Updated Ballot Statement

Sustaining Educational Funding Act of 2025

Shall the measure supporting high quality education in local high schools by continuing advanced academic programs in math, science, engineering and art; attracting and retaining highly qualified teachers; preparing students for college and in-demand careers; and maintaining manageable class sizes, with Acalanes Union High School District levying a \$130 parcel tax for eight years, with senior exemptions, annual inflation adjustments, independent oversight, providing \$4,500,000 annually in local school funding that cannot be taken by the State, be adopted?

RESOLUTION 24-25-21

GOVERNING BOARD OF THE ACALANES UNION HIGH SCHOOL DISTRICT

RESOLUTION OF THE GOVERNING BOARD OF THE ACALANES
UNION HIGH SCHOOL DISTRICT OF THE COUNTY OF CONTRA
COSTA, STATE OF CALIFORNIA, CALLING A MAILED BALLOT
ELECTION, ESTABLISHING SPECIFICATIONS OF THE ELECTION
ORDER, AND REQUESTING CONSOLIDATION WITH OTHER
ELECTIONS OCCURRING ON MAY 6, 2025

WHEREAS, the Acalanes Union High School District (the "District") is among the highest performing high school districts in the State of California based on student test scores; and

WHEREAS, the District, comprising Acalanes High School, Campolindo High School, Las Lomas High School, Miramonte High School, and alternate high school programs, is one of the top-ranked high school districts in the State, and has been able to offer its students an outstanding educational opportunity for many years; and

WHEREAS, one of the keys to developing and maintaining such an outstanding educational environment within the District has been the financial support provided by property-owners in the District; and

WHEREAS, the State of California (the "State") only funds a basic education and does not allocate enough money to the District to sustain the teachers, course offerings and programs needed for a quality education; and

WHEREAS, since 1991 local voters have repeatedly supported parcel taxes to provide locally controlled funding to protect the quality of education at local high schools; and

WHEREAS, such funding is used to provide advanced courses in math, science, technology, engineering, foreign languages and the arts, attract and retain highly-qualified teachers and staff, and maintain manageable class sizes; and

WHEREAS, recognizing that local parcel tax funding has not increased in 15 years even though the costs of providing a high quality education increase every year; and

WHEREAS, the Governing Board of the District (the "Board") has concluded that the District needs to enhance local parcel tax funding that the State cannot take away; and

WHEREAS, the proposed measure to enhance local parcel tax funding requires

strict taxpayer protections, including an independent oversight committee and mandatory audits to ensure funds are spent as promised; and

WHEREAS, under no circumstances shall any of the proceeds of the education parcel tax be used for District office administrators' salaries and benefits; and

WHEREAS, California Constitution, Article XIIIA, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of two-thirds 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, in the judgment of this Board, following a public hearing and comment, it is advisable to request that the Contra Costa County Superintendent of Schools call an election and submit to the voters of the District the question of whether the District shall levy a qualified special tax within the District, for the purpose of raising revenue for the District; and

WHEREAS, May 6, 2025, is an established mailed ballot election date pursuant to Elections Code section 1500; and

WHEREAS, pursuant to the Elections Code, a school district may, by resolution of its governing board, conduct any election by mailed ballots in accordance with the laws governing mailed ballot elections; and

WHEREAS, pursuant to the Education Code and Elections Code 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, IT IS DETERMINED AND ORDERED as follows:

- **Section 1.** Recitals. This Board hereby finds and determines that the foregoing recitals are true and correct.
- **Section 2.** Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to the Education Code to the Contra Costa County Superintendent of Schools to call a mailed ballot election within the boundaries of the District on May 6, 2025.
- Section 3. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, a mailed ballot election shall be held within the boundaries of the District on Tuesday, May 6, 2025, 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 qualified 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 4.** Authority for Ordering Election. The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.
- **Section 5.** Authority for Specifications. The authority for the specification of this election order is contained in the Education Code.
- **Section 6.** Resolution to County Officials. The Secretary to the Board is hereby directed to cause certified copies of this Resolution and order to be delivered no later than February 5, 2025, to the County Superintendent of Schools ("County Superintendent"), the Contra Costa County Registrar of Voters ("Registrar"), and the Clerk of the Board of Supervisors of Contra Costa County ("Board of Supervisors").
- **Section 7.** Formal Notice. The County Superintendent 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 the applicable law no later than February 5, 2025, or to otherwise cause the notice to be published as permitted by law. The Secretary to the Board, on behalf of and as may be requested by the County Superintendent, 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. Pursuant to State law, and specifically Elections Code section 5303, the Registrar is requested to take all steps to hold the election on May 6, 2025 as a mailed ballot election, in accordance with law and these specifications. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.
- (b) Voter Pamphlet. The Registrar 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 the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the Registrar 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 Contra Costa County Registrar of Voters at {phone number} and a copy will be mailed at no cost to you."

