

**LOS GATOS UNION SCHOOL DISTRICT
LOS GATOS, CALIFORNIA**

**RESOLUTION
#01-21-22**

RESOLUTION OF THE BOARD OF TRUSTEES OF THE LOS GATOS UNION SCHOOL DISTRICT CALLING AN ELECTION, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON NOVEMBER 2, 2021

RESOLVED by the Board of Trustees ("Board") of the Los Gatos Union School District ("District"), a school district of the County of Santa Clara, State of California, that:

WHEREAS, the District is committed to offering a high-quality educational program to all students in the District; and

WHEREAS, for 30 years, Los Gatos and Monte Sereno voters have supported our local elementary and middle schools by approving additional local funding measures to protect academic excellence in the classroom; and

WHEREAS, the existing educational parcel tax is set to expire, and unless renewed by voters will result in a dramatic reduction of funding, which could mean the District will need to lay off 23 teachers and make cuts to academic programs; and

WHEREAS, renewing this valuable source of stable, local funding that cannot be taken by the State is necessary to maintain our outstanding educational programs and retain our qualified teachers; and

WHEREAS, the rate of local funding has not increased in 20 years, thus the value of this tax has steadily declined due to inflation and can no longer support the level of academic programming it did in 20 years ago; and

WHEREAS, funding from this measure helps attract and retain qualified and experienced teachers and support core academics such as reading and writing; and

WHEREAS, schools here in the heart of Silicon Valley should provide robust programs in science, technology, engineering, arts and math so local students are prepared to compete in the modern world; and

WHEREAS, the Board believes that our strong local property values are related to the quality of education available in the District's public schools; 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 enables the District to keep pace with 21st-century programs and needs; and

WHEREAS, the proposed parcel tax renewal measure would automatically expire after a period of eight years unless renewed by local voters; and

WHEREAS, the proposed parcel tax measure would require strict fiscal accountability protections, including an independent oversight committee and annual audits to ensure funds are spent as promised; and

WHEREAS, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorize the District, upon approval of two-thirds of the electorate, to levy qualified special taxes on real 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 the Board, following community feedback and public hearings and comment, it is advisable to request that the Santa Clara County Superintendent of Schools ("County Superintendent") and Santa Clara County Registrar of Voters ("County Registrar of Voters") 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, BE IT RESOLVED AS FOLLOWS:

Section 1. Recitals. The 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 County Superintendent to call an election within the boundaries of the District on November 2, 2021.

Section 3. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, a special election shall be held within the boundaries of the District on Tuesday, November 2, 2021, 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**.

Section 4. Authority for Ordering Election. The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 5. Authority for Specifications. The authority for the specification of this election order is contained in the Education Code.

Section 6. Resolution to County Officials. The Secretary of the Board is hereby directed to cause copies of this Resolution and order to be delivered not later than August 4, 2021, to the County Superintendent, the Registrar, and the Clerk of the Board of Supervisors of Santa Clara County ("Board of Supervisors").

Section 7. 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 4, 2021, or to otherwise cause the notice to be published as permitted by law. The Secretary of 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 8. Conduct of Election.

- (a) *Request to County Registrar of Voters.* Pursuant to State law, the County Registrar is requested to take all steps to hold the election on November 2, 2021, in accordance with law and these specifications. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.
- (b) *Voter Pamphlet.* The County Registrar of Voters 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 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 ___. If you desire a copy of the Measure, please call the Santa Clara County Registrar of Voters at 1-866-430-VOTE (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.* Pursuant to Elections Code section 10002, the District shall reimburse Santa Clara County in full for the services performed upon presentation of a bill to the District

Section 9. Ballot Arguments. The Board President and/or designees are hereby authorized to prepare and file with the County Registrar of Voters any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the County Registrar of Voters, 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 10. Collection of the Tax. The qualified special tax shall be collected by the Santa Clara County Assessor/Tax Collector ("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 their 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 11. 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.

Section 12. 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 13. Effective Date. This Resolution shall take effect from and after its adoption.

ADOPTED, SIGNED and APPROVED by the Board of Trustees of the Los Gatos Union School District on the 22nd day of July, 2021, by the following vote:

AYES:

NOES:

ABSTENTIONS:

President of the Board of Trustees of the
Los Gatos Union School District

Attested to:

Clerk of the Board of Trustees of the
Los Gatos Union School District

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:

****** BEGIN BALLOT LABEL ******

To retain highly qualified teachers, maintain and protect core academic programs, and improve programs in science, technology, engineering, arts, music and math for elementary and middle school students; shall the Los Gatos Union School District measure renewing funding at the current \$290 rate and adding \$45 per parcel be adopted, providing \$3.2 million annually for eight years that cannot be taken by the State, with senior exemptions, annual adjustments, independent oversight and no funds for administrator salaries?

