

RESOLUTION NO. 10-19-20

BOARD OF EDUCATION  
SANTA CRUZ CITY ELEMENTARY SCHOOL DISTRICT

RESOLUTION ORDERING AN ELECTION FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS OF THE DISTRICT THE QUESTION OF LEVYING AN EDUCATION PARCEL TAX UPON EACH PARCEL IN THE DISTRICT FOR EDUCATIONAL PURPOSES, ESTABLISHING THE SPECIFICATIONS OF THE ELECTION ORDER, REQUESTING COUNTY ELECTIONS TO CONDUCT THE ELECTION, AND REQUESTING CONSOLIDATION OF THE ELECTION WITH THE STATEWIDE GENERAL ELECTION ON MARCH 3, 2020

**RESOLVED** by the Governing Board (“Board”) of the Santa Cruz City Elementary and High School Districts (collectively, “Districts”), of the County of Santa Cruz, State of California, that:

**WHEREAS**, the Santa Cruz City Elementary School District, which serves students in transitional Kindergarten through Grade 5, inclusive (“Elementary School District”), and the Santa Cruz City High School District, which serves students in Grades 6 through, 12, inclusive (“High School District”) share a common Governing Board and administrative structure and are collectively acknowledged to be a “Common Administration District” by the California Department of Education; and

**WHEREAS**, the Common Administration District is committed to creating and supporting a learning environment that challenges and enables students to achieve their highest potentials preparing students for high school, college, and future careers; and

**WHEREAS**, the Common Administration District supports this commitment by means such as small classes, hands-on science, arts and music programs, counseling services, libraries staffed by credentialed librarians, and after school programs to keep kids safe, healthy, and engaged in school; and

**WHEREAS**, local funding and financial support for the schools through the existing Measures J & P parcel taxes has allowed the Common Administration District to fund many programs beneficial and necessary to the students who attend the schools; and if local funding sources cease, the Common Administration District would be forced to examine eliminating these programs; and

**WHEREAS**, local funding and financial support for the schools serving students in Grades 6 through 8, through the existing High School District Measure O parcel taxes have allowed the Common Administration District to fund many programs beneficial and necessary to the students in Grades 6 through 8 who attend the schools; and if local funding sources cease, the Common Administration District would be forced to examine the potential elimination of these programs; and

**WHEREAS**, the Common Administration District has engaged in a variety of efforts to generate funds for educational programs, including lobbying in the State Legislature and many local fundraising efforts; and

**WHEREAS**, the existing parcel taxes help protect our schools from inadequate State funding and have helped maintain the local quality of education when future funding from the State of California and other sources is projected to be inadequate to provide the level of support to education programs which the citizens expect; and

**WHEREAS**, the Parcel Tax Oversight Committee has consistently reported that parcel tax funds are used appropriately on voter-approved educational programs, with funds being used to enhance student achievement in local elementary schools and middle schools and all funds staying in this community; and

**WHEREAS**, on June 5, 2012, the Elementary School District voters approved Measure J authorizing the levy and renewal of an education parcel tax in the amount of \$85 per year for eight years beginning with fiscal year 2013-14 in order to generate funds to maintain educational programs for transitional Kindergarten to Grade 8, inclusive; and

**WHEREAS**, on November 17, 2015, the Elementary School District voters approved Measure P authorizing the levy of an additional education parcel tax in the amount of \$105 per year for eight years beginning with 2016-17, in order to generate additional funds to maintain educational programs for transitional Kindergarten to Grade 5, inclusive; and

**WHEREAS**, on November 17, 2015, the High School District voters approved Measure O authorizing the levy of an additional education parcel tax in the amount of \$72 per year for eight years beginning with 2016-17, in order to generate additional funds to maintain educational programs for Grades 6 through 12, inclusive; and

**WHEREAS**, the Board of Education of the Elementary School District wishes to call an election authorizing the levy of a parcel tax to maintain and renew the combined parcel taxes under Measure J, Measure P, and that portion of Measure O which generates funds for middle school (Grade 6 through 8, inclusive) educational programs, in the amount of \$208 per year to remain in effect until ended by the voters; and

**WHEREAS**, Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50075 et seq., 50079 et seq. and 53722 et seq. (the "Law") authorize a school district, upon approval by two-thirds (2/3) of the electorate voting on the measure, to levy an educational parcel tax (a "qualified special tax" under Government Code section 50079) on all taxable, non-exempt real property within the Elementary School District, with an exemption for persons aged 65 years or older for specified purposes following notice and a public hearing; and

**WHEREAS**, March 3, 2020, is an established election date and a statewide election date pursuant to the provisions of the California Elections Code; and

