

RESOLUTION 2017-08-04-05

RESOLUTION OF THE BOARD OF EDUCATION OF THE SAN JOSÉ UNIFIED SCHOOL DISTRICT OF THE COUNTY OF SANTA CLARA, STATE OF CALIFORNIA, CALLING AN ELECTION FOR APPROVAL OF AN EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON NOVEMBER 8, 2016

RESOLVED by the Board of Education (“Board”) of the San José Unified School District (“District”), a school district of the County of Santa Clara, State of California, that:

WHEREAS, the District is devoted to maintaining the quality of local neighborhood schools; and

WHEREAS, maintaining core academic programs in reading, writing, math, the arts and science are critical to providing all students with a strong educational foundation; and

WHEREAS, it is imperative to attract and retain highly qualified teachers that deliver innovative education to prepare students for college and careers, and with the high cost of living in the area and national shortage of teachers, San Jose is at risk of losing some of its best classroom teachers; and

WHEREAS, the Board believes it is essential to protect vocational programs that prepare students for well-paying 21st-century jobs and programs that prepare students for college; and

WHEREAS, student achievement has significantly improved in the District, with graduation rates and SAT scores above the state average; and

WHEREAS, State funding for education is unpredictable and inconsistent; and

WHEREAS, the Board has concluded that the District seeks to avoid inconsistent funding of its educational programs and secure local funding that the State cannot take away; and

WHEREAS, the Board has received information regarding the possibility of a local education parcel tax measure; and

WHEREAS, this measure will include strict taxpayer protections, including an independent citizens’ oversight committee and mandatory audits to ensure funds are spent as promised; and

WHEREAS, under no circumstances shall any of the proceeds of the education parcel tax be used for District office administrators’ salaries and benefits; and

WHEREAS, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of two-thirds of the electorate, to levy qualified special taxes on property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

WHEREAS, in the judgment of this Board, following a public hearing and comment, it is advisable to request that the Santa Clara County Superintendent of Schools call an election and submit to the voters of the District the question of whether the District shall levy a qualified special tax within the District, for the purpose of raising revenue for the District; and

WHEREAS, pursuant to the Education Code and Elections Code such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

NOW, THEREFORE, IT IS DETERMINED AND ORDERED as follows:

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

Section 2. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to the Education Code to the Santa Clara County Superintendent of Schools to call an election within the boundaries of the District on November 8, 2016.

Section 3. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, an election shall be held within the boundaries of the District on Tuesday, November 8, 2016, 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 qualified 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**. The authority for the specifications of this election order is contained in the Education Code, and the authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 4. Exemptions from Qualified Special Tax. Pursuant to any procedures adopted by the District, upon application an exemption from payment of the special tax may be granted on any parcel owned by one or more:

- (a) Persons in the District who will attain 65 years of age prior to July 1 of the tax year, own a beneficial interest in the parcel, and occupies that parcel as his or her principal place of residence ("Senior Citizen Exemption"); or,
- (b) Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as a principal residence ("SSI Exemption"); or
- (c) Persons 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 ("SSDI Exemption").

The District shall annually provide to the Santa Clara County Tax Collector (“County Tax Collector”) or other appropriate County official a list of parcels that the District has approved for an exemption.

Section 5. Collection of the Tax. Beginning July 1, 2017, if adopted by voters, the qualified special tax shall be collected by the County Tax Collector, at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

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 exemptions, the application of the definition of “Parcel of Taxable Real Property” to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

Section 6. Reporting and Oversight.

- (a) *Specific Purpose.* The proceeds of the special tax shall be applied only to the specific purposes identified in the Full Ballot Text as required by Government Code section 50075.1. 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.
- (b) *Annual Report.* No later than December 31 of each year while the special 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.
- (c) *Independent Citizens’ Oversight Committee.* The Board shall provide for the creation of an independent citizens’ oversight committee to oversee the funds collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, funding, and other necessary information regarding the committee’s formation and operation.

Section 7. Authority for Ordering Election. The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

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

Section 9. Resolution to County Officials. The Secretary to the Board is hereby directed to cause certified copies of this Resolution and order to be delivered no later than August 10, 2016, to the County Superintendent, the Santa Clara County Registrar of Voters (“Registrar”), and the Clerk of the Board of Supervisors of Santa Clara County (“Board of Supervisors”).

Section 10. Formal Notice. The County Superintendent is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as **Exhibit C** (the “Formal Notice”), and to call the election by causing the Formal Notice to be posted in accordance with the applicable law no later than August 10, 2016, or to otherwise cause the notice to be published as permitted by law. The Secretary to the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 11. Conduct of Election.

- (a) *Request to Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold the election on November 8, 2016, in accordance with law and these specifications. The election shall be held and conducted in the manner prescribed by Elections Code section 10418.
- (b) *Voter Pamphlet.* The 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 the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the 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 ___. If you desire a copy of the Measure, please call the Santa Clara County Registrar of Voters at (408) 299-8683 and a copy will be mailed at no cost to you.”

- (c) *Consolidation.* The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections as may be held on the same day in the same territory or in territory that is in part the same.
- (d) *Canvass and Declaration of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.
- (e) *Cost of Election.* The District will reimburse the Registrar and the County of Santa Clara for costs associated with the election as required by law.

Section 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 the authorized purposes.

