

SOQUEL UNION ELEMENTARY SCHOOL DISTRICT
Santa Cruz County, State of California

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2017-18

**RESOLUTION OF THE BOARD OF TRUSTEES ORDERING AN
ELECTION ON NOVEMBER 6, 2018 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
AND ESTABLISHING THE SPECIFICATIONS OF THE ELECTION
ORDER**

Resolution No. # 18-2017-18

WHEREAS, the Soquel Union Elementary School District (the "District") is devoted to providing high quality public education for its students; and

WHEREAS, state and federal funding is inadequate to provide the level of support to the District's educational programs that the residents of the District expect and the students need; and

WHEREAS, local property values within the District are related to the quality of education available in the District's public schools; and

WHEREAS, in order to maintain high quality educational programs, the District has determined that it is necessary to identify a local source of funding and to call an election in the District on the question of whether an education parcel tax should be levied and collected; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. (the "Law") authorize a school district, upon approval by two-thirds (2/3) of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

WHEREAS, November 6, 2018 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 District on the matter of levying a qualified special tax on each parcel in the District; and

WHEREAS, the Board of Trustees desires at this time to order an election to be held on November 6, 2018 in the 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 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 District on such date, and to request the Santa Cruz County Registrar of Voters to perform election services for the District; and

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE SOQUEL UNION ELEMENTARY SCHOOL DISTRICT DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:

Section 1. Call for Election. The Board hereby orders an election and submits to the electors of the District the question of whether an education parcel tax shall be levied and collected in the 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 District to call such election and shall constitute the "specifications of the election order" pursuant to Education Code Section 5322.

Section 2. Election Date. The date of the election shall be November 6, 2018, and the election shall be held solely within the boundaries of the District, which the District represents have not changed since the last District election.

Section 3. Purpose of Election; Ballot Proposition. The purpose of the election shall be for the voters in the District to vote on a proposition, a full copy of which is attached hereto and marked Exhibit "A", containing the question of whether the District shall levy an education parcel tax in the 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 and 9051, the abbreviated form of the measure (75 words or less) to appear on the ballot is attached hereto and marked as Exhibit "B". The Board of Trustees hereby authorizes and directs the President of the Board and the Superintendent to make any changes to the text of the measure as set forth in Exhibit A and Exhibit B hereto as required or recommended, upon the advice of the District's legal counsel, to conform to any requirements of the Law, the Santa Cruz County Registrar of Voters, or to otherwise clarify the measure to reflect the terms of this Resolution.

Section 4. 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 specification of this election order is contained in Section 5322 of the Education Code.

Section 5. Type of Tax Rate, and Method of Collection. If approved by District voters, said education parcel tax shall be levied in an equal amount against each parcel of taxable real property in the District in the amount of \$96 per parcel for a period of six years, commencing with the first levy in fiscal year 2019-20.

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, 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 District.

Section 6. Exemptions. The following exemptions apply to the levy of the education parcel tax:

(a) *Otherwise Exempt Property.* All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.

(b) *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 (as defined in Section 5 above) and apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the Santa Cruz County Tax Collector. The procedures established by the District shall provide that upon the determination that a parcel is exempt due to the senior exemption, the applicant shall not have to re-apply annually for such exemption for so long as the parcel continues to qualify for said exemption.

Section 7. Accountability Requirements.

(a) *Government Code 50075.1 Requirements.* The members of the Board, the Superintendent and officers of the District are hereby directed, individually and collectively, to comply with the accountability measures pursuant to Government Code Section 50075.1, to wit: (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 District prepare, or cause to be prepared by a third party auditor, an annual report pursuant to Government Code Section 50075.3. Such accountability measures are forth on the ballot in the form of Exhibit A attached hereto and are incorporated herein by reference.

(b) *Citizens' Oversight Committee.* The Board of Trustees will appoint a Citizens' Oversight Committee charged with the responsibility of annually reviewing the expenditures of proceeds of the education parcel tax to ensure such funds have been spent for the specific purposes set forth in the measure. Such Committee will provide an annual report to the District Board and the public summarizing its review of expenditures of the proceeds of the education parcel tax and findings relating thereto. The Board of Trustees, if the measure is successful, will adopt bylaws governing the administration of the Citizens' Oversight Committee.

Section 8. Annual Report. Pursuant to Government Code Section 50075.3, the Board directs the chief fiscal officer of the District to file a report with the Board each year 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 9. Delivery of this Resolution. The Clerk of the Board is hereby directed to send a copy of this Resolution for receipt no later than 88 days prior to the November 6, 2018 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 10. 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 November 6, 2018, within the District. The District acknowledges that the election shall be held and conducted in accordance with Elections Code Section 10418. Pursuant to Section 5303 of the Education Code and Section 10002 of the Elections Code, the Board of Supervisors of Santa Cruz County is requested to permit the County Registrar to render all services specified by Section 10418 of the Elections Code relating to the election, for which services the District agrees to reimburse Santa Cruz County in full from District general funds upon presentation of a bill from the County, such services to include the publication of notices of election and the mailing of the sample ballot.