**WHEREAS**, the Board has on this date held a public hearing, which was duly noticed, where all interested persons have been heard on the matter of holding an election in the Elementary School District on the matter of levying a qualified special tax on each parcel in the Elementary School District; and

**WHEREAS**, the Board desires at this time to order an election to be held on March 3, 2020, in the Elementary School District for the purpose of submitting to the voters in the District the matter of levying a qualified special tax on each parcel in the Elementary School District pursuant to the Law for educational purposes (sometimes referred to herein and in the exhibits attached hereto as an “education parcel tax”) and to designate the specifications thereof, pursuant to Education Code Section 5320 et seq., and to request consolidation with all other elections held in the Elementary School District on such date, and to request the Santa Cruz County Registrar of Voters to perform election services for the Elementary School District.

**NOW, THEREFORE, THE BOARD OF EDUCATION OF THE SANTA CRUZ CITY ELEMENTARY SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:**

**Section 1. Recitals.** The foregoing recitals are true and correct and the Board so finds and determines.

**Section 2. Call for Election.** The Board hereby orders an election and submits to the electors of the Elementary School District the question of whether an education parcel tax shall be levied and collected in the Elementary School District for the specific purposes as set forth more fully in the ballot proposition approved herein and as set forth on Exhibits A and B hereto. This Resolution constitutes the order of the Elementary School District to the County Elections Officials to call such election and shall constitute the “specifications of the election order” pursuant to Education Code Section 5322.

**Section 3. Election Date.** The date of the election shall be March 3, 2020, and the election shall be held solely within the boundaries of the Elementary School District.

**Section 4. Purpose of Election; Ballot Proposition.** The purpose of the election shall be for the voters in the Elementary School District to vote on a proposition, a full copy of which is attached hereto and marked Exhibit “A”, containing the question of whether the Elementary School District shall levy an education parcel tax in the Elementary School District for the specific purposes stated therein, together with the accountability requirements of Government Code Section 50075.1. As required by Education Code Section 5322 and Elections Code Section 13247, the abbreviated form of the measure (75 words) to appear on the ballot is attached hereto and marked as Exhibit “B”. The Board hereby authorizes and directs the Superintendent to make any changes to the text of the proposition as required, upon the advice of legal counsel, to conform to any requirements of the Law or the Santa Cruz County Registrar of Voters, which changes shall be evidenced by a direction letter executed by the Superintendent and delivered to the County Registrar of Voters.

**Section 5. Authority for Election.** The authority for ordering the election is contained in Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. The authority for the specifications of this election order is contained in Sections 5304 and 5322 of the Education Code.

**Section 6. Type of Tax Rate; Method of Collection.** Said education parcel tax shall be levied in an equal amount against each parcel of taxable real property in the Elementary School District in the amount of \$208 per year commencing with fiscal year 2020-21 and remaining in effect until ended by the voters.

A parcel shall be defined as any unit of land in the Elementary School District that receives a separate tax bill from the Santa Cruz County Tax Collector, and shall be collected in the same manner and subject to the same penalty or penalties as other taxes fixed and collected by the County on behalf of the Elementary School District.

**Section 7. Effect on Prior Parcel Taxes.** The purpose of the educational parcel tax is to replace the existing parcel taxes authorized under Measure J, Measure P, and that portion of Measure O which generates funds for middle school programs. In the event the levy of the parcel is approved by two-thirds (2/3) of the electorate voting on the Measure on March 3, 2020, commencing with the tax levy for fiscal year 2020-2021 the Elementary School District shall no longer collect, and shall direct the County not to levy or collect, any parcel taxes under Measure J and Measure P.

**Section 8. Exemptions.** All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax. In addition, an exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel (as defined in Section 6 above) and apply to the Elementary School District for such exemption under procedures established by the Elementary School District or otherwise as required by law or by the Santa Cruz County Tax Collector.

**Section 9. Accountability Requirements.**

(a) *Government Code 50075.1 Requirements.* The members of the Board, the Superintendent, and officers of the Elementary School District are hereby directed, individually and collectively, to comply with the accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited to, the following: (a) the measure shall include a statement indicating the specific purposes of the education parcel tax, (b) the measure shall require that the proceeds of the education parcel tax be applied only to the specific purposes identified in the ballot measure, (c) the measure shall require the creation of an account into which the proceeds of the education parcel tax shall be deposited, and (d) the measure shall require that the Elementary School District prepare an annual report pursuant to Government Code Section 50075.3 as provided in Section 10 hereof. Such accountability measures shall be set forth on the ballot in the form of Exhibit A attached hereto and incorporated herein by reference.

