

**BENICIA UNIFIED SCHOOL DISTRICT
RESOLUTION #10-11-02**

**RESOLUTION ORDERING A SPECIAL TAX ELECTION, ESTABLISHING
SPECIFICATIONS OF THE ELECTION ORDER AND REQUESTING CONSOLIDATION
WITH OTHER ELECTIONS OCCURRING ON NOVEMBER 2, 2010**

RESOLVED, by the Board of Education (the "Board") of the Benicia Unified School District (the "District"), as follows:

WHEREAS, Section 4 of Article XIII A of the California Constitution and section 50079 of the California Government Code authorize a school district, upon approval of two-thirds of the electorate voting on the measure, to levy a qualified special tax for specified purposes;

WHEREAS, while the District works diligently to provide the best education for its students, the District faces new challenges due to lack of adequate statewide funding and local business property tax decline that has forced the District to make very difficult budget cuts in recent years; and

WHEREAS, without additional local revenue the District has no choice but to make additional deep cuts to programs and staff in the classroom which will negatively impact classroom instruction at every school in Benicia; 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, the Board has determined that to support student achievement in Benicia's local public schools by maintaining quality educational programs, providing academic resources at all grade levels, minimizing class size increases, and attracting and retaining qualified and experienced employees, it is necessary to authorize a special tax.

NOW, THEREFORE BE IT RESOLVED by the Board of Education of the Benicia Unified School District, 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 Solano County Superintendent of Schools to call an election within the boundaries of the District on November 2, 2010 for approval of 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 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. Senior Exemption from Special Tax. An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies said parcel as a principal residence, upon application for exemption ("Senior Citizen Exemption"). The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for a Senior Citizen Exemption.

Section 4. Collection of the Tax. The special tax shall be collected by the County Tax Collector of the County of Solano ("County Tax Collector"), at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The special tax shall be levied on all parcels of taxable real property in the District. "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 County Tax Collector's Office. 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 special tax in such year. With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 special tax, including the Senior Citizen Exemption, the decisions of a District administrative review panel shall be final and binding.

Section 5. Reporting and Oversight

- (a) *Specific Purpose.* The proceeds of the special tax shall be applied only to the specific purposes identified in the Full Ballot Text. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
- (b) *Annual Report.* No later than January 1 of each year while the tax is in effect, the District shall prepare and file with the Board of Education a report/audit detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure.
- (c) *Independent Citizen Oversight Committee.* The Board shall provide for an independent Citizens' Oversight Committee comprised of parents and representatives of the business community and the community at large to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee's formation and operation.

Section 6. **Filing of Order of Election.** The Secretary of this Board is ordered to cause certificated copies of this resolution and order to be delivered not later than August 4, 2010 to the Solano County Superintendent of Schools, the Registrar of Voters, and the Clerk of the Board of Supervisors of Solano County.

Section 7. **Formal Notice.** The Solano County 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 in accordance with section 5362 of the California Education Code no later than August 4, 2010, or to otherwise cause the notice to be published as permitted by law. The Secretary of this Board, on behalf of and as may be requested by the Solano County 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 8. **Conduct of Election.**

(a) *Request to Registrar of Voters.* Pursuant to section 5303 of the California Education Code, the Registrar of Voters is requested to take all steps to hold the election in accordance with law and these specifications.

(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 section 13307 of the California Elections Code. In the event the measure in **Exhibit B** 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 Solano County Registrar of Voters at (_____) and a copy will be mailed at no cost to you."

(c) *Consolidation.* The Solano County Superintendent of Schools and the Board of Supervisors of Solano County are requested to order 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.

(d) *Canvass of Results.* The Board of Supervisors of Solano County is authorized to canvass the returns of the election pursuant to section 10411 of the California Elections Code.

Section 9. **Appropriations Limit.** The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for its authorized purposes.

Section 10. **Ballot Arguments.** The President of this Board, or any member or members of this Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the Registrar of Voters a ballot argument in favor of the proposition contained herein, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of this Board as sponsor of the proposition.

Section 11. **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 to comply with requirements of law and election officials or which are, in the judgment of the Superintendent, in the best interests of the District.

Section 12. **Effective Date.** This resolution shall take effect from and after its adoption.

PASSED AND ADOPTED THIS 3rd day of August 2010, at a meeting of the Board of Education by the following vote:

AYES: 3
NOES: 0
ABSENT: 2



Clerk of the Board



President of the Board of Education

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- to minimize increases in class size
- to hire, train and retain teachers
- to provide students with the support and instruction they need to succeed with basic reading and math skills
- to maintain quality band and music programs
- to maintain quality physical education programs
- to provide students and teachers with textbooks and classroom supplies
- to provide students at all grade levels with high quality classroom programs and student services.

A. Amount and Basis of Tax

A special tax shall be levied on parcels in the District, commencing in the 2011-12 fiscal year, as follows.

1. Parcel of Taxable Real Property. The special tax shall be levied on every parcel of taxable real property in the District. "Parcel of taxable real property" means any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the Solano County Treasurer-Tax Collector's Office. 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 special tax in such year.

