

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**

**RESOLUTION NO. 18-1213**

**RESOLUTION OF THE BOARD OF EDUCATION OF THE WEST  
CONTRA COSTA UNIFIED SCHOOL DISTRICT CALLING AN  
ELECTION, ESTABLISHING SPECIFICATIONS OF THE ELECTION  
ORDER, AND REQUESTING CONSOLIDATION WITH OTHER  
ELECTIONS OCCURRING ON NOVEMBER 6, 2012**

**WHEREAS**, the West Contra Costa Unified School District (“District”) is committed to offering a high-quality educational program to all students in the District, and due to inadequate state funding, increased local revenues are necessary to meet this goal; and

**WHEREAS**, California Constitution, Article XIII A, Section 4 and Government Code Section 50075 *et seq.* authorize school districts, upon approval of 2/3rds of the electorate, to levy qualified special taxes on property in the District for the purposes of providing quality educational programs in the District and other lawful purposes of the District; and

**WHEREAS**, an adequately funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community; and

**WHEREAS**, in the judgment of this Board, following public hearing and comment, it is advisable to request that the Contra Costa County Registrar of Voters 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**, the purpose of the special tax shall be to improve the quality of education in the District by supporting the following programs:

- protecting core academic – reading, writing, math and science,
- attracting and retaining qualified teachers,
- preparing students for college and the workforce,
- providing smaller class sizes for the youngest children,
- providing classroom computers and technology,
- improving safety on and around our campuses,
- supporting after-school programs to keep kids away from gangs and drugs,
- supporting science laboratories, materials and activities,
- supporting libraries.

**WHEREAS**, pursuant to Education Code Section 5342 and 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 in territory that is in part the same.

**WHEREAS**, under approval received from the voters on November 4, 2008, the District currently collects a qualified special tax of 7.2 cents per square foot of total building area on each parcel of taxable property or a tax of \$7.20 per unimproved parcel of taxable property per year, which tax would expire on June 30, 2014; and

**WHEREAS**, the Board of Education of the District (the "Board") believes that in order to continue meeting the educational needs of all of the District's students it is necessary to extend for five years beginning July 1, 2014 the period of time during which the District is authorized to collect said qualified special tax; and

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

**Section 1. Resolution Constitutes Order of Election.** That this resolution shall constitute an order of election pursuant to Education Code Section 5320 *et seq.*

**Section 2. Date and Purpose of Measure.** Pursuant to Section 4 of Article XIII A of the California Constitution and Government Code Section 50077, an election shall be held within the boundaries of the District on Tuesday, November 6, 2012 for the purpose of voting on a proposition, a copy of which is attached hereto and marked Exhibit A, containing the question of whether the District shall extend the parcel tax as described and for the purposes stated therein. In addition, the full text of the ballot proposition (the "Full Ballot Text") attached hereto and marked Exhibit B shall appear in the ballot pamphlet. The parcel tax shall be maintained at an amount equal to 7.2 cents per square foot of total building area on each parcel of taxable property within the District or a tax of \$7.20 per unimproved parcel of taxable real property. The District shall provide the Contra Costa County Treasurer-Tax Collector a report indicating the parcel number and amount of tax for each parcel of taxable real property. The number of square feet of total building area on improved real property shall be obtained from the Contra Costa County Tax Assessor. If that information is missing from the tax assessor's records, the number of square feet of total building area shall be based upon the records of the building department for the applicable jurisdiction. The parcel tax shall be collected by the Contra Costa County Treasurer-Tax Collector at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the Treasurer-Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. The collection of the parcel tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

The District's Superintendent, or designee, is hereby authorized and directed to make any changes to the text of the measure, or to the abbreviated form of the measure, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of election officials, and requirements of law.

“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 Contra Costa County Treasurer-Tax Collector’s Office. All property that is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the parcel tax in such year. Parcels owned and occupied by eligible persons 65 years of age or older or who receive Supplemental Security Income (“SSI”) for a disability, regardless of age, who apply to the District pursuant to an administrative review process are exempt from the parcel tax.