(b) *Citizens' Oversight Committee.* In addition, the Board of the Common Administration District will appoint a Citizens' Oversight Committee with responsibility to review the expenditure of the proceeds from the education parcel tax to ensure the proceeds of the education parcel tax are expended for the specific purposes set forth in the measure, and to prepare an annual report to the Elementary School District and the public concerning the expenditure of the proceeds of the education parcel tax. The Board of the Common Administration District, if the Measure is successful, will adopt bylaws governing the administration of the Citizens' Oversight Committee.

**Section 10. Annual Report.** Pursuant to Government Code Section 50075.3, the Board directs the chief fiscal officer of the Common Administration District to file a report with the Board no later than July 1 of the year following the fiscal year during which the monies were expended, containing (a) the amount of education parcel tax funds collected and expended and (b) the status of any project required or authorized to be funded from the proceeds of the education parcel tax as identified in the measure.

**Section 11. Delivery of this Resolution.** The Clerk of the Board is hereby directed to send a copy of this Resolution *for receipt no later than 90 days prior to the March 3, 2020, election date*, as follows:

- (a) County Elections Officer (as required pursuant to Education Code Section 5322 and Elections Code Section 10403),
- (b) County Board of Supervisors (as required pursuant to Elections Code Section 10403), and
- (c) County Superintendent of Schools for the purposes of noticing the election on the measure pursuant to Education Code Section 5325(a).

**Section 12. Consolidation of Election.** The County Elections Officer and the Santa Cruz County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on March 3, 2020, within the Elementary School District.

**Section 13. Delegation.** The members of the Board, the Superintendent, the Chief Business Officer, their designees, and cabinet officers of the Common Administration District (collectively, "officers") are hereby authorized and directed, individually and collectively, to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution, including, without limitation, to prepare and submit for inclusion in the voter information pamphlet an argument in favor of passage of the ballot measure, and any rebuttal argument, within the time established by the County Elections Officer, which shall be considered the official ballot argument of this Board as sponsor of the proposition. All actions heretofore taken by the officers and agents of the Common Administration District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects.

**Section 14. Authorized Officers.** That the Superintendent, the officers referenced in Section 13, and their designees are hereby authorized and directed to make 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.

**Section 15. Notice of Election.** That the County Elections Officer is hereby requested to prepare a formal Notice of Election in time, form, and manner as required by law, and the County Superintendent of Schools is hereby requested to post such notice in accordance with Education Code Section 5325. The suggested form of notice of the election is as follows:

**SANTA CRUZ CITY ELEMENTARY SCHOOL DISTRICT  
ELECTION NOTICE**

NOTICE IS HEREBY GIVEN to the qualified electors of the Santa Cruz City Elementary School District (the "District") of Santa Cruz County, that in accordance with law, an election will be held on Tuesday, March 3, 2020, in the District, at which election there will be submitted the question of levying an education parcel tax of \$208 per parcel annually, until ended by the voters, exempting seniors, with citizens' oversight, for the purpose of raising money to pay educational costs.

**Section 16. Reimbursement for Services Performed.** The Santa Cruz City Elementary School District agrees to reimburse the County Elections Officer/Registrar of Voters for services performed with respect to the election called herein following completion of such services and upon presentation of a bill.

**Section 17. Legal Services.** The Board hereby retains the firm of Lozano Smith as Legal Counsel in connection with its parcel tax proceedings pursuant to a service agreement on file with the Superintendent, who is authorized to execute said agreement.

**Section 18. Election Pursuant to Law.** In all particulars not recited in this Resolution, said election shall be held and conducted as provided by law for holding school district elections in the Elementary School District.

**Section 19. Certification by Clerk of the Board.** That the Clerk of the Board shall certify to the passage and adoption of and shall make minutes of the passage and adoption therefore in the records of the proceedings of the Board of Education, in the minutes of the meeting at which the same is passed and adopted.

**Section 20. Effective Date.** This resolution shall take effect on and after its adoption.

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The foregoing Resolution was adopted by the Board of Education of the Santa Cruz City Elementary School District of Santa Cruz County, being the Board authorized by law to make the designations therein contained by the following vote, on November 12, 2019.

Adopted by the following votes:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0

  
\_\_\_\_\_  
President of the Board

Attest:

  
\_\_\_\_\_  
Clerk of the Board

## EXHIBIT A

### BALLOT MEASURE FULL TEXT OF MEASURE

#### INTRODUCTION

To continue funding core programs in science, art and music that support student achievement at Santa Cruz elementary and middle schools, attract/retain highly qualified teachers, provide library and counseling services, and maintain smaller class sizes, shall the Santa Cruz City Elementary School District's measure renewing the expiring Santa Cruz City Elementary School District's and Santa Cruz City High School District's parcel tax at a rate of \$208 per parcel be adopted, providing \$3.2 million in annual school funding until ended by voters, including senior exemptions, and all money staying local?

