BEFORE THE BOARD OF TRUSTEES OF THE SAN LEANDRO UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 12-51

RESOLUTION OF THE GOVERNING BOARD OF THE SAN LEANDRO UNIFIED SCHOOL DISTRICT OF THE COUNTY OF ALAMEDA, 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 6, 2012

RESOLVED by the Governing Board ("Board") of the San Leandro Unified School District ("District"), a District of the County of Alameda, State of California, that:

WHEREAS, the District must protect high-quality education for all students in the District; and

WHEREAS, an adequately funded and high performing public education program provides numerous benefits and advantages to all of the residents of the community; and

WHEREAS, the District seeks to maintain excellent schools at a time when the California Legislature is repeatedly unable to ensure adequate funding for the operation of the schools in the District; and

WHEREAS, all money raised by this measure will go to our local schools and cannot be taken away by Sacramento; and

WHEREAS, none of the money raised by this measure will be used for administrator salaries; and

WHEREAS, our local schools need money to protect and maintain small class sizes and the music, library, physical education, security staff and teachers that are all essential for a good education; and

WHEREAS, to compete in today's high-speed, technologically advanced economy, it is critical to maintain up-to-date computer and educational technology programs for our students, and this measure will help prepare students for high demand jobs of the twenty-first century; and

WHEREAS, the State has cut more than $12 million dollars in the past five years, since 2008, or more than 17%, from our local schools, causing devastating cuts to student academic programs, and this measure helps retain the teachers and protect the academic programs our local schools need; and

WHEREAS, money from this measure will be used to ensure that our students get a solid educational foundation in reading, math and science, helping prepare them for entry in college and to compete in today's tough job market; and

WHEREAS, we must maintain the school security staff that keep crime away from our middle schools and high schools and provide students with the support and safety they need to stay in school and out of trouble; and

WHEREAS, San Leandro public schools receive less funding and State support than any other School District in our region, and our students deserve better; and

WHEREAS, California Constitution, Article XIIIA, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of 2/3rds of the electorate, to levy qualified special taxes on property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

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

WHEREAS, pursuant to Education Code section 5342 and applicable Elections Code sections, such election shall occur on November 6, 2012, and pursuant to Elections Code sections 10400, 10402 and 10403 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. Order of Election. This Resolution shall stand as the order to the Alameda County Superintendent of Schools to call an election within the boundaries of the District on November 6, 2012, for approval of a measure which will be presented to voters in the form attached hereto as **Exhibit A**, ("Measure") 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**. The authority for the specifications of this election order is contained in sections 5304 and 5322 of the California Education Code, and the authority for ordering the election is contained in and section 50075 et seq. of the California Government Code and Section 4 of Article XIIIA of the California Constitution.

Section 3. Senior Citizen and Persons with Disabilities Exemption. Upon application, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies said parcel as a principal residence ("Senior Citizen Exemption") or on any parcel owned by one or more persons receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence ("SSI Exemption").

Section 4. Collection of the Tax. The special tax shall be placed on the tax roll immediately following the adoption of the Measure by the County of Alameda Controller and County of Alameda Treasurer-Tax Collector ("County Tax Collector") and shall be levied for a period of five (5) years. The special tax shall be collected by 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.

The special tax shall be levied on all parcels of taxable real property in the District. "Parcel of Taxable Real Property" shall be 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 are levied no

ad valorem property taxes in any year shall also be exempt from the special tax in such year.

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, shall comprise a single Parcel of Taxable Real Property for purposes of the parcel tax.

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 Senior Citizen Exemption and SSI Exemption, the decision of the District shall be final and binding.

Section 5. 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 a fund, which shall be kept separate and apart from other funds of the District.

(b) *Annual Report*. No later than December 31 of each year while the special tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure.

(c) *Independent Citizens' Oversight Committee*. The Board shall provide for the creation of an independent citizens' oversight committee comprised of parents and representatives of the community at large 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 shall provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation.

Section 6. Filing of Order of Election. The Secretary of the Board is ordered to cause certificated copies of this Resolution and order to be delivered not later than August 8, 2012, to the Alameda County Superintendent of Schools, the Alameda County Registrar of Voters ("Registrar"), and the Clerk of the Board of Supervisors of Alameda County.

