

DAVIS JOINT UNIFIED SCHOOL DISTRICT – MEASURE N

IMPARTIAL ANALYSIS BY YOLO COUNTY COUNSEL

Measure N, 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, 2024, on all parcels of taxable real property in the District, at a rate of \$768.00 per parcel annually, raising approximately \$11.7 million per year, increased for inflation every July 1 beginning in the 2025-26 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. Measure N would terminate and replace the existing 2016 Measure H, which expires on June 30, 2025.

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, in the same manner, and subject to the same penalties as ad valorem property taxes.

Upon application to the District, an exemption from payment of the special tax may be granted on any single-family parcel owned by a person occupying said parcel as their principal residence and attaining 65 years of age prior to July 1 of the tax year; or are receiving Supplemental Security Income for a disability, regardless of age; or 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. 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 funding will be used for the specific purposes of continuing outstanding academics in science, technology, engineering, math, reading, writing, arts/music; attracting and retaining high quality teachers; supporting student mental health/ safety; continuing athletics, library services; and limiting class sizes. Proceeds may not be used for any non-specified purposes and will be allocated each year by the Board. In no event will the funds be used for contract management salaries or pensions. 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 levy will not be authorized.

This measure is placed on the ballot by the Board of the District.

Dated: November 13, 2023.

PHILIP J. POGLEDICH, COUNTY COUNSEL

By Hope P. Welton
HOPE P. WELTON, SENIOR DEPUTY

The above statement is an impartial analysis of Measure N. If you desire a copy of the Measure, please call the Yolo County Assessor/Clerk-Recorder/Registrar of Voters at (530) 666-8133 or (800) 649-9943 or call the Solano County Registrar of Voters at (707) 784-6675 or (888) 933-8683, and a copy will be mailed at no cost to you. The full text of the Measure may also be viewed online at: <http://www.yoloelections.org/>.