

RESOLUTION 16/17-01

RESOLUTION OF THE BOARD OF TRUSTEES OF THE LOS ALTOS 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 Trustees ("Board") of the Los Altos School District ("District"), a school district of the County of Santa Clara, State of California, that:

WHEREAS, our local elementary and junior high schools are among the best in the state and our district consistently ranks in the top 0.5% of more than 1,000 districts in California and our students regularly score in the top 1% on achievement tests; and

WHEREAS, strong core academic and innovative classroom programs, delivered by world-class teachers contribute to that success and help set our schools and students apart; and

WHEREAS, the strength of our schools reflects the strength of our community and our high quality elementary and junior high schools protects high property values; and

WHEREAS, voter-approved, parcel tax funding has supported core academics, high quality teachers and innovative classroom programs in local elementary and junior high schools for 25 years; and

WHEREAS, unless renewed by local voters, parcel tax funding is set to expire; and

WHEREAS, this funding is dedicated entirely to local schools and cannot be taken by the state; and

WHEREAS, the Citizens' Advisory Committee for Finance has ensured local control over parcel tax funding since 1989, keeping all funds in the classroom; 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 for all local public elementary and junior high school students living 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 local schools; 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. Pursuant to the Education Code, this resolution shall constitute an order of election 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. Senior Citizen Exemption. 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 persons in the District who will attain 65 years of age (or older) prior to July 1 of the tax year and who occupy(ies) that parcel as their principal residence ("Senior Citizen 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. The proceeds of the special tax shall be deposited into an account, which shall be kept separate and apart from other funds of the District.
- (b) *Annual Report.* As provided in the Measure, 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) *Oversight Committee.* The Board shall provide for an oversight committee (which may be the existing Citizens' Advisory Committee for Finance) to oversee the special taxes 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 may establish and revise, requirements regarding the composition, duties, and other necessary information regarding the committee's operation.
- (d) *Bullis Charter Schools ("BCS") Accountability.* BCS' expenditure of any proceeds from the qualified special tax shall comply with the accountability requirements found in the Measure.

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 his/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.

The foregoing resolution was introduced by _____,
 who moved its adoption, seconded by _____, and adopted on
 August 8, 2016 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

WHEREUPON, the President declared the foregoing resolution adopted, and

SO ORDERED.

 Board President

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 continue excellent education for all local public elementary and junior high school students; maintain outstanding core academics, innovative science, technology, engineering and math programs; and attract and retain highly qualified teachers; shall Los Altos School District renew its expiring annual education parcel tax at \$223 per parcel for eight years, providing approximately \$2.8 million annually for local schools, with independent oversight, no funds for administrators' salaries, exemptions for seniors, and all funds benefitting local public schools?

EXHIBIT B

FULL BALLOT TEXT

LOS ALTOS SCHOOL DISTRICT

Los Altos School District Excellence in Education Act of 2016

Measure ___

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

The Board of Trustees ("Board") of the Los Altos School District ("District") has established the goal of improving academic performance and the quality of education for students in the District.

In support of this goal, since 1989, the Board has proposed and the community has overwhelmingly supported supplemental educational funding for neighborhood schools for kindergarten through eighth grade, including the funds needed to maintain outstanding core academics, retain the highest quality teachers and expand innovative programs to prepare students for future success.

The community recognizes the positive impact of excellent schools on the quality of life in the District, and that a superior and comprehensive education program delivers many benefits to all the residents of our community.

The District seeks to maintain excellent schools, with strong core academic programs and world-class teachers which are enhanced by locally controlled parcel tax funding that is set to expire.

Property values in the District are supported and enhanced by strong schools, and may be adversely affected by a decline in the quality of education provided by the District.

Proceeds raised under this Proposition shall be authorized to be used to provide financial support for all public elementary and junior high school students in the District, but with no funds for administrators' salaries, as follows:

- maintain outstanding core academic programs in reading, writing, math and science
- attract and retain the highest-quality teachers
- expand innovative science, technology, engineering and math programs to ensure students are prepared to compete in the 21st-century global economy
- keep schools safe, clean and in good repair

and to provide other financial support to the extent of available funds to maintain the District's academic programs and operations, including the purchase of instructional equipment and supplies.

A. Amount and Basis of Tax

This qualified special tax shall authorize the District to annually levy a special tax of \$223 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 \$2.8 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.

This Measure shall not impact, or otherwise alter, the terms of any qualified special tax previously approved by District voters, including provisions regarding the levy of any qualified special tax or expenditure of proceeds of such tax, except as provided by Section E.

