

DAVIS JOINT UNIFIED SCHOOL DISTRICT – MEASURE G

IMPARTIAL ANALYSIS BY SOLANO COUNTY COUNSEL

Measure G, a Davis Joint Unified School District ("District") Parcel Tax measure, seeks voter approval to authorize the District to levy an annual parcel tax beginning on July 1, 2020, on all parcels of taxable real property in the District at a rate of \$198.00 per parcel annually, increased for inflation every July 1 beginning in the 2021-22 tax year. The parcel tax will be levied every year until such time as the Board of Education ("Board") of the District or the voters modify, replace, or eliminate it in accordance with applicable law. The District's voters authorized a parcel tax with Measure H, which will expire at the end of the 2024-25 tax year. If approved, the parcel tax from this measure will be in addition to Measure H until Measure H expires.

A school district may levy special taxes upon approval by two-thirds of the votes cast. (See Cal. Const. Art. XIII A, § 4; Art. XIII C, §2; Cal. Gov't Code §§ 50075-50077, 50079, & 53722.) If two-thirds of the qualified electors voting on this measure vote for approval, a special parcel tax will be imposed annually at the rate described above until modified, replaced, or eliminated by the Board. The tax will be collected by the County Tax Collectors of the Counties of Yolo and Solano at the same time and in the same manner as ad valorem property taxes are collected.

Upon application to the District, an exemption from tax assessment may be granted to any owner of a parcel who occupies the parcel as a principal residence for each tax year and who meets any of the following criteria: aged 65 years and over; receiving Supplemental Security Income for a disability, regardless of age; receiving Social Security Disability Insurance benefits, regardless of age, with a yearly income below a specified amount; or persons who are District employees meeting certain criteria. The District shall make all determinations regarding an employee's eligibility for this exemption. Applications for such exemptions must be made and delivered to the District in accordance with the process established by the Board, or its designee.

If two-thirds of the qualified electors voting on this measure vote for approval, the allocation of the funding revenue will be used for the specific purposes of providing funds to keep competitive compensation for certificated and classified District staff persons. Proceeds may not be used for any non-specified purposes and will be allocated each year by the Board. The measure further provides for an annual written report detailing the funds collected and expended and the status of any authorized project or expense. The Board will appoint a citizens' oversight committee to provide oversight of the revenue expenditures.

If two-thirds of the qualified electors voting on this measure do not vote for approval, the measure will fail, and the District will not be authorized to levy the parcel tax.

This measure is placed on the ballot by the governing board of the District.

Dated: December 5, 2019

BERNADETTE S. CURRY, COUNTY COUNSEL

By _____
DANIEL M. WOLK, DEPUTY