

CAMPBELL UNION ELEMENTARY SCHOOL DISTRICT

**RESOLUTION NO. 2019-20-23
PROPOSING AN EDUCATION PARCEL TAX AND
ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER**

WHEREAS, a thorough and well-developed public education program delivers many long-lasting benefits and advantages to all the residents of our community; and

WHEREAS, a high quality, community-directed school system favorably impacts property values, which is vital to the overall well-being of the entire community; and

WHEREAS, local schools in the Campbell Union Elementary School District (the “District”) are among the top in the state, nearly all of which are recognized as California Distinguished Schools, with students excelling in science, math, reading and writing; and

WHEREAS, for several years the District has not been adequately funded by the State Legislature to provide a quality educational program, and the District is committed to eliminating all deficit spending and to maintaining a balanced budget; and

WHEREAS, due to inadequate state funding, the District has made cuts and reductions wherever possible while preserving quality education, including staff and program reductions, and furloughs for teachers; and

WHEREAS, having exhausted all feasible means of generating revenue to finance basic programs, including donations from the local parent/teacher organizations, the District may be forced to take measures to further reduce basic educational services; and

WHEREAS, the District’s projected revenue for the foreseeable future is inadequate and without a new source of revenue the District must eliminate and reduce educational programs; and

WHEREAS, the District proposes an education parcel tax in the amount of \$98, to begin July 1, 2020 and end on June 30, 2029; and

WHEREAS, all funding from the measure would only benefit District schools and nothing could be taken by the State or spent on administrator salaries; and

WHEREAS, the education parcel tax will have independent citizen oversight; and

WHEREAS, Section 5322 of the California Education Code and section 1000 of the California Elections Code authorize the District to call a consolidated ballot election for March 3, 2020, with the statewide election; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and Sections 50075 *et seq.*, 50079 and 53722 *et seq.*, of the California Government Code authorize a school district, upon approval by two-thirds of the electorate voting on the measure, to levy a an education parcel tax (a “qualified special tax” under California Government Code Section 50079) for specified purposes following notice and a public hearing; and

WHEREAS, the Governing Board of the District (the “Board”) has conducted a noticed public hearing, as required by law, on the question of whether to request that the District’s voters authorize funding to continue the programs identified below.

NOW THEREFORE, THE GOVERNING BOARD OF THE CAMPBELL UNION ELEMENTARY SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES AND ORDERS AS FOLLOWS:

Section 1. The foregoing recitals are true and correct and the Board so finds and determines.

Section 2. The Board has determined in its best judgment that in order to maintain quality education within the District, an election is advisable and on that basis hereby requests the Santa Clara County Registrar of Voters to call an election and submit to the voters of the District the question of whether to adopt an education parcel tax in order to maintain the quality of the District’s public education for the benefit of all students and citizens.

Section 3. This resolution shall constitute an order of election pursuant to Education Code section 5320, *et seq.*, to the Santa Clara County Superintendent of Schools (“County Superintendent”) to call an election within the boundaries of the District on March 3, 2020.

Section 4. The education parcel tax shall be in the amount and for the purposes set forth in the attached Exhibit A beginning as of July 1, 2020, assessed against each parcel of taxable land located wholly or partly in the District. A parcel shall be defined as:

- a) Any unit of property that is located wholly or partly in the District that now receives a separate tax bill for *ad valorem* property taxes from the Santa Clara County Tax Collector (“County Tax Collector”).

If any portion of this definition is deemed contrary to law, the Board declares, and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, “Parcel of Taxable Real Property” shall be defined as any real property wholly or partially in the District assigned an assessor’s parcel number.

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 the application of the definition of “Parcel of Taxable Real Property” to any parcel(s) or any other

disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

Section 5. The date of the election shall be March 3, 2020.

Section 6. The purpose of the election shall be for the voters in the District to vote on a ballot measure, a full copy of which is attached hereto and marked Exhibit A and incorporated by reference herein for inclusion in the ballot pamphlet. As required by California Elections Code section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto as Exhibit B.

Section 7. The Board has the authority for ordering the election pursuant to the Education Code, Elections Code, Government Code and the California Constitution.

Section 8. The authority for the specifications of this election order is contained in Sections 5304 and 5322 of the California Education Code and Sections 50075 *et seq.*, 50079 and 53722 *et seq.*, of the California Government Code.

Section 9. The Secretary of the Board is hereby directed to send a certified copy of this Resolution to the Santa Clara County Registrar of Voters, the Santa Clara County Board of Supervisors, and the County Superintendent so that said Superintendent receives it no later than December 4, 2019. This shall be consistent with Section 5322 of the California Education Code.

Section 10. The County Superintendent is hereby requested to deliver this Resolution, which constitutes the order of election, and a formal notice of the election to the Santa Clara County Registrar of Voters no later than December 4, 2019. The County Superintendent is hereby requested to perform the duties called for under Education Code Section 5302, to call the election, prepare recommendations, statements, or arguments for the election as required, and to receive petitions, as necessary.

