RESOLUTION NO. 17-26

BOARD OF EDUCATION
SAN LEANDRO UNIFIED SCHOOL DISTRICT

RESOLUTION ORDERING AN ALL MAILED BALLOT 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 AND ESTABLISHING THE SPECIFICATIONS OF THE ELECTION ORDER

WHEREAS, the San Leandro Unified School District (the "District") is devoted to providing high quality public education for its students; and

WHEREAS, in order to identify a local funding source to support the educational needs of District students, the District has previously received approval by more than two-thirds of District voters voting at a special election held in the District on November 6, 2012, approving Measure L, which authorized the levy of an education parcel tax through fiscal year 2017-18; and

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

WHEREAS, Section 4 of Article XIIIA 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 (parcel tax) for specified purposes following notice and a public hearing; and

WHEREAS, the District is authorized pursuant to Elections Code Section 4000 and following including specifically Section 4108 thereof to conduct an all mailed ballot election on established mailed ballot election dates, and pursuant to Elections Code Section 1500, August 29, 2017 is an established mailed ballot election date; and

WHEREAS, the Board has on this date held a public hearing, which was duly noticed, where all interested persons have had the opportunity to be 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 Education desires at this time to order an election by all-mailed ballots to be held on August 29, 2017 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 Alameda County Registrar of Voters to perform election services for the District; and

NOW, THEREFORE, THE BOARD OF EDUCATION OF THE SAN LEANDRO UNIFIED SCHOOL DISTRICT DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:

Section l. 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; Mailed Ballots. The date of the election shall be August 29, 2017, which is an established mailed ballot election date pursuant to Elections Code Section 1500, and the election shall be held solely within the boundaries of the District, which 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 Education hereby authorizes and directs the Superintendent or his designee to make any changes to the text of the proposition as required, upon the advice of the District's legal counsel, to conform to any requirements of the Law or the Alameda County Registrar of Voters.

Section 4. Authority for Election. The authority for ordering the election is contained in Section 4 of Article XIIIA 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. The authority for conducting this election by all-mailed ballots is contained in Election Code Sections 4100 et seq.

Section 5. Type of Tax Rate, and Method of Collection. 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 $78 per parcel for fourteen years, commencing with fiscal year 2018-19.

A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the Alameda 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 Alameda County Tax Collector. The procedures established by the District shall provide that seniors that qualified for the senior exemption in connection with the 2012 voter-approved parcel tax (Measure L) through the 2017-18 tax year will not have to re-submit an exemption application in order to qualify for the senior exemption described herein.

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 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 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 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 Education will appoint a Citizens' Oversight Committee with responsibility to review the expenditures of proceeds of the education parcel tax to ensure such funds are expended for the specific purposes set forth in the measure, and to provide an annual report to the District and the public concerning the expenditure of the proceeds of the education parcel tax. The Board of Education, if the measure is successful, will adopt bylaws governing the administration of the Citizens' Oversight Committee. The Board of Education may at its option determine to combine the oversight responsibilities to the bond oversight committee which is has established in connection with the District's voter-approved general obligation bonds with the oversight of the expenditure of the revenues of the education parcel tax.

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 August 29, 2017 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 Alameda County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on August 29, 2017, within the District, in accordance with Elections Code Section 4108, which incorporates Elections Code Section 10400 and following. 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 Alameda 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 Alameda 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 and official 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:

SAN LEANDRO UNIFIED SCHOOL DISTRICT ELECTION NOTICE

NOTICE IS HEREBY GIVEN to the qualified electors of the San Leandro Unified School District (the "District") of Alameda County, that in accordance with law, an allmailed ballot election will be held on Tuesday, the 29th day of August, 2017 in the District, at which election there will be submitted the question of levying an education parcel tax of $78 per parcel annually for 14 years, with a senior exemption and accountability, for the purpose of raising money to pay for 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 Education of the District, in the minutes of the meeting at which the same is passed and adopted.

Section 16. Compliance with AB 2576 (Effective January 1, 2017). If the requisite number of votes cast on the question of an education parcel tax are obtained, the District and the County shall coordinate on compliance with the terms of Assembly Bill 2576 effective January 1,

2017, which requires that notice of a new parcel tax be provided to taxpayers residing outside of the jurisdiction of the taxing agency.

Section 17. Severability. The Board of Education 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 Education 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 18. 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 San Leandro Unified School District of Alameda County, being the Board authorized by law to make the designations therein contained by the following vote, on May 9, 2017.

Adopted by the following votes:

AYES:

NOES:

ABSENT:

ABSTAIN:

President of the Board Attest:

Clerk of the Board

EXHIBIT A

BALLOT MEASURE FULL TEXT OF MEASURE

INTRODUCTION

"To continue programs to improve core education in our local schools, particularly in math, science, technology and the arts, and to attract and retain highly qualified teachers, support manageable class sizes, and school libraries, shall the San Leandro Unified School District renew its existing parcel tax for 14 years at a rate of $78 per year, with an exemption for seniors, independent fiscal oversight, no money for administration, and all money benefiting San Leandro students?"

PURPOSES

To provide local revenue that cannot be taken by the State and to maintain high-quality public education in schools in the San Leandro Unified School District (the "District"), the District proposes to levy and collect an education parcel tax annually for 14 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:

- Supporting core academic math, science and reading programs,
- Providing for student safety,
- Maintaining open libraries,
- Attracting and retaining qualified teachers,
- Maintaining and providing classroom computers and instructional technology, Maintaining P.E., art and music programs, and Maintaining 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 $78 per parcel (except exempt parcels, as described below) shall become effective for 14 years commencing with fiscal year 2018-19 and be collected by the Alameda 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 Alameda 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 Alameda 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 Alameda County Tax Collector. The procedures established by the District will provide that seniors that qualified for the senior exemption in connection with the 2012 voter-approved parcel tax (Measure L) through the 2017-18 tax year will not have to re-submit an exemption application in order 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 Education 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 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 District shall file an annual written report with the Board of Education 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 Education 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 by the District and will report on an annual

basis to the Board and community on how these funds have been spent. The Committee may be combined with the District's existing bond oversight committee.

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 Education 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 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*

"To continue programs to improve core education in our local schools, particularly in math, science, technology and the arts, and to attract and retain highly qualified teachers, support manageable class sizes, and school libraries, shall the San Leandro Unified School District renew its existing parcel tax for 14 years at a rate of $78 per year, with an exemption for seniors, independent fiscal oversight, no money for administration, and all money benefiting San Leandro students?"

**Limited under the Elections Code to 75 words or less*

Exhibit B-1