Section 11. Ballot Arguments. As provided in Elections Code Section 9501, any and all members of this Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument. The Superintendent, President of the Board, or their designees, are hereby authorized to execute any document and to perform all acts necessary to place the measure on the ballot.

Section 12. Notice of Election. 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:

**SOQUEL UNION ELEMENTARY SCHOOL DISTRICT
ELECTION NOTICE**

NOTICE IS HEREBY GIVEN to the qualified electors of the Soquel Union Elementary School District (the "District") of Santa Cruz County, that in accordance with law, an election will be held on Tuesday, the 6th day of November, 2018 in the District, at which election there will be submitted the question of levying an education parcel tax of \$96 per parcel annually for six years, with a senior exemption and citizens oversight, for the purpose of raising money to support educational costs.

Section 13. Reimbursement for Services Performed. The 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 14. 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 District.

Section 15. Certification by Clerk of the Board. The Clerk of the Board shall certify as to the passage and adoption hereof and shall make minutes of the passage and adoption therefore in the records of the proceedings of the Board of Trustees of the District, in the minutes of the meeting at which the same is passed and adopted.

Section 16. Severability. The Board of Trustees of the District hereby declares that every section, paragraph, sentence and clause of the qualified special tax measure has independent value, and that the Board of Trustees would have approved each provision regardless of every other provision. If approved, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts shall remain in full force and effect to the fullest extent allowed by law.

Section 17. Effective Date. This resolution shall take effect on and after its adoption.

PASSED AND ADOPTED at a public meeting by the Governing Board of the Soquel Union Elementary School District, County of Santa Cruz, State of California, this 6th day of June, 2018, by the following vote.

AYES: Sandra Wallace, Ted Donnelly, Sira Taylor, Amanda Jackson Miller, Phil Rodriguez

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST


Scott Turnbull, Superintendent and
Secretary to Board of Trustees


Sandra Wallace, President
Board of Trustees

EXHIBIT A

BALLOT MEASURE FULL TEXT OF MEASURE

INTRODUCTION

"To support academic excellence, retain and recruit quality teachers and support staff, offer student enrichment in the arts focusing on music, enhance science with hands-on lessons in school gardens, and provide local funding that cannot be taken by the State, shall Soquel Union Elementary School District's measure be adopted authorizing the levy of a parcel tax for six years at a rate of \$96 per year raising approximately \$990,000 with an exemption for seniors and with annual citizens' oversight?"

PURPOSES

To provide local revenue that cannot be taken by the State and to maintain high-quality public education in schools in the Soquel Union Elementary School District (the "District"), the District proposes to levy and collect an education parcel tax annually for six years as more fully described below under "EDUCATION PARCEL TAX AND PROCEDURES," and to implement accountability measures in connection with the education parcel tax to ensure that funds are used only for the following specific purposes:

- Retain & recruit quality teachers and support staff;
- Student enrichment programs;
- Instruction in the arts focusing on music;
- Hands-on science in life labs (school gardens).

The Board of Trustees 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 \$96 per parcel (except exempt parcels, as described below) shall become effective for six years commencing with fiscal year 2019-20 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.

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

(as defined above) and apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the Santa Cruz County Tax Collector.

Property owners seeking the senior citizen exemption must apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the Santa Cruz County Tax Collector. When a senior exemption has been granted to a parcel, the senior will not have to re-submit an exemption application annually if the facts are such that said parcel continues to qualify for the senior exemption described in this measure.

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 Trustees of the 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 District or by the County shall be determined by the District, in coordination with the County as necessary. The District's Board of Trustees 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 District shall annually prepare and file or cause to be prepared and filed a written report with the Board of Trustees of the District 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 Trustees 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 review the expenditures of these funds by the District 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 District because of the District's adoption of an education parcel tax. However, if any State or Federal 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 Trustees of the 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 Trustees 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**

To support academic excellence, retain and recruit quality teachers and support staff, offer student enrichment in the arts focusing on music, enhance science with hands-on lessons in school gardens, and provide local funding that cannot be taken by the State, shall Soquel Union Elementary School District's measure be adopted authorizing the levy of a parcel tax for six years at a rate of \$96 per year raising approximately \$990,000 with an exemption for seniors and with annual citizens' oversight?

Yes

No

Exhibit B-1