

**PALO ALTO UNIFIED SCHOOL DISTRICT
RESOLUTION #2009-10.08**

**PROPOSING RENEWAL AND EXTENSION OF THE DISTRICT’S EXPIRING
PARCEL TAX AND ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER**

WHEREAS, the Board of Education (the “Board”) believes that renewal and extension of the District’s expiring parcel tax is necessary to maintain quality education for the students of Palo Alto Unified School District (the “District”); and

WHEREAS, Section 4 of Article XIII A of the California Constitution and Sections 50075, 50076, 50077, 50079 and 53722 *et seq.* 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 parcel tax for specified purposes following notice and a public hearing; and

WHEREAS, Sections 4000 and 4108 of the California Elections Code authorize the District to call a mail ballot election for April 6, 2010; and

WHEREAS, the Board has conducted a noticed public hearing, as required by law, on the question of whether or not to request the District’s voters to renew and extend funding to continue the programs and for the purposes identified below.

**NOW THEREFORE, THE BOARD OF EDUCATION OF THE PALO ALTO UNIFIED
SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS
FOLLOWS:**

Section 1. That the Board has determined in its best judgment that in order to maintain quality education in Palo Alto, an election is advisable and on that basis hereby orders the Santa Clara County Registrar Voters to call an election and submit to the voters of the District the question of whether to renew and extend a qualified special parcel tax to maintain high quality education in our schools, avoid deeper cuts to classroom instruction, minimize class size increases, and preserve educational programs that attract the best teachers and school employees, and enhance student achievement in order to maximize learning by our community’s children.

Section 2. That said qualified special parcel tax shall be in an amount not to exceed \$589 per year for 6 years beginning as of July 1, 2010, with annual two percent escalation adjustments (rounded to the nearest dollar), assessed against each parcel of taxable land in the District. Said qualified special parcel tax renews, extends, and replaces the qualified special parcel tax approved by the voters of the District on June 7, 2005.

A parcel shall be defined as any unit of land in the District that now receives a separate tax bill from the Santa Clara County Assessor's Office. All property that would otherwise be exempt from property taxes will also be exempt from the imposition of said qualified special parcel tax.

Section 3. That an optional exemption shall also be available for a person 65 years or older who owns and occupies as a principal residence a parcel (as defined above) and applies to the District for such exemption in accordance with guidelines established by the District.

Section 4. That the date of the election shall be April 6, 2010.

Section 5. That the purpose of the election shall be for the voters in the District to vote on a ballot measure, a full copy of which is attached hereto and marked ***Exhibit A*** and incorporated by reference herein. As required by California Elections Code section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto as ***Exhibit B***.

Section 6. That the Board has the authority for ordering the election.

Section 7. That the authority for the specifications of this election order is contained in Section 5322 of the California Education Code and sections 4000 and 4108 of the California Elections Code.

Section 8. That this Resolution shall stand as the order to the Santa Clara County Registrar of Voters to call an election within the boundaries of the District on April 6, 2010. The Board requests that this election be conducted as a mail ballot election as permitted by California Elections Code sections 4000 and 4108.

Section 9. That the Secretary of the Board is hereby directed immediately to send a certified copy of this Resolution to the Santa Clara County Registrar of Voters, the Santa Clara County Board of Supervisors, and the Santa Clara County Superintendent of Schools so that said Superintendent receives it no later than January 8, 2010.

Section 10. That the Santa Clara County Superintendent of Schools is hereby requested to deliver this Resolution, which constitutes the order of election, and a formal notice of the election, to the Santa Clara County Registrar of Voters no later than January 8, 2010. The Santa Clara County Superintendent of Schools is hereby requested to perform the duties under Education Code Section 5302, to call the election, prepare recommendations, statements, or arguments for the election as required and to receive petitions, as necessary.

Section 11. That the Santa Clara County Superintendent of Schools is hereby requested to prepare a Formal Notice of School Parcel Tax Election (the "Notice") containing the information specified in Section 5361 of the Education Code, in

substantially the form attached hereto as **Exhibit C** and to publish and/or post the Notice as required by law.

