RESOLUTION NO. 18-25

BOARD OF EDUCATION
SAN LEANDRO UNIFIED SCHOOL DISTRICT

RESOLUTION OF THE BOARD OF EDUCATION OF THE SAN LEANDRO UNIFIED SCHOOL DISTRICT, ORDERING AN ELECTION FOR AN EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON NOVEMBER 6, 2018

RESOLVED by the Board of Education ("Board") of the San Leandro Unified School District ("District") that:

WHEREAS, 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 educational 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, California Constitution, Article XIIIA, section 4 and Government Code sections 50075 et seq. authorize the District, upon approval of two-thirds of the electorate, to levy qualified special taxes on real 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 the Board following a public hearing and opportunity for comment, it is advisable to request that the Alameda County Superintendent of Schools ("County Superintendent") and the County Registrar of Voters ("County Registrar") call an election and submit to the voters of the District the question of whether the District shall levy a qualified special tax within the District for the purpose of raising revenue for the District; and

WHEREAS, pursuant to the Education Code and Elections Code 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. The Board hereby finds and determines that the foregoing recitals are true and correct.

Section 2. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to the Education Code to the County Superintendent to call an

election within the boundaries of the District on November 6, 2018.

Section 3. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, an election shall be held within the boundaries of the District on Tuesday, November 6, 2018, for the purpose of voting on a measure ("Measure") which will be presented to voters in substantially the form attached hereto as **Exhibit A**, containing the question of whether the District shall impose a qualified 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**.

Section 4. Exemptions from Qualified Special Tax. Pursuant to any procedures adopted by the District, upon application an exemption from payment of the qualified special tax may be granted on any parcel owned by one or more:

(a) Persons who will attain 65 years of age as of July 1 of the tax year and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,

(b) Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal residence ("SSI Exemption"); or

(c) Persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, and occupying said parcel as his or her principal residence ("SSDI Exemption").

Section 5. Collection of the Tax. Beginning July 1, 2019, if adopted by the voters, the qualified special tax shall be collected by the Alameda County Tax Collector ("County Tax Collector"), 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. 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 qualified special tax, including the exemptions, the decisions of the District shall be final and binding.

Section 6. Authority for Ordering Election. The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 7. Authority for Specifications. The authority for the specification of this election order is contained in the Education Code.

Section 8. Resolution to County Officials. The Clerk of the Board is hereby directed to cause certified copies of this Resolution to be delivered not later than August 8, 2018, to the County Superintendent, the County Registrar, and the Clerk of the Board of Supervisors of Alameda County ("Board of Supervisors").

Section 9. Formal Notice. The County Superintendent 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 the applicable law no later than August 8, 2018, or to otherwise cause the notice to be published as permitted by law. The Secretary to the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 10. Conduct of Election.

(a) *Request to County Registrar.* Pursuant to State law, the County Registrar is requested to take all steps to hold the election on November 6, 2018, in accordance with law and these specifications. As applicable, the election shall be held and conducted in the manner prescribed by Elections Code section 10418.

(b) *Voter Pamphlet.* The County Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as **Exhibit B** in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the County Registrar is hereby requested to print, immediately below the impartial analysis of the Measure, in no less than 10-point boldface type, a legend substantially as follows:

"The above statement is an impartial analysis of Measure __. If you desire a copy of the Measure, please call the Alameda County Registrar of Voters at [phone number] and a copy will be mailed at no cost to you."

(c) *Consolidation.* The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all 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 and Declaration of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.

(e) *Cost of Election.* The District will reimburse the County Registrar and the County for costs associated with the election as required by law.

Section 11. 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 qualified special tax may be spent for its authorized purposes.

Section 12. Ballot Arguments. The President of the Board and/or her designees are hereby authorized to prepare and file with the County Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the County Registrar, which shall be considered the official ballot arguments of the Board as sponsor of the Measure and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

Section 13. 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, and to this Resolution, to comply with requirements of law and election officials or which are, in the judgment of the Superintendent and/or President of the Board, in the best interests of the District.

Section 14. Effective Date. This Resolution shall take effect from and after its adoption.

ADOPTED, SIGNED and APPROVED by the Board of Education of the San Leandro Unified School District on the 31st day of July, 2018, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

_____
President of the Board of Education of the San Leandro Unified School District

ATTEST:

_____
Clerk of the Board of Education of the
San Leandro Unified School District

EXHIBIT A

SUMMARY OF MEASURE

The Measure shall be summarized in the following form, and the Alameda County Registrar of Voters is requested to cause this summary of the Measure to appear on the ballot:

****** TEXT BEGINS ******

To restore funding previously approved by voters to protect the quality of education in local schools, provide high quality programs in math, science, technology, arts, and skilled trades that prepare students for success in college/careers, and attract/retain highly qualified teachers, on an ongoing basis shall the San Leandro Unified School District levy $39 per parcel, raising $745,000 annually, with annual cost of living adjustments, an exemption for seniors, independent citizen oversight, and no money for administrator salaries?

