

**GOVERNING BOARD
OF THE
ACALANES UNION HIGH SCHOOL DISTRICT
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA**

Resolution No. 13-14-11

RESOLUTION CALLING PARCEL TAX ELECTION

WHEREAS, a superior and comprehensive education program delivers many long-lasting benefits and advantages to all the children and residents of our community;

WHEREAS, it is essential the Acalanes Union High School District (the “District”) have stable, reliable, local funding to maintain its quality academic programs;

WHEREAS, essential elements of maintaining our excellent schools include attracting and retaining highly qualified teachers, keeping our textbooks and instructional materials up-to-date; providing comprehensive curricular programs, and keeping our schools safe and well-maintained;

WHEREAS, the District is committed to maintaining manageable class sizes;

WHEREAS, the District’s voters and community have supported the students and programs in local high schools by passing supplemental local funding consistently for over 20 years;

WHEREAS, Measure A will expire in 2015, leaving critical educational programs at risk of being terminated for lack of funding;

WHEREAS, the State has budgeted increased funding for local schools in the coming years as the Local Control Funding Formula is implemented;

WHEREAS, the increased state funding coming from the State will not be enough to offset the loss in revenue caused by Measure A expiring;

WHEREAS, continuation of a parcel tax for local high schools will help preserve funding to advanced academic programs, including science, mathematics, technology, music, and arts courses; and help maintain library services and hours;

WHEREAS, property values in our community are positively affected and directly maintained by the quality of education provided at Acalanes High School, Campolindo High School, Las Lomas High School, Miramonte High School and alternative high school programs;

WHEREAS, Section 2(d) of Article XIII B of the California Constitution requires an election to be conducted before any special tax may be imposed, and Section 4 of Article XIII A of the California Constitution, and Government Code Section 50079 authorize a school district, upon approval of two-thirds of the electorate voting on the proposition, to levy a qualified special tax on real property other than *ad valorem* taxes (or transaction or sales taxes on the sale of real property) for specified purposes pursuant to the procedures set forth in part at California Government Code Section 50075;

WHEREAS, Sections 1500 and 4000 of the California Elections Code authorize the District to conduct such an election by mail on an established all-mailed ballot election date;

WHEREAS, May 6, 2014, is an established all-mailed ballot election date;

WHEREAS, this Governing Board has held a public hearing after due notice regarding this resolution and the parcel tax election proposed hereby, pursuant to California Government Code Section 50077;

WHEREAS, the District's boundaries have not changed since the November 5, 2013 election; and

WHEREAS, the District is located entirely within the County of Contra Costa (the "County"), and the Contra Costa County Superintendent of Schools has jurisdiction over the District;

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Acalanes Union High School District as follows:

1. Recitals. This Governing Board hereby finds and determines that the foregoing recitals are true and correct.

2. Order of Election; Specifications of Ballot Measure. This resolution shall stand as the order to the Contra Costa County Superintendent of Schools to call an election by mail within the boundaries of the District on May 6, 2014, for the purpose of proposing to the electors of the District the proposition contained in Exhibit A hereto. The authority for the specifications of this election order is contained in Sections 5304 and 5322 of the California Education Code and Sections 50075-77 and 50079 of the California Government Code.

This Governing Board hereby requests the Registrar of Voters of the County of Contra Costa (the "Registrar of Voters") to submit to the voters of the District at said election the proposition as it appears in Exhibit A.

3. Filing of Order of Election. The Secretary of this Governing Board is ordered to cause certified copies of this resolution and order to be delivered not later than Thursday, January 30, 2014, to the Contra Costa County Superintendent of Schools, and not later than Thursday, February 6, 2014, to the Registrar of Voters and the Clerk of the Board of Supervisors of the County.

4. Formal Notice. The Contra Costa 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 B (the "Formal Notice"), and to call the election by

causing the Formal Notice to be posted in every schoolhouse in the District and at three public places in the District, in accordance with Section 5362 of the Education Code, no later than Thursday, January 30, 2014, or to otherwise cause the notice to be published as permitted by law. The Secretary of this Governing Board, on behalf of and as may be requested by the 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.

5. Conduct of Election. (a) *Request to Registrar of Voters.* Pursuant to Section 5303 of the Education Code, the Registrar of Voters is required to, and is hereby requested to, take all steps to hold the election in accordance with law and these specifications.