2. Uniform Application. The special tax shall be a uniformly applied to each parcel of taxable real property within the following property classifications.

| <u>Type of Property</u> | <u>Annual Amount of Tax</u> |
|----------------------------------|-----------------------------|
| • Single Family Residential | \$58 per parcel |
| • Multi-Family Residential | \$58 per dwelling unit |
| • Commercial/Industrial | \$58 for every parcel |
| • All Vacant, Unimproved Parcels | \$58 per parcel |

For purposes of determining the rate of tax above, the following definitions shall apply:

- "Single Family Residential" includes parcels containing one of the following kinds of residential living units (a) those with no common walls on a single Assessor's

EXHIBIT A

Summary of Measure

The Measure shall be summarized in the following form, and the Registrar of Voters is requested to cause this summary of the measure to appear on the ballot:

To minimize the loss of teaching positions, increases in class sizes, cuts in reading, math and other programs; and to provide students with high-quality classroom programs and student services, shall the Benicia Unified School District be authorized to levy an annual parcel tax of \$58 per residence and \$58 per parcel of commercial or industrial property, for 6 years with exemptions for seniors, and expenditures reviewed by a citizens' oversight committee?

EXHIBIT B

FULL BALLOT TEXT

BENICIA UNIFIED SCHOOL DISTRICT

Measure ____

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

RECITALS

The Governing Board ("Board") of the Benicia Unified School District ("District") has established the goals of improving academic performance and the quality of education for all children in the District.

In support of these goals and to improve local control of its programs and services, the Board has proposed supplemental educational funding for schools and programs for kindergarten through twelfth grade, including the funds needed to help minimize class size increases and protect, preserve and improve classroom and library programs.

The community recognizes the positive impact of excellent schools on the quality of life in the District, and that successful schools support and enhance property values.

The District seeks to maintain excellent schools at a time when the California Legislature is again unable to provide adequate funding for the operation of the schools in the District.

The District was forced to cut approximately \$4.1 million from its budget in 2009-10, and is again facing budget cuts of approximately \$2.4 million in 2010-11 due to continuing cuts and unpredictability in State funding of education for the foreseeable future.

The District may be forced to adopt a budget that includes teacher and staff layoffs and reductions in programs and services beneficial and necessary to students.

Property values within the District will be adversely affected by a decline in the quality of education provided by the District.

A superior and comprehensive education program delivers many benefits to all the residents of our community.

TERMS

To minimize the loss of teaching positions, increases in class sizes, cuts in reading, math and other programs and to provide students with high-quality classroom programs and student services, shall the Benicia Unified School District be authorized beginning July 1, 2011 to levy a tax of \$58/residence or dwelling unit per year and taxes on commercial property as described below, for 6 years with exemptions for seniors and expenditures reviewed by a citizens' oversight committee?

parcel (i.e., single family detached homes); and (b) those with common walls each of which is assigned a unique Assessor's parcel number (i.e. condominiums and townhouses), each of which shall be treated as a Parcel of Taxable Real Property; and (c) mobile homes, each of which shall be treated as a Parcel of Taxable Real Property.

- "Multi-Family Residential" means a residential living unit with common walls on an Assessor's parcel on which other units are located. Such parcels include, but are not limited to, duplexes, parcels with two (2) or more living units on a single assessor's parcel; apartment buildings with two (2) or more units (up to an unlimited number of units); and any and all other multi-family residential parcels.
- Commercial/Industrial means all improved Parcels of Taxable Real Property that are not Single Family Residential or Multi-Family Residential. Commercial/Industrial property includes, but is not limited to, retail buildings, shopping centers, hotels, motels, service stations, office buildings, hospitals, trailer parks, warehouses, transportation facilities, storage facilities and light and heavy industrial property.

Every year, all Parcels of Taxable Real Property that were classified as Vacant, Unimproved Parcels in the prior fiscal year, may be reclassified into another category if a building permit has been pulled as of January 1 of that year.

B. Senior Citizen Exemption

An exemption from the special tax shall be granted on any parcel owned by one or more persons aged 65 years or older as of July 1 of any applicable tax year who occupies said parcel as a principal residence, upon application for exemption.

C. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the Solano 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 and the appropriate tax classification, 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 by the District. 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. Taxpayers wishing to challenge any determination of the County Tax Assessor must do so under the procedures for correcting a misclassification of property pursuant to Part 9 of Division 1 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

D. Appropriations Limit

Pursuant to California Constitution article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax.

E. Accountability Provisions

Independent Citizens' Oversight Committee. The Board shall provide for an independent Citizens' Oversight Committee comprised of parents and representatives of the business community and the community at large to ensure that moneys raised under this Measure are spent only for the purposes named in this Measure. The Board shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee's formation and operation.

Annual Audit. Upon the levy and collection of the education parcel tax, the Board shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as the tax is in effect, the Superintendent or the chief financial officer of the District shall cause a report to be filed with the Board no later than December 31 of each year, commencing December 31, 2011, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. 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.

Specific Purposes. All of the purposes named in the measure shall constitute the specific purposes of the education parcel tax, and proceeds thereof shall be applied only for such purposes.

F. Severability

The Board hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Board 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 taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

EXHIBIT C

FORMAL NOTICE OF SPECIAL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Benicia Unified School District of Solano 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 2, 2010, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

To minimize the loss of teaching positions, increases in class sizes, cuts in reading, math and other programs; and to provide students with high-quality classroom programs and student services, shall the Benicia Unified School District be authorized to levy an annual parcel tax of \$58 per residence and \$58 per parcel of commercial or industrial property, for 6 years with exemptions for seniors, and expenditures reviewed by a citizens' oversight committee?

By execution of this formal Notice of Election the County Superintendent of Schools of Solano 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 Solano County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Trustees of the Benicia Unified School District adopted August 3, 2010, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____,
2010.

County Superintendent of Schools
Solano County, California