(c) Consolidation. The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections as may be held on the same day in the same

- territory or in territory that is in part the same, pursuant to Education Code section 5322 and Elections Code section 10400 et seg.
- (d) Canvass and Declaration of Results. The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.
- (e) Cost of Election. Pursuant to Elections Code section 10002, the District shall reimburse the County in full for the services performed upon presentation of a bill to the District.

Section 9. Collection of the Tax. Beginning July 1, 2025, if adopted by voters, the qualified special tax shall be collected by the Contra Costa County Treasurer-Tax Collector ("County Tax Collector"). Unpaid taxes shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid. With respect to all general property tax matters within their 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 qualified special tax, including the exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the qualified special tax, or any other disputed matter specific to the application of the qualified special tax, the decisions of the District shall be final and binding.

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 qualified special tax may be spent for the authorized purposes.

Section 11. Ballot Arguments. The Board President and/or their designees are hereby authorized to prepare and file with the Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar, which shall be considered the official ballot arguments of the Board as sponsor of the Measure and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

Section 12. Official Actions. The District Superintendent, Board President, 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, and to this Resolution, to comply with requirements of law and election officials or which are, in the judgment of the Superintendent and/or Board President, in the best interests of the District.

Section 13. Effective Date. This Resolution shall take effect from and after its adoption.

PASSED AND ADOPTED by the Governing Board of the Acalanes Union High School District, Lafayette, California on January 27, 2025, by the following vote:

AYES:

Chen, Chopra, Kendziersli, Reicher, Schweppe

NAYS:

None

ABSTAIN:

None

ABSENT:

None

President, Governing Board

ATTEST:

Secretary, Governing Board

EXHIBIT A

Summary of Measure

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

*** Ballot Label Start Here ***

To protect high quality education in local high schools by continuing advanced academic programs in math, science, engineering and arts; attracting and retaining highly qualified teachers; preparing students for college and in-demand careers; and maintaining manageable class sizes, shall Acalanes Union High School District's measure be adopted, levying a \$130 parcel tax for eight years, with senior exemptions, annual adjustments, independent oversight, and providing \$4,500,000 annually in local school funding that cannot be taken by the State?

*** Ballot Label Ends Here ***

EXHIBIT B

*** Full Text Starts Here ***

ACALANES UNION HIGH SCHOOL DISTRICT

SUSTAINING EDUCATIONAL EXCELLENCE ACT OF 2025

This Proposition may be known and referred to as the "Acalanes Union High School District Sustaining Educational Excellence Act of 2025" or as "Measure ____". [designation to be assigned by County Registrar of Voters]

FINDINGS

The Acalanes Union High School District (the "District"), comprising Acalanes High School, Campolindo High School, Las Lomas High School, Miramonte High School, and alternate high school programs, is one of the topranked high school districts in the State, and has been able to offer its students an outstanding educational opportunity for many years.

One of the keys to developing and maintaining such an outstanding educational environment within the District has been the financial support provided by property owners in the District. The State of California only funds a basic education and does not allocate enough money to the District to sustain the teachers, course offerings and programs needed for a quality education.

Since 1991 local voters have repeatedly supported parcel taxes to provide locally controlled funding to protect the quality of education at local high schools. Such funding is used to provide advanced courses in math, science, technology, engineering, foreign languages and the arts, attract and retain highly-qualified teachers and staff, and maintain manageable class sizes.

This Measure would enhance that local parcel tax funding recognizing that local parcel tax funding has not increased in 15 years even though the costs of providing a high quality education increase every year.

A. Introduction and Purpose

Proceeds of the Sustaining Educational Excellence Act of 2025 shall be authorized to be used to provide financial support to school programs to protect high quality education in local high schools, to the extent funds are available, as follows:

- 1. Continue advanced academic programs including math, science, engineering and the arts.
- 2. Attract and retain highly qualified teachers.

- Prepare students for college and in demand careers.
- 4. Maintain manageable class sizes.
- 5. Provide library services, academic counseling, and career training.
- 6. Keep technology up-to-date.
- 7. Provide instructional equipment, materials and supplies to support the District's academic programs.