Section 11. The County Superintendent is hereby requested to prepare and execute a Formal Notice of School Parcel Tax Election and Consolidation Order containing the information specified in Section 5361 of the Education Code, in substantially the form attached hereto as Exhibit C (the "Notice") and to call the election by no later than December 4, 2019, by publishing and/or posting the Notice as required by law. The Secretary of this 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 12. Pursuant to Section 5303 of the Education Code, the Santa Clara County Registrar of Voters is hereby requested to take all steps incident to the preparation for and the holding of the election in accordance with law and these specifications.

(a) *Voter Pamphlet.* The County 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. In the event the measure in Exhibit A 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 Santa Clara County Registrar of Voters at ((408) 299-8683) and a copy will be mailed to you at no cost.

(b) *Delivery of Notices.* The Board requests that the Registrar of Voters deliver a copy of all published notices to the Secretary of this Board pursuant to Section 12113 of the Elections Code.

Section 13. The Board of Supervisors of Santa Clara County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code. The District will reimburse the County of Santa Clara for the cost of the election as required by law.

Section 14. In accordance with Education Code section 5342 and Elections Code section 10402.5, it is hereby requested that the special election to be held hereunder be consolidated by the Santa Clara County Registrar of Voters and the Santa Clara County Board of Supervisors, for all purposes, with any and all other elections, including the statewide election, also called to be held on March 3, 2020, insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the District.

Section 15. The Governing Board shall provide in each year, pursuant to Government Code section 7902.1 or any successor provision of law, for any increase in the District's appropriations limit as shall be necessary to ensure that proceeds of the special tax may be spent for the authorized purposes.

Section 16. Subject to approval by two-thirds of the voters, the education parcel tax shall become effective as of July 1, 2020, and be collected by the Santa Clara County Tax Collector at the same time and in the same manner as and along with, and shall be subject to the same penalties as, general *ad valorem* property taxes collected by the Santa Clara County Tax Collector. The tax and penalty shall bear interest until paid at the same rate as the rate for unpaid *ad valorem* property taxes.

Section 17. An optional exemption shall also be available for a person 65 years or older who owns and occupies as a principal residence a parcel (as defined above) and applies to the District for such exemption in accordance with guidelines established by the District. Any approved application from a qualified applicant will be provided an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the

parcel as his or her principal residence.

Section 18. An optional exemption shall be available for a person eligible for Supplemental Security Income (SSI) benefits and who owns and occupies as a principal residence a parcel (as defined above) and applies to the District for such exemption in accordance with guidelines established by the District. Any approved application from a qualified applicant will be provided an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

Section 19. The members of the Board, the Superintendent of the District, the Assistant Superintendent, Administrative Services and officers of the District are hereby authorized and directed, individually and collectively, to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution, including, without limitation, to prepare and submit for inclusion in the voter information pamphlet an argument in favor of passage of the ballot measure within the time established by the County Registrar, which shall be considered the official ballot argument of this Board as sponsor of the proposition. All actions heretofore taken by the officers and agents of the District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects.

Section 20. The members of the Board, the Superintendent of the District, and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited to, all of the following:

(a) *Specific Purpose.* The proceeds of the special tax shall be applied only to the specific purposes identified in the Full Ballot Text.

(b) *Separate Fund.* 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.

(c) *Annual Report.* No later than January 1 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.

Section 21. That the District's Superintendent, Assistant Superintendent, Administrative Services, and designees are hereby authorized and directed to make any changes to the text of the measure described in this Resolution, or to the abbreviated form of the measure, or to the text of this Resolution, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 22. This resolution shall take effect from and after its adoption.

ADOPTED, SIGNED, and APPROVED this 21st day of November, 2019.

YES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

By: _____
President of the Governing Board
Campbell Union Elementary School District

ATTEST:

By: _____
Clerk of the Governing Board
Campbell Union Elementary School District

I, Pablo A. Beltran, do hereby certify that the foregoing is a true and correct copy of Resolution No. 2019-20-23 , which was duly adopted by the Board of Trustees of the Campbell Union Elementary School District at a regular meeting thereof held on the 21st day of November, 2019, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

By: _____

Clerk of the Board

Campbell Union Elementary School District

EXHIBIT A

FULL TEXT OF SPECIAL TAX MEASURE

FOR CAMPBELL UNION ELEMENTARY SCHOOL DISTRICT TO PROTECT QUALITY OF SCHOOLS AND PREVENT FURTHER REDUCTIONS IN CURRENT ACADEMIC PROGRAMS

INTRODUCTION

This measure provides the additional funding required to protect and maintain a quality educational program in the Campbell Union Elementary School District.

For several years the State Legislature has inadequately funded the District to provide a quality educational program, and meet the high expectations of the community, and the District is committed to eliminating all deficit spending and to maintaining a balanced budget. Having exhausted all feasible means of generating funds to finance basic programs, including donations from the local parent/teacher organizations, the District may now be forced to further reduce basic educational services.

The District's projected revenue for the foreseeable future is inadequate and without a new source of revenue, the District must eliminate and reduce educational programs. Therefore, the District's Governing Board believes that an education parcel tax measure is necessary to maintain quality education for the students of the District.