Section 12. That pursuant to Section 5303 of the Education Code, the Santa Clara County Registrar of Voters is hereby requested to take all steps incident to the preparation for and the holding of the election in accordance with law and these specifications. The Board requests that the Registrar of Voters deliver a copy of all published notices to the Secretary of this Board pursuant to Section 12113 of the Elections Code. The District will reimburse the County of Santa Clara for election services as required by law.

Section 13. That the Board of Supervisors of Santa Clara County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

Section 14. That subject to two-thirds approval of the voters, the qualified special parcel tax shall become effective as of July 1, 2010 and be collected by the Santa Clara 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. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

Section 15. That the members of the Board, the Superintendent of the District, and officers of the District are hereby authorized and directed, individually and collectively, to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution, including, without limitation, to prepare and submit for inclusion in the voter information pamphlet an argument in favor of passage of the ballot measure. All actions heretofore taken by the officers and agents of the District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects.

Section 16. That the members of the Board, the Superintendent of the District, and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited to, all of the following: (a) A statement indicating the specific purposes of the qualified special parcel tax; (b) a requirement that the proceeds be applied only to the specific purposes identified pursuant to subsection (a); (c) the creation of an account into which the proceeds shall be deposited; and (d) an annual report pursuant to Section 50075.3 of the Government Code, as provided in Section 17 hereof.

Section 17. That pursuant to Section 50075.3 of the Government Code, the Board directs that the chief fiscal officer of the District file a report with the Board no later than January 1, 2011, and at least once a year thereafter. The annual report shall contain both of the following: (a) The amount of funds collected and expended, and (b) the

status of any project required or authorized to be funded as identified in **Exhibit A** hereof.

Section 18. That the District's Superintendent, and his designee, are hereby authorized and directed to make any changes to the text of the measure described in this Resolution, or to the abbreviated form of the measure, or to the text of this Resolution, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 19. That 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 tax rates be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or tax rates shall remain in full force and effect to the fullest extent allowed by law.

PASSED AND ADOPTED BY the Board of Education of the Palo Alto Unified School District this ____ day of _____, 2009.

AYES:

NOES:

ABSENT:

I, Kevin Skelly, Secretary of the Board of Education of the Palo Alto Unified School District of Santa Clara County, California, do hereby certify that the foregoing is a true, full, and correct copy of a resolution adopted by said Board of Education at a meeting thereof held at its regular meeting place on the date and by the vote shown above, which resolution is on file in the office of said Board.

Date: December __, 2009

Signed: _____

EXHIBIT A

FULL TEXT OF SPECIAL PARCEL TAX MEASURE For PALO ALTO UNIFIED SCHOOL DISTRICT

Palo Alto Unified School District Quality Public Education Preservation Act of 2010

INTRODUCTION

To preserve excellence in core academic programs, including reading, writing, math, and science; reduce the impact of deep budget cuts with stable locally-controlled funding; minimize teacher layoffs and class size increases; continue teacher professional development; and help protect arts, music, course offerings and electives, shall the Palo Alto Unified School District renew and extend its expiring parcel tax for six years beginning as of July 1, 2010, increase the rate by \$96 to a total of \$589 per parcel per year, with an exemption for seniors, annual two percent escalation adjustments, and independent oversight? Said qualified special parcel tax would renew, extend, and replace the qualified special parcel tax approved by the voters of the District on June 7, 2005.

PURPOSE

To provide local revenue that cannot be taken by the State and to maintain exceptional public education in our schools, the Palo Alto Unified School District proposes to renew and extend its expiring qualified special parcel tax for a period of 6 years, beginning July 1, 2010, at the rate of \$589 per year on each assessor's parcel located within the School District, with an optional exemption annually available, upon application, for senior citizens, and an annual two percent increase (rounded to the nearest dollar) to account for increasing student enrollment and the rising cost of providing programs, and to implement accountability measures in connection with the special parcel tax to provide oversight and accountability to ensure that funds are used to:

- Preserve excellence in core academic programs such as reading, writing, math, and science;
- Minimize class size increases in all grades and layoffs for dozens of teachers and school employees;
- Continue teacher professional development by providing training programs and activities that support high quality teaching;
- Help protect arts and music instruction, course offerings and electives that provide a well-rounded education, challenge students, allow students to be highly competitive for colleges and university admissions, provide career vocational

education that prepares students for the workforce and provide instructional support for those struggling with the basics;

- Reduce the impact of deep budget cuts by providing a stable local funding source that cannot be taken away by the State or other school districts; and
- Protect the taxpayers' investment in education and ensure District accountability by providing for oversight and independent financial audits of revenues and expenditures.

