SUMMARY OF DECISIONS/OPTIONS FOR PARCEL TAX MEASURE

1. **$ AMOUNT.** Amount of Tax per parcel (must be applied on a uniform basis); with or without annual escalator (such as increase based on CPI increase of prior year)

2. **TERM:** Term of year or no sunset

3. **EXEMPTIONS:** California law allows school districts to provide that certain types of property owners are exempt from a parcel tax levy. Typically property owners that qualify for an exemption will prove so by completing an application that the school district makes available to the public prior to the levy. Upon a determination that the exemption applies, the school district removes that property from the property list provided to the County for the annual levy for the applicable fiscal year. Allowable exemptions are:

(a) *Senior Citizen Exemption*. An exemption can be available to persons who are 65 years or older.

(b) *Supplemental Security Income Exemption.* An exemption can be available to persons who receive Supplemental Security Income for a disability, regardless of age.

(c) *Social Security Disability Insurance Benefits Exemption.* An exemption can be available to persons who receive Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250% of the 2012 federal poverty guidelines issued by the US Dept of Health and Human Services.

The foregoing exemptions are at the District's option. Exemptions, if any, must be identified in the measure at the time it is presented to voters.

4. **PURPOSE OF PARCEL TAX MEASURE:** The measure presented to voters must identify the purposes for which any parcel tax collections will be used. Attached are a couple of examples which other clients have used. We recommend that the purposes include all uses contemplated and drafting them narrowly should be avoided if possible.

5. **PROCEDURES:** In order to call a parcel tax collection, a public hearing must be conducted. Following the public hearing, the District Board considers and approves a Resolution Calling a Parcel Tax Election, which contains all of the particulars of the parcel tax measure. Thereafter, the adopted Resolution is filed with the County elections official which commences the election process. The Resolution must be filed at least 88 days prior to the election date.

EXAMPLES OF PURPOSES SET FORTH IN SAMPLE BALLOT:

Example 1:

PURPOSES

To continue to provide a local revenue source that cannot be taken by the State, the _____ School District requests voters to authorize the District to levy and collect an education parcel tax. Proceeds of the education parcel tax will be used only for the following specific purposes:

- Maintain reduced class sizes at all grade levels;
- Attract and retain high quality personnel;
- Provide classroom resources to help those students who are struggling in basic skills like math, reading and writing;
- Integrate the use of modern technology into the curriculum and instructional practices;
- Provide a full spectrum of instructional opportunities in such classes as art, music, foreign language and science;
- Ensure that teachers are well trained and use the most effective techniques for teaching of math, reading and science; and
- Continue to provide a physical education program and inter-school sports program.

The Board of Trustees will not fund any program other than those listed above from the proceeds of the education parcel tax, and will not use the proceeds of the education parcel tax to fund administrator salaries.

Example 2:

PURPOSES

To provide local revenue that cannot be taken by the State and to maintain high-quality public education in schools in the _____ School District (the "District"), the District proposes to levy and collect an education parcel tax annually for ___ years 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:

- Maintain small class sizes
- Hiring, retaining and training quality teachers
- Expand science, technology, engineering, math, language, art and music education
- Improving health, safety, security and maintenance services
- Provide before- and after- school programs for District students

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