PURPOSE

This measure will support quality education in local elementary and middle schools and provide stable local funding to maintain excellent core academic programs in reading, writing, math, and hands-on science, retain highly qualified teachers, help ensure all students read at or above grade level, provide support for struggling students and advanced courses for high-performing students.

The measure would require independent fiscal oversight, and no funds could be used for administrators' salaries or taken by the State.

The District intends to use funds collected pursuant to this measure to help finance all of the programs listed above, unless the District's Governing Board determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so infeasible or inadvisable.

Upon approval of two-thirds of those voting on this measure, the District shall be authorized to levy an education parcel tax of \$98 per year on each parcel of taxable real property in the District, as defined below, commencing July 1, 2020.

RATE AND PROCEDURE

Subject to two thirds approval of the voters, this local funding measure will become effective as of July 1, 2020. The tax will be levied at the rate of \$98 per parcel of taxable real property per year for nine (9) years. The tax will be collected by the Santa Clara County Tax Collector (the “Tax Collector”) at the same time as and along with, and will be subject to the same penalties as general *ad valorem* taxes collected by said Tax Collector. The tax and penalty will bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied will become a lien upon the properties against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within its jurisdiction, the Santa Clara County Tax Assessor or other appropriate County tax official (the “County”) will make all final determinations of tax exemption or relief for any reason, and that decision will be final and binding. With respect to matters specific to the levy of the special tax, including exemptions from such special tax, the decisions of the District will be final and binding. The procedures described herein, and any additional procedures established by the Board of Trustees, will be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the County will be determined by the District, in co-ordination with the County as necessary.

The Board may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax.

A “parcel of taxable real property” is defined as any unit of real property within the District’s boundaries that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector. All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year will also be exempt from the special tax in such year.

EXEMPTIONS

An exemption will be granted on any parcel owned by one or more persons who are aged sixty-five (65) years or older and who occupy said parcel as a principal residence, upon application for exemption. An exemption will also be available for persons receiving Supplemental Security Income for a disability, regardless of age, and who apply to the District for such exemption pursuant to guidelines established by the District. Applications for such exemptions must be made to the District on or before July 1, 2020, or before July 1 of any succeeding tax year. Any approved application from a qualified applicant will be provided an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

The District will annually provide to the Tax Collector or other appropriate County tax official a list of parcels that the District has approved for a Senior Citizen Exemption or a Supplemental Security Income Exemption.

ACCOUNTABILITY AND COMPLIANCE MEASURES

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 special taxes levied in accordance with this Measure:

(a) Proceeds of this special tax shall be deposited into a fund which shall be kept separate and apart from other funds in the District and shall be applied only as set forth in this Measure.

(b) An annual report, including the revenues generated by this special tax and the expenditures of these monies and the status of any projects funded by these monies, shall be filed by the chief fiscal officer of the District with the Governing Board no later than January 1 of the year following the fiscal year during which the monies were expended.

(c) In addition, an oversight committee of citizens will be appointed or designated by the Governing Board to ensure that the special tax proceeds are spent for their authorized purposes, and to report annually to the Governing Board and the public regarding the expenditure of such proceeds.

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.

EXHIBIT B

ABBREVIATED FORM OF SPECIAL TAX MEASURE*

FOR CAMPBELL UNION ELEMENTARY SCHOOL DISTRICT

“To help local elementary and middle schools attract/ retain high performing teachers, sustain strong academic and advanced programs in reading, writing, math, arts and sciences, ensure every student reads at/ above grade level, keep teacher salaries competitive and train/ support new teachers, shall a Campbell Union Elementary School District measure levying \$98/ parcel annually, exempting senior citizens, be adopted, raising \$2.36 million for 9 years, with independent community oversight, no funds for administrators, and all funds benefiting local schools?”

Tax - Yes

Tax - No

*Limited to 75 words pursuant to California Elections Code Section 13247

EXHIBIT C

FORMAL NOTICE OF SCHOOL PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Campbell Union Elementary School District of Santa Clara County, California, that in accordance with the provisions of the Education Code of the State of California, an election will be held on March 3, 2020, at which election the following measure shall be submitted to the qualified electors of the District and voted upon:

“To help local elementary and middle schools attract/ retain high performing teachers, sustain strong academic and advanced programs in reading, writing, math, arts and sciences, ensure every student reads at/ above grade level, keep teacher salaries competitive and train/ support new teachers, shall a Campbell Union Elementary School District measure levying \$98/ parcel annually, exempting senior citizens, be adopted, raising \$2.36 million for 9 years, with independent community oversight, no funds for administrators, and all funds benefiting local schools?”

Tax – Yes

Tax – No

All of the purposes enumerated in the foregoing measure shall be united and voted upon as one single measure ballot.

The County Superintendent of Schools of Santa Clara County, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Trustees of the Campbell Union Elementary School District, adopted November 21, 2019, in accordance with the provisions of Education Code Sections 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this [] day of November, 2019.

Mary Ann Dewan, Ph. D
County Superintendent of Schools
Santa Clara County, California