

**SCOTTS VALLEY UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 19-001**

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE SCOTTS VALLEY
UNIFIED SCHOOL DISTRICT CALLING AN ELECTION FOR VOTER
APPROVAL OF AN EDUCATION PARCEL TAX AND ESTABLISHING THE
SPECIFICATIONS OF THE ELECTION ORDER.**

WHEREAS, the Scotts Valley Unified School District (the "District") is committed to offering a high quality public education to all students in the District and despite continued insufficient State funding for Scotts Valley schools, student achievement scores have continued to rise and remain among the highest in Santa Cruz County; and

WHEREAS, the District values its highly qualified teachers who are essential to the high quality public education offered in the District; and

WHEREAS, the State is an unreliable partner when it comes to funding education, and funding for the District has been below sufficiency for the past several years, and future funding is projected to continue to be inadequate to provide the level of support to the District's educational programs that the residents of the District expect, and the students need; and

WHEREAS, the District has implemented drastic reductions in staff and programs that do not generate funds, and such acts reflect our efforts to manage the funds we have, even as we receive support from SVEF, PTAs, PTOs, et al, with local fund-raising; and

WHEREAS, while every effort has been made to keep cuts away from the classroom by reducing administrative costs but not reducing the number of instructional days, the current budget deficit will require severe reductions to academic programs and staff which will impact classroom instruction for every student in District schools; and

WHEREAS, to help minimize the impact of further cuts and maintain the quality of education for Scotts Valley children, the Board has determined that stable local funding from an education parcel tax measure is necessary to maintain our excellent local schools; and

WHEREAS, Article XIII A, Section 4 of the California Constitution and Sections 50075 et seq., of the California Government Code permit a school district to propose the adoption of a special education tax for specified purposes and to levy an education parcel tax following approval by at least two-thirds of the voters voting upon the proposition; and

WHEREAS, the Board desires to apply all the proceeds of the education parcel tax to the protection of student programs and not for administrator salaries or benefits; and

WHEREAS, the Board desires to seek a local education parcel tax because the revenues of such can only benefit local Scotts Valley schools and cannot be taken by the State of California or other school districts; and

WHEREAS, in the judgment of the Board, following public hearing and comment, it is advisable to request that the Santa Cruz County Clerk/Elections Department call an election and submit to the voters of the District the question whether the District shall levy an education parcel tax within the District for the purpose of raising additional revenue for the District; and

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 territory that is in part the same;

WHEREAS, the County Superintendent of Schools of Santa Cruz County, by this notice of election, has called the election pursuant to a Resolution and Order of the Board of Trustees of the Scotts Valley Unified School District adopted August 1, 2018, in accordance with the provisions of Education Code Sections 5302, 5325, and 5361.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Scotts Valley Unified School District as follows:

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

Section 2. The Board hereby proposes to establish the levy of an education parcel tax that will maintain stable local funding that the State cannot take away and will be used solely to pay direct costs for classroom teachers for the purposes of:

- Maintaining reading and writing skills in all grades;
- Maintaining programs in mathematics, sciences, technology and the arts in all grades;
- Attracting and retaining highly qualified teachers and counselors; and
- Keeping up with technology needs now and in the future.

Under no circumstances shall any of the proceeds of the educational parcel tax be used for administrators' salaries or benefits; for the planning, design, construction, repair or maintenance of capital facilities; for the acquisition of furniture or fixtures; or for any other capital or operational expenses.

Pursuant to Government Code Section 50075.1 the Board determines that the proceeds of the education parcel tax shall only be applied for the purposes stated above.

Section 3. The education parcel tax shall be a parcel tax of \$108 per year for five (5) full years assessed against each parcel.

As used herein, the term "parcel" of taxable real property means any unit of real property which lies wholly or partially within the boundaries of the District, for which the Assessor/Tax Collector of Santa Cruz County issues a separate tax bill for *ad valorem* property taxes. The special tax shall be levied in each fiscal year for five (5) full years following voter approval of the tax.

Section 4. Subject to voter approval as set forth below, the education parcel tax shall be levied commencing with the 2018-2019 fiscal year of the District and shall be collected with, and in the same manner and subject to the same interest and penalties, as general *ad valorem* taxes collected by the Santa Cruz County Tax Collector. In accordance with the requirements of Government Code Section 50075.3, the District shall create a separate account into which the proceeds of the education parcel tax shall be deposited.