The Board of Education will utilize parcel tax proceeds for the purposes listed above, unless the Board of Education determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so infeasible or inadvisable. In any event, the Board of Education will not fund any program or reduction other than those listed above from the proceeds of the special parcel taxes.

PROCEDURES

Subject to two thirds approval of the voters, the renewed and extended parcel tax shall become effective as of July 1, 2010 and be collected by the Santa Clara 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. The tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within its jurisdiction, the Santa Clara County Tax Assessor or other appropriate County tax official ("County") 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 parcel tax, including the Senior Citizen Exemption as allowed below, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board of Education, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special parcel 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 Education may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special parcel tax.

OPTIONAL SENIOR CITIZEN EXEMPTION AVAILABLE

An optional exemption from the special parcel tax will be made available annually to each individual in the District who will attain 65 years of age prior to July 1 of the tax year, and who owns a beneficial interest in the parcel, and who uses that parcel as his or her principal place of residence, and who applies to the School District on or before

July 1, 2010, or July 1 of any succeeding tax year. Any application for such exemption must be renewed annually.

The District shall annually provide to the County Tax Collector or other appropriate County tax official a list of parcels that the District has approved for a Senior Citizen Exemption.

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 special parcel taxes levied in accordance with this Measure: (a) the specific purposes of the special parcel tax shall be those purposes identified above; (b) the proceeds of the special 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 special parcel taxes must be deposited; and (d) an annual written report shall be made to the Board of Education of the District showing (i) the amount of funds collected and expended from the proceeds of the special taxes and (ii) the status of any projects, programs, or purposes required or authorized to be funded from the proceeds of the special taxes, as identified above.

In addition to the accountability measures required by State law, an independent Community Oversight Committee shall be appointed by the Board of Education 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 Community 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 a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special parcel taxes will be reduced annually as necessary in order to restore such State or Federal funding.

EXHIBIT B

SPECIAL PARCEL TAX MEASURE
For
PALO ALTO UNIFIED SCHOOL DISTRICT
(Abbreviated Form) *

“To preserve excellence in core academic programs, including reading, writing, math, and science; reduce the impact of deep budget cuts with stable locally-controlled funding; minimize teacher layoffs and class size increases; continue teacher professional development; and help protect arts, music, course offerings and electives, shall Palo Alto Unified School District renew its expiring parcel tax for six years, increase the rate by \$96, with an exemption for seniors, annual two percent escalation adjustments, and independent oversight?

Tax - Yes

Tax – No”

* Limited to 75 words pursuant to California Elections Code section 13247.

EXHIBIT C

FORMAL NOTICE OF SCHOOL PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Palo Alto Unified School District of Santa Clara County, California, that in accordance with the provisions of the Education Code of the State of California, an election will be held on April 6, 2010, by mail ballot, at which election the following measure shall be submitted to the qualified electors of the District and voted upon:

“To preserve excellence in core academic programs, including reading, writing, math, and science; reduce the impact of deep budget cuts with stable locally-controlled funding; minimize teacher layoffs and class size increases; continue teacher professional development; and help protect arts, music, course offerings and electives, shall Palo Alto Unified School District renew its expiring parcel tax for six years, increase the rate by \$96, with an exemption for seniors, annual two percent escalation adjustments, and independent oversight?

Tax - Yes

Tax – No”

All of the purposes enumerated in the foregoing measure shall be united and voted upon as one single measure.

The County Superintendent of Schools of Santa Clara County, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Education of the Palo Alto Unified School District, adopted December __, 2009, in accordance with the provisions of Education Code Sections 5325 and 5361 and Elections Code sections 4000 and 4108.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 20__.

County Superintendent of Schools,
Santa Clara County, California