RESOLUTION NO. 2015-16/10

BOARD OF TRUSTEES
JEFFERSON UNION HIGH SCHOOL DISTRICT

RESOLUTION ORDERING AN 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 Jefferson Union High School District (the "District") is devoted to providing high quality public education for local high school students; and

WHEREAS, the District has implemented a number of changes to generate sufficient funds for its education programs, including initiation of local fund-raising efforts; and

WHEREAS, student achievement and graduation rates remain high despite being one of the lower funded school districts in San Mateo County; and

WHEREAS, on March 7, 2012 District voters authorized the levy of an education parcel tax for four years ending with fiscal year 2015-16 in order to generate sufficient funds to maintain educational programs in the District; and

WHEREAS, the District continues to need said local source of revenue to continue to offer District students high quality educational programs; and

WHEREAS, Section 4 of Article XIII A 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 for specified purposes following notice and a public hearing; and

WHEREAS, June 7, 2016 is an established election date and a statewide election date pursuant to the provisions of the California Elections Code; and

WHEREAS, the Board has on this date held a public hearing, which was duly noticed, where all interested persons have been 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 Trustees desires at this time to order an election to be held on June 7, 2016 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 San Mateo County Registrar of Voters to perform election services for the District; and

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE JEFFERSON UNION HIGH SCHOOL DISTRICT DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:
Section 1. 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. The date of the election shall be June 7, 2016, and the election shall be held solely within the boundaries of the District.

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, the abbreviated form of the measure (75 words) to appear on the ballot is attached hereto and marked as Exhibit "B". The Board of Trustees 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 legal counsel, to conform to any requirements of the Law or the San Mateo County Registrar of Voters, which changes shall be evidenced by a direction letter executed by the Superintendent and delivered to the County Registrar of Voters.

Section 4. Authority for Election. The authority for ordering the election is contained in Section 4 of Article XIII A 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.

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 $60 per parcel for 10 years, commencing with fiscal year 2016-17.

A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the San Mateo 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.

(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 San Mateo County Tax Collector.

(c) Supplemental Security Income Exemption. An exemption shall be available to persons who receive Supplemental Security Income for a disability, regardless of age, and own and occupy as a principal residence a parcel (as defined in Section 5) and apply to the District
for such exemption under procedures established by the District or otherwise as required by law
or by the San Mateo County Tax Collector.

(d) SSDI Exemption. An exemption shall be available to persons who receive 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 U.S. Department of Health and
Human Services, and own and occupy as a principal residence a parcel (as defined in Section
5) and apply to the District for such exemption under procedures established by the District or
otherwise as required by law or by the San Mateo County Tax Collector.

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 an annual report pursuant to Government Code Section 50075.3 as
provided in Section 8 hereof. 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 governing board of the District will
appoint a Citizens’ Oversight Committee with responsibility to review the expenditures of the
District from the education parcel tax to ensure the proceeds of the education parcel tax are
expended for the specific purposes set forth in the measure, and to prepare an annual report to
the District and the public concerning the expenditure of the proceeds of the education parcel
tax. The governing board of the District, if the measure is successful, will adopt bylaws
governing the administration of the Citizens’ Oversight Committee.

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 June 7, 2016 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 San Mateo County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on June 7, 2016, within the District.

Section 11. Ballot Arguments. 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. That 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:

JEFFERSON UNION HIGH SCHOOL DISTRICT
ELECTION NOTICE

NOTICE IS HEREBY GIVEN to the qualified electors of the Jefferson Union High School District (the "District") of San Mateo County, that in accordance with law, an election will be held on Tuesday, the 7th of June, 2016 in the District, at which election there will be submitted the question of levying an education parcel tax of $60 per parcel annually for 10 years, exempting seniors and property owners receiving Supplemental Security Income for a disability and Social Security Disability Insurance benefits if below a certain yearly income level, with citizens' oversight, for the purpose of raising money to pay educational costs.

Section 13. Reimbursement for Services Performed. The Jefferson Union High School 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. Legal Services. The Board retains the firm of Jones Hall, A Professional Law Corporation as Legal Counsel in connection with its parcel tax proceedings pursuant to a service agreement on file with the Assistant Superintendent, Business Services, who is authorized to execute said agreement.

Section 15. 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 16. Certification by Clerk of the Board. That the Clerk of the Board shall certify to the passage and adoption of and shall make minutes of the passage and adoption therefore in the records of the proceedings of the Board of Trustees of the District, in the minutes of the meeting at which the same is passed and adopted.

Section 17. Effective Date. This resolution shall take effect on and after its adoption.
The foregoing Resolution was adopted by the Board of Trustees of the Jefferson Union High School District of San Mateo County, being the Board authorized by law to make the designations therein contained by the following vote, on March 1, 2016.

Adopted by the following votes:

AYES: Trustees Lie, Matysiak, Occhipinti, Salahuddin, and Tejada

NOES:

ABSENT:

ABSTAIN:

Attest:

[Signature]

Clerk of the Board

[Signature]

President of the Board
EXHIBIT A

BALLOT MEASURE
FULL TEXT OF MEASURE

INTRODUCTION

To protect quality education for all students, with funds that cannot be taken by the State, by: enhancing math, science, reading and writing skills; providing career training and college preparation; providing 21st century computer instruction; attracting and retaining qualified teachers; shall Jefferson Union High School District replace its expiring education parcel tax at $60 per year for 10 years, beginning July 1, 2016 on each assessor's parcel located within the Jefferson Union High School District, with an exemption available for senior citizens, recipients of SSI for a disability and recipients of SSDI benefits if below a certain yearly income level, and to implement fiscal accountability measures in conjunction with the temporary levy, which will benefit all of the District's high schools.

PURPOSES

To provide local revenue that cannot be taken by the State and to maintain high-quality public education in high schools, which serve Brisbane, Broadmoor, Colma, Daly City and Pacifica, the Jefferson Union High School District proposes to levy and collect an education parcel tax annually for 10 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:

- Support math, science, reading and writing programs
- Retain qualified teachers
- Support computer and technology instruction
- Provide college preparation and maintain programs to support struggling students

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE EDUCATION PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES.

The Board of Trustees 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 $60 per parcel (except exempt parcels, as described below) shall become effective commencing with fiscal year 2016-17 and be collected by the San Mateo 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 San Mateo 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 subject to the education parcel tax.

- **Supplemental Security Income Exemption.** An exemption shall be available to persons who receive Supplemental Security Income ("SSI") for a disability, regardless of age, and own and occupy as a principal residence a parcel subject to the education parcel tax.

- **SSDI Exemption.** An exemption shall be available to persons who receive Social Security Disability Insurance ("SSDI") benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the U.S. Department of Health and Human Services, and own and occupy as a principal residence a parcel subject to the education parcel tax.

Property owners seeking the Senior Citizen, SSI or SSDI exemption must apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the San Mateo County Tax Collector.

**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 Trustees 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 Trustees 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 Trustees 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 Trustees 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.

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 such 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 Trustees 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 Trustees 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 protect quality education for all students with funds that cannot be taken by the state by: enhancing math, science, reading/writing skills; providing career training, college preparation/21st-century computer instruction; and attracting/retaining qualified teachers, shall Jefferson Union High School District replace its expiring parcel tax at $60 per parcel annually for 10 years, with exemptions, including seniors, independent citizen oversight, no money for administrators and all funds benefitting students in Brisbane, Broadmoor, Colma, Daly City and Pacifica?