Section 5. Any landowner 65 years of age or older or receiving Supplemental Social Security Income (“SSI Exemption”) for a disability regardless of age, of a parcel used solely for owner-occupied, single-family residential purposes, may obtain an exemption from the levy of the education parcel tax by submitting an application of such owners or persons by June 30 of any year to the District. Unless the ownership of the property is legally transferred, said exemptions shall remain in effect over the life of the measure unless voluntarily rescinded in writing by the owner.

Section 6. This Board shall provide in each year (pursuant to Section 7902.1 of the Government code) for any increase in the District’s appropriation limit as shall be necessary to ensure that proceeds of the educational parcel tax may be spent for the authorized purposes.

Section 7. The Board hereby requests that the Santa Cruz County Registrar of Voters submit the following measure to the voters of the District and to print this entire Full Ballot Text in the ballot pamphlet for the election scheduled for Tuesday, November 6, 2018.

SCOTTS VALLEY UNIFIED SCHOOL DISTRICT
Scotts Valley Schools Education Parcel Tax Measure “ ___ ”

INTRODUCTION AND PURPOSE

To maintain quality core educational programs and prevent cuts in skills in reading and writing, programs in mathematics, sciences, technology and the arts, attract and retain highly qualified teachers and counselors, and keep up with technology now and in the future, the Scotts Valley Unified School District (the “District”) proposes to establish an education parcel tax measure for a period of five years beginning January 1, 2019 at the rate of \$108 per year, on each assessor’s parcel located within the Scotts Valley Unified School District, with an exemption available for senior citizens and any person receiving Supplemental Social Security Income (“SSI Exemption”) for a disability, with no funds for administrator salaries, pensions or benefits, raising \$820,000 annually in funding for Scotts Valley Unified School District that can’t be taken away by the State and to implement accountability measures that are over and above those required by law, including the appointment of an independent citizen oversight committee to provide oversight and accountability to ensure the funds are used for:

- Maintaining reading and writing skills in all grades;
- Maintaining programs in mathematics, sciences, technology and the arts in all grades;

- Attracting and retaining highly qualified teachers and counselors; and
- Keeping up with technology needs now and in the future.

AMOUNT OF EDUCATION PARCEL TAX; PERIOD OF ASSESSMENT

The education parcel tax shall be \$108 per year for five (5) full years assessed against each parcel.

The proceeds of the education parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF "PARCEL"

For purposes of the special tax, the term "parcel" of taxable real property means any unit of real property which lies wholly or partially within the boundaries of the Scotts Valley Unified School District that receives a separate tax bill for ad valorem property taxes from the Santa Cruz County Assessor/Tax Collector. All property that is otherwise exempt from or upon which are levied no ad valorem property taxes in any year shall also be exempt from the education parcel tax in such year.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to the California Government Code Section 50079 (b), any owners of a parcel who are 65 years of age or older or any person receiving Supplemental Social Security Income ("SSI") for a disability regardless of age, of a parcel used solely for owner-occupied, single-family residential purposes, may obtain an exemption from the levy of the education parcel tax by submitting an application of such owners or persons by June 30 of any year of the measure to the District. Unless the ownership of the property is legally transferred, said exemptions shall remain in effect over the life of the measure unless voluntarily rescinded in writing by the owner.

With respect to all general property tax matters within its jurisdiction, the Santa Cruz County Assessor/Tax Collector, or other appropriate County tax officials 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 education parcel tax, including the senior citizen and SSI exemption for a disability and the classification of property for purposes of calculating the tax, the decisions of an administrative panel established by the District Board shall be advisory only. Said administrative appeal panel shall be composed of three (3) members who serve two-year terms, without compensation. Panel members shall be appointed by majority vote of the Board and include the following persons residing within the District:

- (a) One member who is a taxpayer in the District and active in a service organization operating within the District;

(b) One member who is a taxpayer in the District and active in a senior citizens organization; and

(c) One member who is a taxpayer in the District and not a member of either (a) or (b).