(b) *Ballot and Voter Pamphlet.* The Registrar of Voters is requested to cause the exact wording of the Abbreviation of the Measure contained in Exhibit A-I to appear on the ballot, and to print the Full Text of the Measure contained in Exhibit A-II in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. The full text of the measure is all that text in Appendix A hereto between the indicators “**BEGINNING OF FULL TEXT OF MEASURE----->>>>>**” and “**<<<<<-----END OF FULL TEXT OF MEASURE.**”

(c) *Consolidation.* The Contra Costa County Superintendent of Schools and the Board of Supervisors of the 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, pursuant to Education Code Section 5342 and Section 10400 and following of the Elections Code.

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

(e) *Required Vote.* The proposition shall become effective upon approval of two-thirds of those voting thereon.

(f) *Election Costs.* This Governing Board shall pay all costs of the election approved by the Board of Supervisors of the County, pursuant to Education Code Section 5421.

6. Appropriations Limit. This Governing Board shall provide in each year (pursuant to Section 7902.1 of the Government Code or any successor provision of law) for any increase in the District’s appropriations limit as shall be necessary to ensure that proceeds of the proposed tax may be spent for the authorized purposes.

7. Ballot Argument. The President of this Governing 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 in Exhibit A-II hereof, 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.

8. Effective Date. This resolution shall take effect from and after its adoption by a two-thirds vote of all of the members of this Board.

PASSED AND ADOPTED this 30th day of January 2014, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kathleen R. Coppersmith
President of the Governing Board
Acalanes Union High School District

ATTEST:

Susan L. Epstein
Clerk of the Governing Board
Acalanes Union High School District

EXHIBIT A-I

PARCEL TAX MEASURE TEXT

I. ABBREVIATION OF THE MEASURE

[This summarizes, in 75 words or less, per Elections Code word counting rules, the full text of the proposition which appears in the following pages.]

In order to preserve the high quality of education in our local high schools, continue offering advanced courses in math, science, technology, music and the arts, attract and retain highly qualified teachers, and maintain manageable class sizes, shall the Acalanes Union High School District, with no increase in the current rate, continue to levy a \$112 per-parcel tax with an exemption for seniors, and all money staying in our community to benefit our local high schools?

EXHIBIT A-II

FULL TEXT OF THE MEASURE

BEGINNING OF FULL TEXT OF MEASURE----->>>>>

ACALANES UNION HIGH SCHOOL DISTRICT SUSTAIN EDUCATIONAL EXCELLENCE ACT OF 2014

This Proposition may be known and referred to as the “Acalanes Union High School District Sustain Educational Excellence Act of 2014” 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 top-ranked high school districts in the State, and has been able to offer its students an outstanding educational opportunity for many years.

Measure A, passed in 2010, expires in 2015, and the programs supported by Measure A will be at risk unless the District secures additional funding.

Although the State Budget for 2013-14 and the proposed state budget for 2014-15 proposes to restore a portion of the funding for California high schools that was cut or deferred during the fiscal crisis, the new formula being used to distribute money to California high schools will not provide enough funding to offset the loss of revenue caused by Measure A’s expiration.

Extending Measure A will help the District preserve funding for advanced academic programs, including science, mathematics, technology, arts, and music; and maintain library hours.

By renewing the District’s current Measure A, local voters can ensure that our schools will continue to receive a stable, reliable, local source of funding.

TERMS OF SUSTAIN EDUCATIONAL EXCELLENCE TAX

Terms and Purposes. Upon approval of two-thirds of those voting on this Proposition, the District shall be authorized to levy a qualified special tax annually on each parcel of taxable real property in the District commencing July 1, 2015. The qualified special tax shall be known and referred to as the “Sustain Educational Excellence Tax.” The amount of the Sustain Educational Excellence Tax shall be \$112.00 per parcel per year.

The Sustain Educational Excellence Tax shall renew the existing Measure A tax approved by the voters of the District on May 4, 2010, which expires by its own terms on June 30, 2015.

Proceeds of the Sustain Educational Excellence Tax shall be authorized to be used to provide financial support to school programs, as follows:

1. Fund advanced courses in math, science, technology, music and the arts;
2. Attract and retain highly qualified teachers;
3. Keep textbooks and instructional materials up-to-date;
4. Maintain manageable class sizes;
5. Provide librarians, counselors, and career training;
6. Keep technology up-to-date; and
7. To the extent funds are available, to maintain the District's academic programs, including the purchase of instructional equipment, materials and supplies.

