

Resolution # 2010-11.16

RESOLUTION OF THE BOARD OF EDUCATION  
OF THE PLEASANTON UNIFIED SCHOOL DISTRICT  
CALLING AN ELECTION FOR VOTER  
APPROVAL OF A CORE ACADEMIC INSTRUCTION PARCEL TAX

WHEREAS, the Pleasanton Unified School District (the “District”) is devoted to providing high quality public education and consequently, the District’s schools are recognized as among the best in California; and

WHEREAS, property values within the District are related to the quality of education available in the District’s public schools; and

WHEREAS, funding for the District from the State of California and other sources has been reduced by over \$20 million in the past two years, and future funding is projected to be even lower, and will be inadequate to provide the level of support to the District’s educational programs that the residents of the District expect and the students need; and

WHEREAS, the District has already made deep cuts and reductions to academic programs, including reducing reading and math support and student counseling, and increasing class size, and therefore steps must be taken to help prevent future cuts to essential classes and programs; and

WHEREAS, the District has had to reduce resources available to help those students who are behind in their grade level performance and need assistance to catch up; and

WHEREAS, over the past two years the District has eliminated 68 teaching positions, 26 classified employee positions and 17 administrative personnel positions, and without additional funding the District would be unable to protect classes and programs for students and keep Pleasanton schools well-maintained; and

WHEREAS, Article XIII A, Section 4 of the California Constitution and Sections 50075 et seq., of the California Government Code permit a school district to propose the adoption of a special education tax for specified purposes and to levy a core academic instruction parcel tax following approval by at least two-thirds of the voters voting upon the proposition; and

WHEREAS, the Board of Education (the “Board”) of the District proposes to establish the levy of a core academic instruction parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and

WHEREAS, the Board shall apply all the proceeds of the core academic instruction parcel tax to the protection of student programs and not for administrator salaries or benefits; and

WHEREAS, the Board desires to seek a local core academic instruction parcel tax because the revenues of such can only benefit local District schools and cannot be taken by the State of California or other school districts; and

WHEREAS, the Board has conducted a public hearing in connection with the proposed election regarding the core academic instruction parcel tax prior to the adoption of this Resolution;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of the Pleasanton Unified School District as follows:

Section 1. This Board finds and determines that the foregoing recitals are true and correct.

Section 2. This Board hereby proposes to establish the levy of a core academic instruction parcel tax to be used to:

- Emphasize core academic instruction that improves math, science and reading skills;
- Attract and retain highly-qualified teachers;
- Support specialized science and reading instruction;
- Keep school libraries open and maintain library services and materials; and
- Minimize class size increases.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE CORE ACADEMIC INSTRUCTION PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES OR BENEFITS AND NO PARCEL TAX REVENUE WILL BE USED TO INCREASE SALARIES OR BENEFITS FOR EMPLOYEES.

Pursuant to Government Code Section 50075.1 the Board determines that the proceeds of the core academic instruction parcel tax shall only be applied for the purposes stated above.

Section 3. The core academic instruction parcel tax shall be a special tax of \$98 per year assessed against each Parcel.

As used herein, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the District, for which the Assessor/Tax Collector of Alameda County issues a separate tax bill for *ad valorem* property taxes; provided, however, that any such parcels which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership, may, by annually submitting an application of the owners thereof by June 15 of any year to the Board be treated as a single parcel for purposes of the levy of this education parcel tax. The education parcel tax shall be levied in each fiscal year for four (4) full years following voter approval of the tax.

Section 4. Subject to voter approval as set forth below, the core academic instruction parcel tax shall be levied commencing with the 2011-2012 fiscal year of the District, and shall be collected with, and in the same manner and subject to the same interest and penalties as, general *ad valorem* taxes collected by the Alameda County Tax Collector. In accordance with the requirements of Government Code Section 50075.3, the District shall create a separate account into which the proceeds of the special tax shall be deposited.

Section 5. The levy and collection of the core academic instruction parcel tax is not intended to decrease or offset any increase in local, state or federal government funding sources that would otherwise be available to the District at any time during which the parcel tax may be levied. In the event that the levy and collection of the core academic instruction parcel tax does have such an effect, the District shall reduce the core academic instruction parcel tax levy to the extent of any such decrease or offset. Additionally, any persons who are either (a) 65 years of age or older or (b) receiving Supplemental Security Income for a disability, regardless of age, and the owner of a Parcel used solely for owner-occupied, single-family residential purposes, may obtain an exemption from the levy of the core academic instruction parcel tax, by submitting annually an application of such owners or persons, prior to June 15 of each year, to the District.

Section 6. The Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District's appropriation limit as shall be necessary to ensure that proceeds of the core academic instruction parcel tax may be spent for the authorized purposes set forth in Section 7 below.