Section 7. Formal Notice. The Alameda County Superintendent of Schools 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 section 5362 of the California Education Code no later than August 8, 2012, 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 Alameda County Superintendent of Schools, 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 Registrar*. Pursuant to section 5303 of the California Education Code, the Registrar is requested to take all steps to hold the election on November 6, 2012, in accordance with law and these specifications.

(b) *Voter Pamphlet*. The Registrar is hereby requested to reprint the Measure in its entirety in the voter information pamphlet to be distributed to voters pursuant to section 13307 of the California Elections Code.

(c) *Consolidation*. The Alameda County Superintendent of Schools and the Board of Supervisors of Alameda County are requested to order 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.

(d) *Canvass of Results*. The Board of Supervisors of Alameda County is authorized to canvass the returns of the election pursuant to section 10411 of the California Elections Code.

Section 9. 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 10. Ballot Arguments. The President of the Board, or any member or members of the Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the Registrar a ballot argument in favor of the proposition contained herein, within the time established by the Registrar, which shall be considered the official ballot argument of the Board as sponsor of the proposition.

Section 11. Official Actions. The District Superintendent, President of the Board, 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 to comply with requirements of law and election officials or which are, in the judgment of the Superintendent, in the best interests of the District.

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Section 12. 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 7, 2012 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 Alameda Registrar of Voters is requested to cause this summary of the Measure to appear on the ballot:

> To offset severe State budget cuts with emergency funding that cannot be taken by Sacramento; protect core academic math/science/reading programs and student safety; keep libraries open; retain quality teachers; maintain classroom computers, instructional technology, PE, art, music and class size; shall San Leandro Unified School District levy $39/year on single family homes and rates on commercial/other types of parcels, for five years, with annual audits, citizens oversight, senior exemptions, and no money for administrator salaries?

EXHIBIT B

FULL BALLOT TEXT

SAN LEANDRO UNIFIED SCHOOL DISTRICT

Measure ___
[letter designation to be assigned by Alameda County Registrar of Voters]

RECITALS

The Governing Board ("Board") of the San Leandro Unified School District ("District") has established the goals of improving academic performance and the quality of education for all children in the District so that they are prepared for college and to compete for good jobs. Furthermore, the District aims to enhance local control of our schools and reduce our dependence on the State of California for education funding.

Over the last four years, the State has cut millions from District schools. This has caused devastating cuts to student academic programs and drastic reductions to teachers, and District schools may lose additional millions in next year's state budget.

To balance its budget in the face of severe state cuts, the District has been forced to make substantial cuts. Having already cut teachers, librarians, counselors, office staff, campus supervisors, custodians, maintenance and grounds staff, there is nothing left to cut but core academic instruction.

The District must act to protect quality education. The Measure would provide stable and predictable funding that our schools can count on to protect the most essential academic programs for students and retain quality teachers.

Money from the Measure would be used to protect and maintain small class sizes and the music, library, physical education, security staff and teachers that are all essential for a good education. Funds would also be used to ensure that our students get a solid educational foundation in academic subjects such as math, science, and reading, helping prepare them for entry into college and to compete in today's tough job market. To compete in today's high-speed, technologically advanced economy, it is critical to maintain up-to-date computer and educational technology programs for our students, and the Measure will help prepare students for high demand jobs of the twenty-first century.

The measure would also maintain the school security staff that keep crime away from our middle schools and high schools and provide students with the support and safety they need to stay in school and out of trouble.

With the Measure the academic quality of local schools will continue to improve, ensuring students have access to the teachers, small class sizes, computers and learning technology they need for academic and career success.

This measure would enhance local control of District schools, make our schools less dependent on Sacramento, and provide vital funding to support students and education at a time when they need it most.

By law, all funds from this local funding measure must be used to protect the specified programs in District schools and cannot be taken away by the State. Strict accountability is mandatory, including independent citizen oversight and annual audits to

ensure funds are spent as promised. None of the funds will be used for administrator salaries.