B. Sharing of Qualified Special Tax Proceeds with Bullis Charter School

It is the intent of the District to share proceeds from this qualified special tax with Bullis Charter School ("BCS"). BCS shall receive a share of the proceeds from this qualified special tax pursuant to the following provisions:

1. *Calculation of Share.* BCS' share of parcel tax proceeds shall be determined by multiplying the per-pupil share of the total annual proceeds from the levy of this qualified special tax – based upon BCS' in-District Average Daily Attendance (ADA), and the ADA of students enrolled in District schools – multiplied by BCS' in-District P-2 (2nd Period) ADA as reported in the fiscal year prior to disbursement.
2. *Accountability.* BCS shall comply with the following accountability requirements as a condition of receiving a share of the proceeds of this qualified special tax. The District reserves the right, through Board action at an open session of a public meeting, to reduce the parcel tax proceeds disbursed to BCS absent compliance with these requirements:
 - (a) BCS shall provide the District with student directory information (including student name, address, and school district of residence in sortable electronic format) to allow the District to determine BCS' in-District enrollment for purposes of calculating BCS' share of parcel tax proceeds. This information shall not be used by the District for any other purpose and the District will take all reasonable measures to protect this information pursuant to applicable federal and State law.
 - (b) BCS shall spend its share of the proceeds in a manner consistent with, and only for the purposes identified in, this Measure.

- (c) BCS shall adhere to the highest levels of transparency in its expenditure of its share of the proceeds, in part, through compliance with the following requirements:
 - i. BCS shall only approve the expenditure of proceeds in a duly agendized open session meeting of its governing board.
 - ii. Following any fiscal year in which BCS receives proceeds from this qualified special tax, BCS shall annually provide a written report accounting for its expenditure of parcel tax proceeds in the previous fiscal year to the Board no later than September 15. The report shall provide sufficient detail for the Board to determine if BCS expended its share of the proceeds as required by this Measure. The Board will forward the report from BCS to the Citizens' Advisory Committee on Finance for inclusion in its annual report to the community.
 - iii. BCS shall track its expenditure of its share of proceeds separately from all other revenues, and by resource code, for the purposes of making its annual report to the District.
- 3. *Distribution of Proceeds.* The District shall only be required to distribute proceeds from this qualified special tax to BCS following BCS' compliance with the terms of this Measure. Following BCS' compliance with the terms of this Measure, the District shall disburse BCS' share of proceeds on the same schedule as it disburses parcel tax proceeds to District schools, and in accordance with its receipt of property tax revenues from the County of Santa Clara, no later than January 15 and May 15 of each fiscal year. The District will make a single annual adjustment based upon BCS' reported P-2 ADA in the fiscal year of disbursement. If BCS fails to comply with the terms of this Measure, any proceeds which would otherwise be distributed to BCS shall be set aside and may be otherwise distributed by the Board consistent with the provisions of this Measure.

C. Senior Exemption

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 will attain 65 years of age (or older) prior to July 1 of the tax year and who occupy(ies) that parcel as their principal residence ("Senior Citizen 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. Any application for exemption from the tax in a specific tax year must be submitted to the District prior to July 1 of the tax year.

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 as shall be necessary to ensure that proceeds of this qualified special tax, and of all qualified special taxes levied by the District, may be spent for the authorized purposes. This provision shall be deemed to be declaratory of existing procedures governing District expenditures.

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 an account, 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. *Oversight Committee.* The Board shall provide for an oversight committee (which may be the existing Citizens' Advisory Committee on Finance) to oversee the special taxes 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 may establish and revise, requirements regarding the composition, duties, and other necessary information regarding the committee's operation. For any year in which BCS provides the District with a report of its expenditure of special tax proceeds, the Committee shall include this information in any report it issues on the expenditure of the special tax proceeds.
4. *BCS Accountability.* BCS' expenditure of any proceeds from the qualified special tax shall comply with the accountability requirements found in Section B above.

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 Los Altos 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 continue excellent education for all local public elementary and junior high school students; maintain outstanding core academics, innovative science, technology, engineering and math programs; and attract and retain highly qualified teachers; shall Los Altos School District renew its expiring annual education parcel tax at \$223 per parcel for eight years, providing approximately \$2.8 million annually for local schools, with independent oversight, no funds for administrators' salaries, exemptions for seniors, and all funds benefitting local public 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 Los Altos School District adopted August 8, 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