

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 16-1617

**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 8, 2016**

WHEREAS, the West Contra Costa Unified School District (“District”) is committed to offering a high-quality educational program to all District students; 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 the District’s Board of Education (“Board”), following public hearing and comment, it is advisable to request that the Contra Costa County Superintendent of Schools (“Superintendent of Schools”) call an election and submit to the voters of the District the question whether the District shall continue to levy a qualified special tax within the District; and

WHEREAS, the purpose of the special tax shall be to improve the quality of education for all public school students who live in the District by supporting the following:

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

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; and

WHEREAS, voters previously approved a continuation of the qualified special tax on November 6, 2012 under which 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, which tax will expire on June 30, 2019; and

WHEREAS, the Board believes that in order to continue meeting the educational needs of all students living in the district it is necessary to extend for eight years beginning July 1, 2019 the period of time during which the District is authorized to collect said qualified special tax.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1. Recitals. This Board hereby finds and determines that the foregoing recitals are true and correct.

Section 2. Order of Election. This resolution shall stand as the order to the Superintendent of Schools to call an election within the boundaries of the District on November 8, 2016 for voting on a measure (“Measure”) which will be presented to voters in 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. The authority for the specifications of this election order is contained in sections 5304 and 5322 of the California Education Code, and the authority for ordering the election is contained in and section 50075 et seq. of the California Government Code and Section 4 of Article XIII A of the California Constitution.

Section 3. Collection of the Tax. Beginning July 1, 2019, if adopted by the voters, the qualified special tax shall be collected by the Contra Costa County Treasurer-Tax Collector (“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 and shall be levied annually for a period of eight (8) years. 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 qualified special tax shall be levied at an amount equal to 7.2 cents per square foot of total building area on each parcel of taxable property within the District. The District shall provide the 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.

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 persons:

- (a) Sixty-five years of age or over who occupies said parcel as a principal residence (“Senior Citizen Exemption”);
- (b) Receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence (“SSI Exemption”); or,
- (c) 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, who occupies said parcel as a principal residence (“SSDI Exemption”).

The District shall annually provide a list of parcels that the District has approved for a Senior Citizen Exemption, the SSI Exemption, or the SSDI Exemption from the qualified special tax as described above to the Treasurer-Tax Collector.

Section 5. Filing of Order of Election. The Clerk of the Board is ordered to cause certificated copies of this resolution and order to be delivered not later than August 10, 2016 to the Superintendent of Schools, the Contra Costa County Registrar of Voters (“Registrar of Voters”), and the Clerk of the Board of Supervisors of Contra Costa County (“Board of Supervisors”).

Section 6. Formal Notice. The 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, 2016, 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 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. Conduct of Election.

- (a) *Request to Registrar of Voters.* Pursuant to State law, the Registrar of Voters is requested to take all steps to hold the election in accordance with law and these specifications. The election shall be held and conducted in the manner prescribed by Elections Code section 10418.
- (b) *Voter Pamphlet.* The Registrar of Voters is hereby requested to reprint the measure in its entirety in the voter information pamphlet to be distributed to voters pursuant to the California Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the Registrar of Voters 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 Contra Costa County Registrar of Voters at (_____) and a copy will be mailed at no cost to you.”

- (c) *Consolidation.* The Superintendent of Schools and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 8, 2016, within the District.
- (d) *Canvass of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the results of the election pursuant to the California Elections Code.

Section 8. Appropriations Limit. The Board 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 qualified special tax may be spent for the authorized purposes.

Section 9. Ballot Arguments. The President of this Board and/or his designees are hereby authorized to, but not direct to, prepare and file with the Registrar of Voters any ballot argument prepared in connection with the Measure, including a rebuttal argument, each within the time established by the Registrar of Voters, 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 10. 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 Board President, in the best interests of the District.