The District shall annually provide a list of parcels that the District has approved for a Senior Citizen Exemption or the SSI Exemption from the parcel tax as described above to the Contra Costa County tax collection officials. The Contra Costa County Tax Assessor’s determination of exemption or relief of any parcel from taxation for any reason other than the Senior Citizen Exemption or SSI Exemption shall be final and binding for the purposes of the parcel tax. Taxpayers wishing to challenge the County Assessor’s determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of parcel taxes paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

**Section 3. Authority for Ordering Election.** That the authority for ordering the election is contained in Section 50075 *et seq.* of the Government Code and Section 4 of Article XIII A of the California Constitution.

**Section 4. Authority for Specifications.** That the authority for the specification of this election order is contained in Section 5322 of the Education Code.

**Section 5. Resolution to County Registrar and Clerk and County Superintendent of Schools.** That the Clerk of the Board is hereby directed to cause certified copies of this Resolution and Order to be delivered not later than August 10, 2012, to the Contra Costa County Superintendent of Schools and not later than August 10, 2012, to the Contra Costa County Registrar of Voters (the “County Registrar”), as the officer conducting the election, and to the Contra Costa County Clerk of the Board of Supervisors (the “County Clerk”).

**Section 6. Formal Notice.** That the Contra Costa 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 pursuant to Section 5362 of the Education Code by August 10, 2012, or to otherwise cause the notice to be published as permitted by law. The Clerk of the Board, on behalf of and as may be requested by the 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 7. Full Ballot Text.** That the Board hereby determines to include within the ballot pamphlet the Full Ballot Text attached hereto as Exhibit B, which is hereby approved and adopted by the Board.

**Section 8. Conduct of Election.** (a) *Request to Registrar of Voters.* Pursuant to Section 5303 of the Education Code, the Registrar of Voters is requested to take all steps to hold the election in accordance with law and these specifications.

(b) *Voter Pamphlet.* That the Registrar of Voters is hereby requested to reprint the Abbreviated Text of the Measure (Exhibit A) and the Full Ballot Text of the Measure (Exhibit B) in their entirety in the voter information pamphlet to be distributed to voters pursuant to Section 13307 of the Elections Code.

(c) *Consolidation.* That the County Registrar and the Contra Costa County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 6, 2012, within the District.

(d) *Canvass of Results.* That the Board of Supervisors of the County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

**Section 9. Appropriations Limit.** That the Board of Education shall provide in each year (pursuant to Section 7902.1 of the Government Code 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 parcel tax may be spent for the authorized purposes.

**Section 10. Notice and Hearing.** Subject to two-thirds voter approval and prior to adoption of a resolution levying the qualified special tax in any given year, this Board shall have conducted a public hearing on the matter. Notice of the time, date, and place of hearing shall have been published pursuant to California Government Code Section 54954.6. Following said hearing this Board may adopt a resolution fixing the amount of tax to be raised and the rates for each type of property. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible.

**Section 11. Ballot Arguments.** That the President of this Board and/or his designees are hereby authorized to prepare and file with the Registrar of Voters a ballot argument in favor of the proposition contained in Exhibit A hereto, or act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar of Voters, which shall be considered the official ballot arguments of this Board as sponsor of the proposition.

**Section 12. Official Actions.** That the Superintendent, President of the Board, or their designees are hereby authorized to execute any other document and to perform all acts necessary to amend the tax measure on the ballot including making alterations in the ballot language stated in Exhibits A and B hereto to comply with requirements of law and election officials.

**Section 13. Payment of Costs.** Pursuant to Section 5303 of the Education Code and Section 10002 of the Elections Code, the Board of Supervisors of Contra Costa County is requested to permit the Registrar of Voters to render all services specified by Section 10418 of the Elections Code relating to the election, for which services the District agrees to reimburse Contra Costa County, such services to include the publication of a Formal Notice of Election and the mailing of the sample ballot pursuant to the terms of Section 5363 of the Education Code and Section 12112 of the Elections Code.

**Section 14. Effective Date.** That this resolution shall take effect from and after its adoption.

ADOPTED, SIGNED AND APPROVED by the Board of Education of the West Contra Costa Unified School District on the 1st day of August, 2012, by the following vote:

Ayes:

Noes:

Abstentions:

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President of the Governing Board of the  
West Contra Costa Unified School District

Attested to:

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Clerk of the Governing Board of the  
West Contra Costa Unified School District

## **EXHIBIT A**

### **ABBREVIATED TEXT OF MEASURE**

“To maintain quality education with local funding the State cannot take away, including protecting core academics – reading, writing, math, science, attracting and retaining quality teachers, providing lower class sizes for the youngest children, preparing students for college and the workforce, and improving safety on and around school campuses, shall West Contra Costa Unified School District renew its existing parcel tax for five years, keeping the current rate, with no funds for administrator salaries, exempting seniors and requiring citizen oversight?”