TERMS

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- Protect and maintain core academic math, science and reading programs
- Protect student safety
- Keep school libraries open
- Attract and retain high-quality teachers and staff including counselors
- Maintain classroom computers and instructional technology
- Protect and maintain physical education programs and athletic programs
- Protect and maintain art and music programs for a well-rounded education
- Protect and maintain small class sizes
- Minimize further budget cuts resulting from reductions in state funding for local schools

No parcel tax funds will be spent on administrative salaries.

A. Amount and Basis of Tax

1. Parcel of Taxable Real Property. The special tax shall be levied on every Parcel of Taxable Real Property within the District.

"Parcel of Taxable Real Property" is defined as any unit of real property within the District that receives a separate tax bill for ad valorem property taxes from the Alameda County Tax Collector ("County Tax Collector"). 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.

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, shall comprise a single Parcel of Taxable Real Property for purposes of the parcel tax.

2. Uniform Application. The special tax shall be uniformly applied to each Parcel of Taxable Real Property within the following property classifications.

Type of Property	**Annual Amount of Tax per Parcel of Taxable Real Property**
• **Single Family Residential**	$39
• **Multi-Family Residential With 2-4 Units**	$___ [for discussion]
• **Multi-Family Residential With 5 Or More Units**	$___ [for discussion]
• **Commercial/Industrial**	$0.02 per square foot of improvements
• **Vacant/Unimproved Parcels**	$39

For purposes of determining the rate of tax above, the following definitions shall apply:

- "Single Family Residential" includes parcels containing one or both of the following kinds of residential living units (a) those with no common walls on a single Assessor's parcel (i.e., single family detached homes); and (b) those with common walls each of which is assigned a unique Assessor's parcel number (i.e. condominiums and townhouses), each of which shall be treated as a Parcel of Taxable Real Property; and (c) mobile homes, each of which shall be treated as a Parcel of Taxable Real Property.

- "Multi-Family Residential" means a residential living unit with common walls on an Assessor's parcel on which other units are located. Such parcels include, but are not limited to, duplexes, parcels with two (2) or more living units on a single assessor's parcel; apartment buildings with at least two (2) units; and any and all other multi-family residential parcels.

- "Commercial/Industrial" means all improved Parcels of Taxable Real Property that do not meet the definition of Single Family Residential or Multi-Family Residential. Commercial/Industrial property includes, but is not limited to, retail buildings, shopping centers, hotels, motels, service stations, office buildings, hospitals, trailer parks, warehouses, transportation facilities, storage facilities, utilities, agricultural and farmland, light and heavy industrial and recreational land.

- "Vacant/Unimproved" means an unimproved parcel with no structures or buildings.

Every year, all Parcels of Taxable Real Property that were classified as Vacant parcels in the prior fiscal year, may be reclassified into another category if a building permit has been pulled as of January 1 of that year.

Any parcel that does not fall clearly within any category above shall be taxed $39 per parcel annually.

B. Exemptions for Seniors and People with Disabilities

Upon application, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies said parcel as a principal residence ("Senior Citizen Exemption") or on any parcel owned by one or more persons receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence ("SSI Exemption").

C. 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 tax, including the Senior Citizen Exemption and the SSI Exemption and the appropriate tax classification, 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 by the District. 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. Taxpayers wishing to challenge any determination of the County Tax Collector must do so under the procedures for correcting a misclassification of property pursuant to Part 9 of Division 1 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

D. Appropriations Limit

Pursuant to California Constitution article XIIIB 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. Mandatory Accountability Protections

1. ***Independent Citizens' Oversight Committee*.** The Board shall provide for the creation of an independent citizens' oversight committee 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 shall provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation.

2. ***Annual Reports.*** Upon the levy and collection of the education parcel tax, the Board shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as the tax is in effect, the Superintendent or the chief financial officer of the District shall cause a report to be filed with the Board no later than December 31 of each year, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. 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. ***Specific Purposes*.** All of the purposes named in the Measure shall constitute the specific purposes of the education parcel tax, and proceeds thereof shall be applied only for such purposes.

F. Protection of Funding

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

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.

EXHIBIT C

FORMAL NOTICE OF SPECIAL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the San Leandro Unified School District of Alameda 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 6, 2012, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

[Insert final ballot measure summary]

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

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____, 2012.

_____
County Superintendent of Schools
Alameda County, California