

CABRILLO UNIFIED SCHOOL DISTRICT

RESOLUTION

#2-06

**RESOLUTION OF THE BOARD OF EDUCATION OF THE
CABRILLO UNIFIED SCHOOL DISTRICT CALLING AN ELECTION,
ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND
REQUESTING CONSOLIDATION WITH OTHER ELECTIONS
OCCURRING ON JUNE 6, 2006**

WHEREAS, the Cabrillo Unified School District (“District”) is committed to offering a high-quality educational program to all students in the District, and due to inadequate state funding, increased local revenues are necessary to meet this goal; and

WHEREAS, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of 2/3rds of the electorate, to levy qualified special taxes on property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; 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, in the judgment of this Board of Education (“Board”), following public hearing and comment, it is advisable to request that the San Mateo County Clerk-Recorder (“County Clerk-Recorder”) call an election and submit to the voters of the District the question whether the District shall levy a special 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.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to Education Code Section 5320 et seq.

Section 2. Date and Purpose of Measure. Pursuant to Section 4 of Article XIII A of the California Constitution and Government Code section 50077, a special election shall be held within the boundaries of the District on Tuesday, June 6, 2006, for the purpose of voting on a measure (“Measure”) which will be presented to voters in substantially 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.

Section 3. Senior Exemption from Special Tax. An exemption from payment of the special tax shall be granted on any parcel owned by one or more persons 65 years of age or over as of July 1 of any applicable tax year who occupies said parcel as a principal residence, upon annual application for exemption ("Senior Citizen Exemption"). The District shall annually provide to the San Mateo County Treasurer-Tax Collector or other appropriate County tax official ("County Tax Collector") 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 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 not be subject to the special tax in such year. Any such parcels which are contiguous, used solely for owner-occupied single family residential purposes and held under identical ownership, shall, upon approval of an annual application of the owners of such parcel, be treated as a single parcel for purposes of this special tax. If a parcel of taxable real property has an assessment for improvement(s) on the property, such parcel shall be considered an improved parcel for purposes of this special tax. If a parcel of taxable real property has no assessment for improvement(s), or an assessment only for personal property (such as a manufactured or mobile home), such property shall be considered an unimproved parcel for purposes of this special tax. With respect to all general property tax matters within its jurisdiction, the County Tax Assessor 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 and the classification of property for purposes of calculating the tax, the decisions of a District administrative review panel shall be final and binding.

Section 5. Authority for Ordering Election. The authority for ordering the election is contained in Section 50075 et seq. of the Government Code and Section 4 of Article XIII A of the California Constitution.

Section 6. Authority for Specifications. The authority for the specification of this election order is contained in Section 5322 of the Education Code.

Section 7. Resolution to County Clerk-Recorder and Clerk. The Clerk of the Board is hereby directed to immediately send a copy of this Resolution to the County Clerk-Recorder, as the officer conducting the election, the San Mateo County Superintendent of Schools ("County

Superintendent”), and to the San Mateo County Clerk of the Board of Supervisors (“County Board”).

Section 8. Formal Notice. The County Superintendent is hereby requested to prepare and execute a formal Notice of Parcel Tax Election and Consolidation (“Notice”) and to call the election by causing the Notice to be posted in accordance with Section 5362 of the Education Code no later than March 8, 2006, or otherwise cause the Notice to be published as permitted by law.

Section 9. Conduct of Election.

(a) *Request to County Clerk-Recorder.* Pursuant to Section 5303 of the Education Code, the County Clerk-Recorder is requested to take all steps to hold the election in accordance with law and these specifications.

(b) *Voter Pamphlet.* The County Clerk-Recorder is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as Exhibit B in the voter information pamphlet to be distributed to voters pursuant to Section 13307 of the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the County Clerk-Recorder 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 San Mateo County Clerk-Recorder at [phone number] and a copy will be mailed at no cost to you.

(c) *Consolidation.* The County Clerk-Recorder and the County Board are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on June 6, 2006, within the District.

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

Section 10. 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 11. Full Ballot Text. The Board hereby determines to include within the ballot pamphlet the Full Ballot Text in substantially the form attached hereto as Exhibit B, which is hereby approved and adopted by the Board, and the County Clerk-Recorder is hereby directed to include the Full Ballot Text in the ballot pamphlet.

Section 12. Ballot Arguments. The President of this Board and/or his designees are hereby authorized to prepare and file with the County Clerk-Recorder any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by

the County Clerk-Recorder, which shall be considered the official ballot arguments of the Board as sponsor of the Measure.

Section 13. 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.

ADOPTED, SIGNED and APPROVED by the Board of Education of the Cabrillo Unified School District on the 6th day of March, 2006, by the following vote:

AYES: Charles Gardner, John Moseley, Roy Salume, Jolanda Schreurs,
Dwight Wilson

NOES:

ABSTENTIONS:

President of the Board of Education of the
Cabrillo Unified School District

Attested to:

Clerk of the Board of Education of the
Cabrillo Unified School District

EXHIBIT A

ABBREVIATED TEXT OF MEASURE

Academic Achievement

To further student academic achievement by retaining and recruiting highly qualified teachers, supporting their ability to focus on individual student needs through lower class sizes and providing academic resources at all grade levels, shall the Cabrillo Unified School District levy an annual tax for 5 years of \$175 on improved parcels, \$30 on unimproved parcels, with senior citizen exemptions and annual audits?

EXHIBIT "B"

FULL BALLOT TEXT

The full text of the ballot measure shall read as follows:

To further student academic achievement by retaining and recruiting highly qualified teachers, supporting their ability to focus on individual student needs through lower class sizes and providing academic resources at all grade levels, shall the Cabrillo Unified School District levy an annual tax for 5 years of \$175 on improved parcels, \$30 on unimproved parcels, with senior citizen exemptions and annual audits?

Pursuant section 50075.1(a) of the Government Code, the proceeds of the special tax shall be spent to provide and maintain academic achievement priorities through the following:

1. A highly qualified and well-trained teaching staff;
2. Small classes in kindergarten through third grade;
3. Lower class sizes at the middle school and the high school;
4. An increased range of academic programs at the high school level;
5. Academic programs including, but not limited to, honors classes, science, math and technology courses, literacy programs, extra-curricular programs, materials and supplies, and staff development time to promote coordination of teaching efforts.

Basis of Tax

The special tax shall be levied on all parcels of taxable real property in the District, as defined below, for 5 years starting with the 2006-2007 property tax year, at a rate of \$175 on improved parcels and \$30 on unimproved parcels.

"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 not be subject to the special tax in such year.

An exemption 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 annual application for exemption.

Any such parcels which are contiguous, used solely for owner-occupied single family residential purposes and held under identical ownership, shall, upon approval of an annual application of the owners of such parcel, be treated as a single parcel for purposes of this special tax.

If a parcel of taxable real property has an assessment for improvement(s) on the property, such parcel shall be considered an improved parcel for purposes of this special tax. If a parcel of taxable real property has no assessment for improvement(s), or an assessment only for personal property (such as a manufactured or mobile home), such property shall be considered an unimproved parcel for purposes of this special tax.

With respect to all general property tax matters within its jurisdiction, the County Tax Assessor 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 and the classification of property for purposes of calculating the tax, the decisions of a District administrative review panel shall be final and binding.

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.

Accountability Measures

The proceeds of the special tax shall be applied only to the specific purposes identified above. 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. 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.

Severability

The Board of Education hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Board of Education 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.