## **EXHIBIT B**

### **FULL BALLOT TEXT**

The following is the full ballot text of the proposition to be presented to the voters by the West Contra Costa Unified School District in the ballot pamphlet:

To maintain quality education with local funding the State cannot take away, including:

- protecting core academics - reading, writing, math, science,
- attracting and retaining quality teachers,
- providing smaller class sizes for the youngest children,
- preparing students for college and the workforce,
- improving safety on and around school campuses,

shall West Contra Costa Unified School District renew its existing parcel tax for five years, with no funds for administrator salaries, exempting seniors and requiring citizen oversight?

The purpose of the special tax is to improve the quality of education in the District by supporting the following programs:

- protecting core academics – reading, writing, math and science,
- attracting and retaining qualified teachers,
- preparing students for college and the workforce,
- providing smaller class sizes for the youngest children,
- providing classroom computers and technology,
- improving safety on and around our campuses,
- supporting after-school programs to keep kids away from gangs and drugs,
- supporting science laboratories, materials and activities,
- supporting libraries.

An exemption shall be granted annually on any single family residential parcel or multi-family dwelling unit owned by one or more persons 65 years of age or older or persons who receive Supplemental Security Income (SSI) for a disability, regardless of age, who occupies said parcel or unit as a principal residence, upon annual application to the District for exemption.

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 special tax.

## **Accountability**

The proceeds of the special tax shall be applied only for the specific purposes identified above. The proceeds of the special tax shall be deposited into an account, which shall be kept separate and apart from other accounts of the District. No later than January 1 of each year while the tax is in effect, commencing January 1, 2014, the chief fiscal officer of the District shall prepare and file with the Board of Education a report detailing the amount of funds collected and expended during the prior fiscal year, and the status of any project or description of any programs authorized to be funded by this measure. Parcel Tax funds shall also be subject to an annual independent financial audit which shall be made public, including oversight by the Community Budget Advisory Committee and posting on the District's website.

## **Basis of Tax**

The current parcel tax shall be maintained at an annual tax of 7.2 cents per square foot of total building area on each parcel of taxable real property within the District or a tax of \$7.20 per unimproved parcel of taxable real property. The District shall provide the Contra Costa County Treasurer-Tax Collector a report indicating the parcel number and amount of tax for each parcel of taxable real property. The number of square feet of total building area on improved real property shall be obtained from the Contra Costa County Tax Assessor. If that information is missing from the tax assessor's records, the number of square feet of total building area shall be based upon the records of the building department for the applicable jurisdiction.

## **Definition of Parcel of Taxable Real Property**

"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 Contra Costa County Treasurer-Tax Collector's Office. All property that is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the parcel tax in such year. Parcels owned and occupied by persons 65 years of age or older or persons receiving Supplemental Security Income for a disability regardless of age, may be exempt from the parcel tax, subject to annual application, as described above.

For purposes of this special tax, any such "Parcels" which are (i) contiguous, (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by annually submitting an application of the owners thereof by July 1 of any year to the Board of Education be treated as a single "parcel" for purposes of the levy of this education parcel tax.

## **Severability**

The Board of Education hereby declares, and the voters by approving this measure concur, that every section and part 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 C**

**FORM OF FORMAL NOTICE OF PARCEL TAX ELECTION**

NOTICE IS HEREBY GIVEN to the qualified electors of the West Contra Costa Unified School District of Contra Costa 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 proposition summarized as follows:

“To maintain quality education with local funding the State cannot take away, including attracting and retaining quality teachers, protecting core academics – reading, writing, math, science, providing lower class sizes for the youngest children, preparing students for college and the workforce, and improving safety on and around school campuses, shall West Contra Costa Unified School District renew its existing parcel tax for five years, keeping the current rate, with no funds for administrator salaries, exempting seniors and requiring citizen oversight?”

By execution of this formal Notice of Election the County Superintendent of Schools of Contra Costa 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 Contra Costa County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the West Contra Costa Unified School District adopted August 1, 2012, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, the \_\_\_\_ day of August, 2012.

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County Superintendent of Schools  
Contra Costa County, California