel owned by one or more persons 65 years of age or over who occupies parcel as a principal residence ("Senior Citizen Exemption"). All parcels currently with the Senior Citizen Exemption on previous tax measures (Measures A, C, Q or W) will be automatically exempted. An opt-in form will be made available upon request for automatically exempt seniors who want to voluntarily contribute by paying the parcel tax.

Applications for new senior exemptions may be made and delivered to the District any time before or during the fiscal year the parcel tax is levied in accordance with the process established by the District, or its designee.

An exemption may be granted on any parcel owned by one or more persons receiving Supplemental Security Income ("SSI") for disability, regardless of age, who occupies the parcel as a principal residence, upon application for exemption. Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) of each year the parcel tax is levied and in accordance with procedures established by the Davis Joint Unified School District Board of Education, or its designee.

Claim Procedures

With respect to all general property tax issues and billing matters within its jurisdiction, the Yolo or Solano County Tax Assessor, as applicable, or other appropriate County tax official 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 special tax, including determination of Senior Citizen exemption, however, the decisions of the District shall be final and binding. In the latter case, a claim for a refund of the special tax shall comply with the following and any additional procedures as established by the Board:

(a) All claims shall be filed with the Superintendent of the District no later than one year after the date the tax was paid. The claimant shall file the claim within this time period and the claim shall be finally acted upon the Board as a prerequisite to bringing suit thereon.

(b) Pursuant to Government Code section 935 (b) the claim shall be subject to the provisions of Government Code sections 945.6 and 946.

(c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.

(d) The procedure described herein, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking a refund, reduction, or recomputation of the special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary.

Appropriations Limit

Pursuant to California Constitution article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax.

Accountability Measures

The proceeds of the special tax shall be applied only to the specific purposes identified above. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District. No later than January 1 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this measure.

In addition, an independent Citizen's Oversight Committee shall be appointed by the Board of Education to ensure that the special tax proceeds collected pursuant to this measure are spent for their authorized purposes, and to report annually to the Board of Trustees and the public regarding the expenditure of such funds.

Severability

The Board hereby declares, and the voters by approving this measure concur, that every section and part of this measure 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 measure by the voters, should any part of the measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

Protection of Funding

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.

EXHIBIT C

FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Davis Joint Unified School District of Yolo County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an election will be held on November 6, 2012 for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

To offset the continued loss of significant state funding, shall the Davis Joint Unified School District be authorized to continue a special tax for a period of 4 years not to exceed the base annual rate of \$20.00 per dwelling unit for multi-dwelling parcels and \$204.00 per parcel for all other parcels, and levy up to an additional \$242.00 to cover State funding shortfalls ONLY if the November 2012 Temporary Taxes to Fund Education initiative does not pass?

By execution of this formal Notice of Election the County Superintendent of Schools of Yolo County orders consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

The County Superintendent of Schools of Yolo County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Davis Joint Unified School District adopted June 28, 2012, in accordance with the provisions of Education Code sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____, 2012.

/s/

County Superintendent of Schools
Yolo County, California

EXHIBIT D

FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Davis Joint Unified School District of Solano County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an election will be held on November 6, 2012 for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

To offset the continued loss of significant state funding, shall the Davis Joint Unified School District be authorized to continue a special tax for a period of 4 years not to exceed the base annual rate of \$20.00 per dwelling unit for multi-dwelling parcels and \$204.00 per parcel for all other parcels, and levy up to an additional \$242.00 to cover State funding shortfalls ONLY if the November 2012 Temporary Taxes to Fund Education initiative does not pass?

By execution of this formal Notice of Election the County Superintendent of Schools of Solano County orders consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

The County Superintendent of Schools of Solano County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Davis Joint Unified School District adopted June 28, 2012, in accordance with the provisions of Education Code sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____, 2012.

/s/ _____
County Superintendent of Schools
Solano County, California