Section 11. Payment of Costs. Pursuant to Section 5303 of the Education Code and Section 10002 of the Elections Code, the Board of Supervisors 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 12. 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 20th day of July, 2016, by the following vote:

Ayes:

Noes:

Abstentions:

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

Attested to:

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, including: protecting core academics, reading, writing, math, and science, attracting and retaining quality teachers, supporting science lab materials and activities, providing lower class sizes, preparing students for college and the workforce, shall West Contra Costa Unified School District extend the existing school funding measure for 8 years, at the current 7.2 cents per square foot of building area, providing \$9.8 million annually, exempting seniors and requiring independent citizen oversight?

EXHIBIT B

FULL BALLOT TEXT

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Measure __

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

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

- protecting core academics, reading, writing, math, and science,
- attracting and retaining quality teachers,
- supporting science lab materials and activities,
- providing lower class sizes for students, and
- preparing students for college and the workforce,

shall West Contra Costa Unified School District (“District”) extend the existing school funding measure for 8 years, at the current 7.2 cents per square foot of building area, providing \$9.8 million dollars annually, exempting seniors and requiring independent citizen oversight?

The purpose of the qualified special tax is to improve the quality of education for all public school students who live in the District by supporting the following programs:

- protecting core academic programs – reading, writing, math and science,
- attracting and retaining qualified teachers,
- supporting science laboratories, materials and activities,
- providing lower class sizes for students,
- preparing students for college and the workforce,
- providing job training for students to prepare them for the workforce,
- supporting visual and performing arts,
- 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 libraries.

A. Amount and Basis of Tax

This Measure shall authorize the District to annually levy a qualified special tax of 7.2 cents per square foot of total building area on each parcel of taxable real property within the District beginning July 1, 2019 for a period of eight (8) years. The District shall provide the Contra Costa County Treasurer-Tax Collector (“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.

This qualified special tax is estimated to raise \$9.8 million in annual local funding. The amount of annual local funding raised by this qualified special tax may vary from year to year due to changes in the number of parcels exempt from the levy.

“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 Treasurer-Tax Collector. 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 qualified special tax in such year. For purposes of this qualified special tax, any 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 District be treated as a single “parcel” for purposes of the levy of this education parcel tax.

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

This Measure shall not impact the continued levy of the qualified special tax adopted by District voters at the November 2012 election known as “Measure G.” The tax authorized by Measure G shall continue to be levied through June 30, 2019 regardless of the outcome of this Measure.

B. Exemptions

Pursuant to any 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:

- a) Sixty-five years of age or over who occupies said parcel as a principal residence (“Senior Citizen Exemption”);
- b) Receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence (“SSI Exemption”); or,

c) 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, who occupies said parcel as a principal residence (“SSDI Exemption”).

C. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Assessor or other appropriate County tax 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 tax, including the Senior Citizen Exemption, the SSI Exemption, SSDI Exemption, the application of the definition of “Parcel of taxable real property” to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the 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 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.

D. Appropriations Limit

Pursuant to California Constitution Article XIIB 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.

E. Accountability Provisions

The proceeds of the qualified special tax shall be applied only for the specific purposes identified above. The proceeds of the qualified special tax shall be deposited into an account, which shall be kept separate and apart from other accounts of the District. No later than December 31 of each year while the tax is in effect, commencing January 1, 2020, the chief fiscal officer of the District shall prepare and file with the District’s Board of Education (“Board”) 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. 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. Parcel tax proceeds shall also be subject to an annual independent financial audit which shall be made public, including oversight by the Citizens Oversight Committee for Parcel Taxes and posting on the District’s website.

F. 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 qualified 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.

G. 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 of the measure or tax rate be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or tax rate 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 8, 2016 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, including: protecting core academics, reading, writing, math, and science, attracting and retaining quality teachers, supporting science lab materials and activities, providing lower class sizes, preparing students for college and the workforce, shall West Contra Costa Unified School District extend the existing school funding measure for 8 years, at the current 7.2 cents per square foot of building area, providing \$9.8 million annually, exempting seniors and requiring independent 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 July 20, 2016, 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 _____, 2016.

County Superintendent of Schools
Contra Costa County, California