Section 7. This Board hereby requests that the Alameda County Registrar of Voters submit the following measure to the voters of the District and to print this entire Full Ballot Text in the ballot pamphlet to be published and mailed for the all-mailed ballot election scheduled for Tuesday, May 3, 2011:

PLEASANTON UNIFIED SCHOOL DISTRICT  
Support Core Academic Instruction Measure \_\_

INTRODUCTION AND PURPOSE

To protect local schools from State budget cuts, provide local funding that cannot be taken away by the State, and preserve quality education by **emphasizing core academic instruction that improves math, science and reading skills, attracting and retaining highly-qualified teachers**, supporting specialized science and reading instruction, keeping school libraries open, maintaining library services and materials and minimizing class size increases, with no proceeds used for administrative salaries and benefits, the Pleasanton Unified School District ("District") proposes to establish a core academic instruction parcel tax for a period of four years, beginning July 1, 2011, at the rate of \$98 per year, on each assessor's parcel located within the Pleasanton Unified School District, with an **exemption available for senior citizens** and recipients of SSI for a disability, and to implement strict accountability measures, including the appointment of an

**independent citizen oversight committee**, to provide oversight and accountability to ensure the funds are used to:

- Emphasize core academic instruction that improves math, science and reading skills;
- Attract and retain highly-qualified teachers;
- Support specialized science and reading instruction;
- Keep school libraries open and maintain library services and materials; and
- Minimize class size increases.

**Under no circumstances shall any of the proceeds of the core academic instruction parcel tax be used for administrators' salaries or benefits and no parcel tax revenue will be used to increase salaries or benefits for employees.**

#### AMOUNT OF CORE ACADEMIC INSTRUCTION PARCEL TAX; PERIOD OF ASSESSMENT

The core academic instruction parcel tax shall be \$98 (or less as provided below) per year for four (4) full years assessed against each Parcel.

The proceeds of the core academic instruction parcel tax shall be deposited into a separate account created by the District.

#### DEFINITION OF "PARCEL"

For purposes of the core academic instruction parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Pleasanton Unified School District, that receives a separate tax bill for *ad valorem* property taxes from the Alameda County Assessor/Tax Collector. 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 core academic instruction parcel tax in such year.

For purposes of this core academic instruction parcel tax, any such "Parcels" which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting an application of the owners thereof by June 15 of each year to the District, be treated as a single "parcel" for purposes of the levy of the core academic instruction parcel tax.

#### EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California Government Code Section 50079 (b), any owners of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older or (b) persons receiving Supplemental Security Income for a disability, regardless of age, may obtain an exemption from the core academic instruction parcel tax by annually submitting an application therefore, by June 15 of each year, to the District.

With respect to all general property tax matters within its jurisdiction, the Alameda County Assessor/Tax Collector, or other appropriate County tax officials 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 core academic instruction parcel tax, including the Senior Citizen Exemption and the SSI Exemption and the classification of property for purposes of calculating the tax, the decisions of the District shall be final and binding.

#### REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the core academic instruction parcel tax is not intended to decrease or offset any increase in local, state or federal government revenue sources that would otherwise be available to the District during the period of the core academic instruction parcel tax. In the event that the levy and collection does have such an effect, the District shall cease the levy or shall reduce the core academic instruction parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

#### 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 core academic instruction parcel tax levied in accordance with this Measure: (a) the specific purposes of the core academic instruction parcel tax shall be those purposes identified above; (b) the proceeds of the core academic instruction 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 core academic instruction parcel tax 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 core academic instruction parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the core academic instruction parcel tax, as identified above.

**In addition to the accountability measures required by law, an independent citizen oversight committee shall be appointed by the Board of Education of the District to review the expenditures funded by the measure in order to ensure that said funds were spent for the purposes approved by the voters. The oversight committee shall have at least seven members appointed by the Board of Education, each shall reside within the District and the oversight committee shall meet regularly (but no less frequently than twice a year) at times which coincide with the District's submission of interim budget reports to the County Office of Education and the State. Employees of the District and members of the Board of Education shall not serve on the oversight committee. The oversight committee will monitor the expenditures of these funds by the District and will submit an annual written report to the Board and community on how these funds have been spent.**

**In addition to the formation of an oversight committee, prior to the annual submission of the parcel tax levy to the County the District shall conduct a public**

**forum during which the District shall present its plan for parcel tax expenditures for the upcoming year and receive input from the public on such plans. Copies of such plans shall be provided to the oversight committee.**

\*End of Full Ballot Text of Measure\*

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as follows:

“To protect local schools from State budget cuts, provide local funding that cannot be taken away by the State, and preserve quality education by:

- Emphasizing core academic instruction in math, science and reading,
- Attracting and retaining highly-qualified teachers,
- Supporting specialized science and reading instruction,
- Supporting school libraries, and
- Minimizing class size increases,

shall Pleasanton Unified School District levy \$98 per parcel annually for four years, with a senior exemption, independent oversight and no money for administrators’ salaries?”