Proceeds shall not be used for District office administrators' salaries or benefits.

B. Amount and Basis of Tax

Upon approval of two-thirds of those voting on this Measure, the District shall be authorized to levy an annual qualified special tax of \$130 on all Parcels of Taxable Real Property beginning July 1, 2025, and continuing for a period of eight (8) years.

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the Contra Costa County Department of Tax and Collections. All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year shall also be exempt from the qualified special tax in such year.

This qualified special tax is estimated to raise \$4.5 million in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax may vary from year-to-year due to changes in the number of parcels exempt from the levy and annual adjustments.

To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the qualified special tax, the tax rate shall be increased annually to account for inflation pursuant to this provision. Each year, beginning with the 2026-2027 tax year, the tax rate shall be increased to account for inflation by the average of the reported periodic annual percentage changes in the Consumer Price Index-All Urban Consumers, San Francisco-Oakland-Hayward area (Series CUURA422SA0) over the prior twelve months, as of April of each year, as published by the U.S. Bureau of Labor Statistics; provided, however that the annual increase in the tax shall not exceed 3% per year, but in no case be less than 0% per year. Any increase shall be rounded to the nearest dollar. In the event the Consumer Price Index-All Urban Consumers, San Francisco-Oakland-Hayward area (Series CUURA422SA0) is no longer published, the Board shall adopt a comparable index of general price levels as it shall determine.

This Measure shall not impact the continued levy of any existing qualified special tax adopted by District voters.

C. Exemptions

Pursuant to any procedures adopted by the District, an exemption from payment of the qualified special tax may be granted on any parcel owned by one or more persons who is/are:

- 1. An individual who will attain 65 years of age prior to July 1 of the tax year, owns a beneficial interest in the parcel, and occupies that parcel ("Senior Citizen Exemption");
- 2. Receiving Supplemental Security Income for a disability, regardless of age, and occupies said parcel ("SSI Exemption"); or
- 3. 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, and occupies said parcel ("SSDI Exemption").

Exemptions may be granted based on a one-time application and exemptions granted under prior qualified special taxes levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

D. <u>Claims / Exemption Procedures</u>

With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 qualified special tax including the Senior Citizen Exemption, the SSI Exemption, SSDI Exemption, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the qualified special tax, or any other disputed matter specific to the application of the qualified special tax, 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 qualified special 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.

E. Appropriations Limit

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

F. Mandatory Accountability Protections

- 1. Specific Purposes. All of the purposes named in the measure shall constitute the specific purposes of the qualified special tax, and proceeds thereof shall be applied only for such purposes. 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.
- 2. Annual Reports. Upon the levy and collection of the Sustaining Educational Excellence Act of 2025 tax, the Governing Board shall cause an account to be established for the deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as any proceeds remain unexpended, the Superintendent or Associate Superintendent, Business Services of the District shall cause a report to be filed with the Governing Board no later than December 31 of each year, 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 Governing Board.
- 3. Independent Citizens' Oversight Committee. The Board shall provide for the existing independent oversight committee to continue to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Committee shall continue to operate pursuant to its current requirements regarding the composition, duties, funding and other necessary information regarding the Committee's formation and operation, subject to revision by the Board.

G. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified special tax. However, if any such funding is reduced or affected because of the adoption of this local funding Measure, then the Board may reduce the amount of the qualified special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

H. 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.

*** Full Text Ends Here ***

EXHIBIT C

FORMAL NOTICE OF SPECIAL TAX ELECTION [For Use by County Superintendent]

NOTICE IS HEREBY GIVEN to the qualified electors of the Acalanes Union High School District of Contra Costa County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, a mailed ballot election will be held on May 6, 2025, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

To protect high quality education in local high schools by continuing advanced academic programs in math, science, engineering and arts; attracting and retaining highly qualified teachers; preparing students for college and in-demand careers; and maintaining manageable class sizes, shall Acalanes Union High School District's measure be adopted, levying a \$130 parcel tax for eight years, with senior exemptions, annual adjustments, independent oversight, and providing \$4,500,000 annually in local school funding that cannot be taken by the State?

By execution of this formal Notice of Election the Contra Costa County Superintendent of Schools 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 Contra Costa County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Governing Board of the Acalanes Union High School District adopted January 27, 2025, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

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

Lynn Mackey

Contra Costa County Superintendent of Schools

Pleasant Hill, California