Section 13. Ballot Arguments. The Board President and/or her designees are hereby authorized to prepare and file with the Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar,

which shall be considered the official ballot arguments of the Board as sponsor of the Measure and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

Section 14. Official Actions. The District Superintendent, Board President, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in **Exhibits A and B** hereto, and to this Resolution, to comply with requirements of law and election officials or which are, in the judgment of the Superintendent and/or Board President, in the best interests of the District.

Section 15. Effective Date. This Resolution shall take effect from and after its adoption.

PASSED AND ADOPTED by the Board of Education of the San Jose Unified School District, San Jose, California this 4th day of August, 2016, by the following vote:

AYES:
NOES
ABSTENTIONS:
ABSENT:

ATTEST:

Nancy Albarrán
Superintendent and Secretary
Governing Board of Education

Teresa Castellanos, President
Governing Board of Education

EXHIBIT A

Summary of Measure

The Measure shall be summarized in the following form, and the County of Santa Clara Registrar of Voters is requested to cause this summary of the Measure to appear on the ballot:

To improve education in local neighborhood schools by supporting core academic programs in reading, writing, math, the arts and science, preparing students for college and careers and attracting and retaining high performing teachers and educational staff, shall San José Unified School District authorize an annual \$72 school parcel tax for 8 years, raising approximately \$5 million annually, with independent citizen oversight, no funds for district office administrators' salaries, a senior citizen exemption and all funds benefiting local neighborhood schools?

EXHIBIT B

FULL BALLOT TEXT

SAN JOSÉ UNIFIED SCHOOL DISTRICT

ACADEMIC ACHIEVEMENT FUNDING MEASURE

Measure

[letter designation to be assigned by Santa Clara County Registrar of Voters]

A. Introduction and Purpose

To provide local reliable funding for local neighborhood schools that cannot be taken by the State, to maintain and improve core academic programming in reading, writing, math, the arts and science, improve programs to prepare students for college and 21st-century careers; and attract and retain high performing teachers and educational staff, with no proceeds used for District office administrators' salaries, pensions or benefits, the San José Unified School District ("District") proposes to levy an academic achievement parcel tax measure for a period of eight years at the rate of \$72 per parcel per year with an exemption available for senior citizens and certain disabled persons, and to implement strict accountability measures, including review by an independent citizen oversight committee to ensure the funds are used to:

- Maintain and improve core academic programming in reading, writing, math, the arts and science;
- Improve programs to prepare students for college and 21st-century careers; and
- Attract and retain high performing teachers and educational staff.

The District's governing board may allocate proceeds of the qualified special tax to charter schools overseen by the District and who have partnered with the District to educate students living in the District, for example by entering into a charter compact with the District. When allocated, such proceeds shall be proportionate to, and for the support of the educational programs provided to, students living in the District and enrolled in the charter school. Any charter school receiving proceeds of the qualified special tax shall comply with the audit and reporting requirements imposed on entities levying qualified special taxes, in part by providing information on the expenditure of proceeds to the District, and all proceeds shall be used for purposes consistent with this Measure.

B. Amount and Basis of Tax

This qualified special tax shall authorize the District to annually levy a special tax of \$72 per Parcel of Taxable Real Property beginning July 1, 2017, and continuing for a period of eight (8) years.

This qualified special tax is estimated to raise \$5 million in annual local funding for District schools. The amount of annual local funding raised by this qualified special

tax will vary from year-to-year due to changes in the number of parcels exempt from the levy.

“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 County Tax Collector’s Office. 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.

C. Exemptions

Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who is/are:

1. An individual who will attain 65 years of age prior to July 1 of the tax year, owns a beneficial interest in the parcel, and occupies that parcel as his or her principal place of residence (“Senior Citizen Exemption”); or,
2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as a principal residence (“SSI Exemption”); or
3. 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 (“SSDI Exemption”).

The District shall annually provide to the Santa Clara County Tax Collector (“County Tax Collector”) or other appropriate County official a list of parcels that the District has approved for an exemption.

D. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 any exemptions, the application of the definition of “Parcel of Taxable Real Property” to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation 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.

E. 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 qualified special tax.

F. Mandatory Accountability Protections

1. *Specific Purposes.* 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.
2. *Annual Reports.* No later than December 31 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. The report may relate to the calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee the funds collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, funding, and other necessary information regarding the committee's formation and operation.

G. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

H. 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.

EXHIBIT C

FORMAL NOTICE OF SPECIAL TAX ELECTION [For Use by County Superintendent]

NOTICE IS HEREBY GIVEN to the qualified electors of the San José Unified School District of Santa Clara 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 8, 2016, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

To improve education in local neighborhood schools by supporting core academic programs in reading, writing, science, math, and the arts and science, preparing students for college and careers and attracting and retaining high performing teachers and educational staff, shall San José Unified School District authorize an annual \$72 school parcel tax for 8 years, raising approximately \$5 million annually, with independent citizen oversight, no funds for district office administrators' salaries, a senior citizen exemption and all funds benefiting local neighborhood schools?

By execution of this formal Notice of Election the Santa Clara County Superintendent of Schools 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 Santa Clara County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Governing Board of the San José Unified School District adopted August 4, 2016, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____, 2016.

Mr. Jon R. Gundry
Santa Clara County Superintendent of Schools
San Jose, California