****** END BALLOT LABEL ******

EXHIBIT "B"

FULL BALLOT TEXT

****** BEGIN FULL TEXT ******

**LOS GATOS UNION SCHOOL DISTRICT
QUALITY EDUCATION RENEWAL MEASURE**

Measure __

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

RECITALS

The award-winning Los Gatos Union School District ("District") elementary and middle schools are a source of pride for the local community. Los Gatos elementary and middle school students receive an education focused on innovative core academics and classroom programs. These programs, delivered by highly qualified teachers and staff, help contribute to each child's development as global and socially responsible citizens, preparing them to succeed in high school and an ever-changing world.

For over 30 years, Los Gatos and Monte Sereno voters have supported the District by approving a locally controlled parcel tax measure to attract and retain highly qualified teachers and protect academic excellence. This local funding is set to expire in June 2022 and, unless renewed by voters will results in a dramatic reduction of funding, including laying off 15% of the teaching staff and cuts to academic programs.

Measure __ is on the ballot to renew this expiring parcel tax funding to protect the quality of education in Los Gatos elementary and middle schools. The parcel tax rate has not increased in 20 years, thus the value of this tax has steadily declined due to inflation and can no longer support the level of academic programming it did 20 years ago.

Measure __ will protect high-quality education and renew existing local funding to attract and retain highly qualified teachers, expand programs and labs in science, technology, engineering, arts and math, and protect core academic programs including reading and writing.

Fiscal accountability is required, and all funds will stay local to support District schools. Measure __ will automatically expire after eight years unless renewed by voters. No funds can be taken by the State and independent citizens' oversight and annual audits are required. Seniors will continue to be eligible for an exemption from the cost.

TERMS

A. Amount and Basis of Tax

Beginning July 1, 2022, the District shall be authorized to levy an annual qualified special tax at the rate of \$335 per parcel on all Parcels of Taxable Real Property. Beginning on July 1, 2023, the rate of the special tax shall be increased by two percent (2%) every year to account for increases in the cost of living. The authorization to levy this special tax shall expire on June 30, 2030.

To the extent allowed by law, "Parcel of Taxable Real Property" shall be defined as:

1. Any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector.
2. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the special tax in such year.
3. Multiple parcels which are contiguous, under common ownership, contain a single-family residence, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, may, pursuant to procedures adopted by and upon application to the District, be treated as a single Parcel of Taxable Real Property for purposes of the special tax.

If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number. The Board declares and the voters by approving the Measure concur, they understand and intend that the modifications allowed by this paragraph would result in an increase in the number of parcels subject to the special tax.

This special tax is estimated to raise \$3.2 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 subject to the levy and the cost of living increase.

Adoption of this Measure shall not impact the continued levy, through June 30, 2022, of the special tax authorized by Measure B, adopted by voters in 2013.

B. Exemptions

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

1. Sixty-five (65) years of age or over and occupying said parcel as a principal residence ("Senior Citizen Exemption");
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 and occupying said parcel as a principal residence ("SSDI Exemption").

Exemptions granted under prior special taxes levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

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

C. Claim / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the Santa Clara County Assessor/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 the Senior Citizen Exemption, the SSI Exemption, the SSDI exemption, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) 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 tax official shall be determined by the District, in coordination with the County tax official as necessary.

D. Appropriations Limit

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

E. Accountability Measures

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, pursuant to the Government Code.
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 during the prior fiscal year, 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, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Independent Oversight Committee.* An independent oversight committee shall be appointed or designated by the Board to ensure that the special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds. The Board shall provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation. The Board shall have the option to designate any current independent oversight committee and its membership to serve as the independent oversight committee for this Measure.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of an education parcel 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.

G. 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.

****** END FULL TEXT ******

EXHIBIT C

FORMAL NOTICE OF SPECIAL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Los Gatos Union 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 2, 2021, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

To retain highly qualified teachers, maintain and protect core academic programs, and improve programs in science, technology, engineering, arts, music and math for elementary and middle school students; shall the Los Gatos Union School District measure renewing funding at the current \$290 rate and adding \$45 per parcel be adopted, providing \$3.2 million annually for eight years that cannot be taken by the State, with senior exemptions, annual adjustments, independent oversight and no funds for administrator salaries?

By execution of this formal Notice of Election the County Superintendent of Schools of Santa Clara 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 Santa Clara County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Trustees of the Los Gatos Union School District adopted July 22, 2021, in accordance with the provisions of State law.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____, 2021.

County Superintendent of Schools
Santa Clara County, California