#### PURPOSES

To provide local revenue that cannot be taken by the State and to maintain high-quality public education in Elementary and Middle Schools, the Santa Cruz City Elementary School District proposes to levy and collect an education parcel tax annually without any time limit, as more fully described below under "EDUCATION PARCEL TAX AND PROCEDURES," and to implement accountability measures in connection with the education parcel tax and to provide oversight and accountability to ensure that funds are used only for the following specific purposes:

- Continue funding programs in science, art, and music for elementary and middle schools; and after-school athletic, enrichment, and academic support programs; to keep students safe, healthy, and engaged,
- Attract and retain highly qualified teachers,
- Provide library and counseling services, and
- Maintain smaller class sizes.

The Board of Education will not fund any program other than those listed above from the proceeds of the education parcel tax.

#### EDUCATION PARCEL TAX AND PROCEDURES

*Amount of Education Parcel Tax.* Subject to two-thirds approval of the voters, the education parcel tax of \$208 per parcel (except exempt parcels, as described below) shall become effective commencing with fiscal year 2020-21 and be collected by the Santa Cruz County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector. The tax shall be levied annually until ended by the voters.

*Definition of Parcel.* A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the Santa Cruz County Tax Collector.

*Exemptions.* The following exemptions shall apply to the levy of the qualified special tax.

- *Otherwise Exempt Property.* All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.
- *Senior Citizen Exemption.* An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel subject to the education parcel tax.

Property owners seeking the Senior Citizen Exemption must apply to the Common Administration District for such exemption under procedures established by the Common Administration District or otherwise as required by law or by the Santa Cruz County Tax Collector.

*Exclusive Procedures.* The procedures described herein with respect to the levy and collection of the education parcel tax and exemptions, and any additional procedures established by the Board of Education of the Common Administration District, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the qualified special tax. Whether any particular claim is to be resolved by the Common Administration District or by the County shall be determined by the Common Administration District, in coordination with the County as necessary. The Common Administration District's Board of Education may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the education parcel tax.

## **ACCOUNTABILITY MEASURES**

*Government Code Accountability.* In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the qualified special taxes levied in accordance with this Measure:

- the specific purposes of the education parcel tax shall be those purposes identified above under the heading "PURPOSES,"
- the proceeds of the education parcel tax shall be applied only to those specific purposes identified above under the heading "PURPOSES,"
- a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited, and

- the chief fiscal officer of the Common Administration District shall file an annual written report with the Board of Education of the Common Administration District no later than July 1 of the year following the fiscal year during which the monies were expended, showing (1) the amount of funds collected and expended from the proceeds of the education parcel tax and (2) the status of any projects, programs, or purposes identified above under the heading “PURPOSES.”

*Citizens’ Oversight Committee.* In addition to the accountability measures required by the Government Code, an independent Citizens’ Oversight Committee shall be appointed by the Board of the Common Administration District to advise the Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Citizens’ Oversight Committee will monitor the expenditures of these funds and will report on an annual basis to the Board and community on how these funds have been spent.

## **PROTECTION OF FUNDING**

Current law forbids any decrease in State or Federal funding to the Elementary School District because of its adoption of an education parcel tax. However, if any such funds are reduced because of the adoption of this education parcel tax, then the amount of the education parcel tax will be reduced annually as necessary in order to restore such State or Federal funding.

## **SEVERABILITY**

The Board of Education of the Elementary School District hereby declares, and the voters by approving this measure concur, that every section, paragraph, sentence, and clause of this measure has independent value, and the Board of Education 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 be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.

**EXHIBIT B**

**BALLOT MEASURE  
ABBREVIATED FORM OF SPECIAL TAX MEASURE\***

“To continue funding core programs in science, art and music that support student achievement at Santa Cruz elementary and middle schools, attract/retain highly qualified teachers, provide library and counseling services, and maintain smaller class sizes, shall the Santa Cruz City Elementary School District’s measure renewing the expiring Santa Cruz City Elementary School District’s and Santa Cruz City High School District’s parcel tax at a rate of \$208 per parcel be adopted, providing \$3.2 million in annual school funding until ended by voters, including senior exemptions, and all money staying local?”

Tax – Yes

Tax – No

\*Limited to 75 words pursuant to California Elections Code section 13247