Yes \_\_\_\_\_

No \_\_\_\_\_

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

Section 8. The measure set forth in Section 7 shall be submitted to the voters of the District at an election to be held on May 3, 2011. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2011.

Section 9. This Resolution shall stand as the order to the Alameda County Registrar of Voters to call an election within the boundaries of the District on May 3, 2011. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on May 3, 2011 and be conducted as a mail ballot as permitted by Election Code Sections 4000(c)(2) and 1500.

Section 10. The Board hereby requests that the Alameda County Registrar of Voters, or other appropriate election official of the County, take all actions which are necessary or appropriate in connection with the election, including, but not limited to, printing and mailing sample ballots, arguments and applications for absentee ballots, canvassing election returns and certifying the results of the election to the Board. The Board hereby agrees to reimburse Alameda County in full for any services performed by the County for the District upon presentation of an invoice to the District.

Section 11. The Secretary of the Board is hereby authorized and directed to deliver a copy of this Resolution to the Alameda County Superintendent of Schools and the Registrar of Voters/Elections Department of Alameda County, as well as the Clerk of the Board of Supervisors of Alameda County, not later than February 2, 2011, and to give notice of the election by causing the Registrar of Voters/Elections Department to publish the text of the measure and other items, not later than 15 days before the date of the election. The Secretary of the Board is hereby further authorized and directed to post a copy of this Resolution on or near the doors of the District Office and in three public places within the District for at least two weeks before the date of the election.

Section 12. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution which can be given effect without the severed portion.

Section 13. The members of the Board are hereby authorized, but not directed, to prepare and file with the Alameda County Registrar of Voters/Elections Department, a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by such Department.

Section 14. Subject to two-thirds approval of the voters, the core academic instruction parcel tax shall be collected by the Alameda County Tax Collector at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the tax collector. The tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 15. The Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District's appropriations limit as shall be necessary to ensure that proceeds of the qualified special tax may be spent for the authorized purposes.

Section 16. The District Assistant Superintendent, Business Services shall, pursuant to Government Code Section 50075.3, file an annual report as provided herein accounting for the core academic instruction tax revenues collected and the manner in which they have been spent.

Section 17. The officers of the District are, and each of them acting alone is, hereby directed to take such other actions and to execute such other documents as are necessary to carry out the purposes of this Resolution.

Section 18. Pursuant to Elections Code Section 10400 the Board requests the governing body of any such other political subdivision, or any officer otherwise authorized by law, to partially or completely consolidate such election and to further provide that the canvass be made by any body or official authorized by law to canvass the returns of the election, and that the Board consents to such consolidation.

The foregoing Resolution was adopted by the Board of Education of the Pleasanton Unified School District at a regular meeting held on February 1, 2011 by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

\_\_\_\_\_  
/s/  
President, Board of Education  
Pleasanton Unified School District

ATTEST:

\_\_\_\_\_  
/s/  
Clerk, Board of Education  
Pleasanton Unified School District

EXHIBIT A  
FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Pleasanton Unified School District of Alameda County, California, that in accordance with the provisions of the Government Code of the State of California, an election will be held by an all-mail ballot on May 3, 2011, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

“To protect local schools from State budget cuts, provide local funding that cannot be taken away by the State, and preserve quality education by:

- Emphasizing core academic instruction in math, science and reading,
- Attracting and retaining highly-qualified teachers,
- Supporting specialized science and reading instruction,
- Supporting school libraries, and
- Minimizing class size increases,

shall Pleasanton Unified School District levy \$98 per parcel annually for four years, with a senior exemption, independent oversight and no money for administrators’ salaries?”

The Alameda County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Education of the Pleasanton Unified School District, adopted on February 1, 2011.

IN WITNESS WHEREOF, I have hereunto set my hand this day, February 2, 2011.

\_\_\_\_\_  
Superintendent of Schools, Alameda  
County

EXHIBIT B

**Pleasanton Unified School District**  
**NOTICE OF PUBLIC HEARING**

Please take notice that on Tuesday, February 1, 2011, at \_\_\_\_\_ p.m., in the Pleasanton Unified School District Board Room, 4665 Bernal Avenue, Pleasanton, California, 94566, the District's Board of Education will conduct a public hearing. The school board will consider adopting a resolution proposing to establish a qualified special tax to be submitted for voter approval on May 3, 2011, in an amount not to exceed \$98 per year (estimated annual collection of \$2,100,000) for 4 years for a variety of educational programs, including protecting outstanding core academics such as math, science and reading skills, retaining highly-qualified teachers, maintaining specialized science instruction to that prepare students for careers in demand, keeping school libraries open and maintain library services and materials, and guaranteeing an exemption for certain seniors.

\* This notice shall be in the form of a display advertisement of at least one-eighth paper in a newspaper of general circulation once a week for three weeks in accordance with Government Code 6063 and by first-class mailing to persons who have so requested such notice.