No employee or official of the District may be appointed to the panel; however, the District Superintendent shall assign a paid District employee to provide support to the committee. Meetings of the panel shall be open to the public, with notice provided in the same manner as for meetings of the District's Board. The panel shall issue timely written reports of its determinations to the Board of Trustees and its proceedings and reports shall be available to the public, including availability to the public via the internet.

ACCOUNTABILITY 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 education parcel tax levied in accordance with this Measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education parcel tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and (d) an annual written report shall be made to the District's Board showing (i) the amount of funds collected and expended from the proceeds of the education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above; and (e) the district shall appoint an independent citizens' oversight committee to review the expenditures of the education parcel tax.

End of Full Ballot Text of Measure

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as follows:

“Scotts Valley Schools Education Parcel Tax Measure “___”. To maintain quality core educational programs, prevent cuts in math, science, technology, reading, and the arts, attract and retain highly qualified teachers and counselors, and keep up with technology, shall “Scotts Valley Unified School District” levy an annual education parcel tax of \$108 per parcel for five years, with independent community oversight, no funds for administrator salaries, pensions or benefits, senior and disabled exemptions, raising \$820,000 annually in funding for “Scotts Valley Unified School District” that can’t be taken away by the State?

Yes _____

No _____

Section 8. The District's Superintendent or designee is hereby authorized and directed 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 to comply with requirements of law and election officials provided that such alterations do not materially change the substance and/or intent of this Resolution.

Section 9. The measure set forth in Section 7 shall be submitted to the voters of the District at an election to be held on November 6, 2018. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on January 1, 2019.

Section 10. The Board hereby requests that the Santa Cruz County Clerk/Elections Department, or other appropriate election official of the County take all actions which are necessary or appropriate in connection with the election, including, but not limited to, printing and mailing sample ballots, arguments and applications for absentee ballots, canvassing election returns and certifying the results of the election to the Board. The Board hereby agrees to reimburse Santa Cruz County in full for any services performed by the County for the District upon presentation of an invoice to the District. The Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on November 6, 2018.

Section 11. The Secretary of the Board is hereby authorized and directed to send a copy of this Resolution for receipt no later than 88 days prior to the November 6, 2018 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(s).

Section 12. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from and shall not affect the validity of all remaining portions of this Resolution which can be given effect without the severed portion.

Section 13. The members of the Board are hereby authorized, but not directed, to prepare and file with the Santa Cruz County Clerk/Elections Department, a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by such Department.

Section 14. Subject to two-thirds approval of the voters, the education parcel tax shall be collected by the Santa Cruz County Tax Collector at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the tax collectors. The tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 15. The Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District's appropriations limit as shall be necessary to ensure that proceeds of the core academic programs special tax may be spent for the authorized purposes.

Section 16. 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 conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be 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 17. The Superintendent shall, pursuant to Government Code Section 50075.3, file an annual report as provided herein accounting for the core academic programs tax revenues collected and the manner in which they have been spent.

Section 18. The officers of the District are, and each of them acting alone is, hereby directed to take such other actions and to execute such other documents as are necessary to carry out the purposes of this Resolution.

Section 19. Pursuant to Elections Code Section 10400 the Board requests the governing body of any such other political subdivision, or any officer otherwise authorized by law, to partially or completely consolidate such election and to further provide that the canvass be made by any body or official authorized by law to canvass the returns of the election, and that the Board consents to such consolidation.

PASSED AND ADOPTED at a public meeting by the Governing Board of the Scotts Valley Unified School District, County of Santa Cruz, State of California, this 1st day of August, 2018 by the following vote.

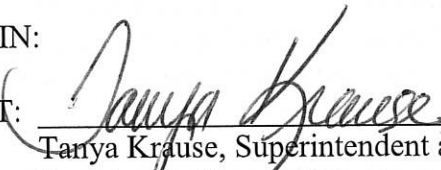
AYES:

NOES:

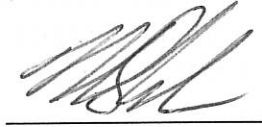
ABSENT:

ABSTAIN:

ATTEST:



Tanya Krause, Superintendent and
Secretary to Board of Trustees



Michael Shulman, President
Board of Trustees