SENIOR CITIZEN EXEMPTION

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the Sustain Educational Excellence Tax upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the District's Governing Board or otherwise as required by law or by the Contra Costa County Tax Collector. Senior citizens with a current valid exemption from District's Emergency Education Act, also known as "Measure A," shall not be required to reapply for an exemption from the Sustain Educational Excellence Tax.

ACCOUNTABILITY PROVISIONS

Independent Citizens' Oversight Committee. The Governing Board shall establish an independent Citizens' Oversight Committee (which may be the existing Measure A oversight committee) to ensure that proceeds of the Sustain Educational Excellence Tax are spent wisely and only for the purposes named in this Proposition. The Governing Board shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee's formation and operation.

Annual Report. Upon the levy and collection of the Sustain Educational Excellence 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, commencing December 31, 2016, 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.

Specific Purposes. All of the purposes named in this Proposition shall constitute the specific purposes of the Sustain Educational Excellence Tax, and proceeds of the tax shall be applied only for such purposes.

LEVY AND COLLECTION

The Sustain Educational Excellence Tax shall be collected by the Contra Costa County Treasurer-Tax Collector at the same time and in the same manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Treasurer-Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

“Parcel of taxable real property” shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the Contra Costa County Treasurer-Tax Collector’s Office. All property which is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the Sustain Educational Excellence Tax in such year. In addition, parcels may be exempt from the education parcel tax as described above under “SENIOR CITIZEN EXEMPTION”.

The District shall annually provide a list of parcels to the Contra Costa County tax collection officials which the District has approved for a Senior Citizen Exemption. The Contra Costa County Assessor’s determination of exemption or relief for any reason of any parcel from taxation, other than through the Senior Citizen Exemption, shall be final and binding for the purposes of the Sustain Educational Excellence Tax. Taxpayers wishing to challenge the County Assessor’s determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of Sustain Educational Excellence Tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

SEVERABILITY

The Governing Board hereby declares, and the voters by approving this Proposition concur, that every section, paragraph, sentence and clause of this Proposition has independent value, and the Governing Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this Proposition by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.

<<<<<-----END OF FULL TEXT OF MEASURE.

EXHIBIT B
FORM OF
FORMAL NOTICE OF PARCEL TAX ELECTION

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, the Elections Code, and the Government Code of the State of California, an election will be held on May 6, 2014, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

[This summarizes, in 75 words or less, the full text of the proposition which appears below.]

In order to preserve the high quality of education in our local high schools, continue offering advanced courses in math, science, technology, music and the arts, attract and retain highly qualified teachers, and maintain manageable class sizes, shall the Acalanes Union High School District, with no increase in the current rate, continue to levy a \$112 per-parcel tax with an exemption for seniors, and all money staying in our community to benefit our local high schools?

By execution of this formal Notice of Election the County Superintendent of Schools of Contra Costa 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 Contra Costa County, 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 30, 2014, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, January 30, 2014.

County Superintendent of Schools
Contra Costa County, California

CLERK'S CERTIFICATE

I, Susan L. Epstein, Clerk of the Governing Board of the Acalanes Union High School District, County of Contra Costa, California, do hereby certify as follows:

The attached is a full, true and correct copy of a resolution duly adopted at a special meeting of the Governing Board duly and regularly held at the regular meeting place thereof on January 30, 2014, and entered in the minutes thereof, of which meeting all of the members of said Governing Board had due notice and at which a quorum thereof was present, and said resolution was adopted by the following vote:

AYES

NOES:

ABSTAIN:

ABSENT:

At least 24 hours before the time of the meeting, a written notice and agenda of the meeting was mailed and received by or personally delivered to each member of the Governing Board not having waived notice thereof, and to each local newspaper of general circulation, radio, and television station requesting such notice in writing, and was posted in a location freely accessible to members of the public, and a brief description of the resolution appeared on the agenda.

I have carefully compared the same with the original minutes of said meeting on file and of record in my office. Said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this 30th day of January 2014.

Susan L. Epstein
Clerk of the Governing Board
Acalanes Union High School District