****** TEXT ENDS ******

EXHIBIT B

FULL BALLOT TEXT

****** TEXT BEGINS ******

SAN LEANDRO UNIFIED SCHOOL DISTRICT

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

A. Introduction

To restore funding previously approved by voters to protect the quality of education in local schools, provide high quality programs in math, science, technology, arts, and skilled trades that prepare students for success in college/careers, and attract/retain highly qualified teachers, on an ongoing basis shall the San Leandro Unified School District levy $39 per parcel, raising $745,000 annually, with annual cost of living adjustments, an exemption for seniors, independent citizen oversight, and no money for administrator salaries?

B. Purposes

To provide local revenue that cannot be taken by the State and to maintain high-quality public education in schools in the District, the District proposes to levy and collect an education parcel tax annually as more fully described below 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:

- Attracting and retaining qualified teachers,
- Supporting core academic math, science and reading programs,
- Providing for student safety,
- Maintaining and providing classroom computers and instructional technology,
- Maintaining art and music programs,
- Maintaining class sizes, and
- Maintaining programs in career technical education for students who want to learn a skilled trade

The District's Board of Education ("Board") will not fund any program other than those listed above from the proceeds of the education parcel tax.

C. Amount and Basis of Tax

This Measure shall authorize the District to annually levy a uniform qualified special tax at the rate of $39 on all Parcels of Taxable Real Property on an ongoing basis beginning July 1, 2019. The District shall provide the Alameda County Tax Collector ("County Tax Collector") a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the qualified special tax, the qualified special tax rate shall be increased annually to account for inflation pursuant to this provision. Beginning in 2020-21 and each year thereafter, the rate of this qualified special tax shall be the rate levied in the prior tax year increased by a cost-of-living adjustment equal to the annual average percentage change in the Consumer Price Index - All Urban Consumers, San Francisco-Oakland-Hayward area (Series CUURS49BSA0) over the prior twelve months, as of December 1 of the prior fiscal year, as published by the U.S. Bureau of Labor Statistics. In the event the Consumer Price Index - All Urban Consumers, San Francisco-Oakland-Hayward area (Series CUURS49BSA0) is no longer published, the Board shall adopt a comparable index of general price levels as it shall determine. Any increase shall be rounded to the nearest dollar.

This qualified special tax is estimated to raise $745,000 in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year.

The qualified special tax shall be levied on every Parcel of Taxable Real Property in the District. "Parcel of Taxable Real Property" shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector. All property which is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the qualified special tax in such year.

D. Exemption from Qualified Special Tax

Under procedures adopted by the District, an exemption from payment of the qualified special tax may be granted on any parcel owned by one or more persons who is/are:

1. An individual who will attain 65 years of age as of July 1 of the tax year and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,

2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal residence ("SSI Exemption"); or

3. Receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, and occupying said parcel as his or her principal residence ("SSDI Exemption").

E. Claim / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County 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 qualified special tax, including the exemptions or any other disputed matter specific to the application of the qualified special tax, 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 qualified special tax. Whether any particular claim is to be resolved by the District or by the County Tax Collector shall be determined by the District, in coordination with the County Tax Collector as necessary.

F. Appropriations Limit

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

G. Accountability Measures

1. *Specific Purposes*. The proceeds of the qualified special tax shall be applied only to the specific purposes identified above. The proceeds of the qualified special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.

2. *Annual Reports.* No later than December 31 of each year while the 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. 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. *Independent Citizens' Oversight Committee.* The Board shall provide for an independent citizens' oversight committee to review expenditures of the proceeds of the tax in order to ensure that such proceeds are applied only to authorized purposes. The Board shall establish, and may revise, requirements regarding the composition, duties, funding, and other necessary information regarding the Committee's operation and shall have the option to combine the Committee with any other existing bond or parcel tax oversight committee.

H. Protection of Funding

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

I. 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 be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure shall remain in full force and effect to the fullest extent allowed by law.

****** TEXT ENDS ******

EXHIBIT C

FORMAL NOTICE OF SPECIAL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the San Leandro Unified School District, 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, 2018, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

> To restore funding previously approved by voters to protect the quality of education in local schools, provide high quality programs in math, science, technology, arts, and skilled trades that prepare students for success in college/careers, and attract/retain highly qualified teachers, on an ongoing basis shall the San Leandro Unified School District levy $39 per parcel, raising $745,000 annually, with annual cost of living adjustments, an exemption for seniors, independent citizen oversight, and no money for administrator salaries?

By execution of this formal Notice of Election, the County Superintendent of Schools of Alameda County 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 County Superintendent of Schools of Alameda County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the San Leandro Unified School District adopted July 31, 2018, in accordance with the provisions of State law.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____, 2018.

_____
County Superintendent of Schools
Alameda County, California