

## RESOLUTION #12-15

### BOARD OF EDUCATION VENTURA UNIFIED SCHOOL DISTRICT

#### RESOLUTION ORDERING AN ELECTION TO BE HELD ON TUESDAY, NOVEMBER 6, 2012 FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS OF THE DISTRICT THE QUESTION OF LEVYING A QUALIFIED SPECIAL TAX UPON EACH PARCEL IN THE DISTRICT FOR EDUCATIONAL PURPOSES AND ESTABLISHING THE SPECIFICATIONS OF THE ELECTION ORDER

**WHEREAS**, the Board of Education (the "Board") of the Ventura Unified School District (the "District") has determined that the present revenues of the District are inadequate to fund the cost of education within said District, and

**WHEREAS**, Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. (the "Law") authorize a school district, upon approval by two-thirds (2/3) of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

**WHEREAS**, the Board has on this date held a public hearing which was duly noticed where all interested persons have been heard on the matter of holding an election in the District on the matter of levying a qualified special tax on each parcel in the District; and

**WHEREAS**, the Board of Education desires at this time to order an election to be held on November 6, 2012 in the District for the purpose of submitting to the voters in the District the matter of levying a qualified special tax on each parcel in the District for educational purposes and to designate the specifications thereof, pursuant to Education Code Section 5320 et seq.; and

NOW, THEREFORE, THE BOARD OF EDUCATION OF THE VENTURA UNIFIED SCHOOL DISTRICT DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:

**Section 1. Call for Election.** The Board hereby orders an election and submits to the electors of the District the question of whether a qualified special tax shall be levied and collected in the District for the purposes as set forth more fully in the ballot proposition approved herein. This Resolution constitutes the order of the District to call such election and shall constitute the "specifications of the election order" pursuant to Education Code Section 5322.

**Section 2. Election Date.** The date of the election shall be November 6, 2012, and the election shall be held solely within the boundaries of the District.

**Section 3. Purpose of Election; Ballot Proposition.** The purpose of the election shall be for the voters in the District to vote on a proposition, a full copy of which is attached hereto and marked Exhibit "A", containing the question of whether the District shall levy a qualified special tax in the District for the purpose stated therein, together with the accountability requirements of Government Code Section 50075.1. As required by Elections Code Section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto and

marked as Exhibit "B". The Superintendent or his designee is hereby authorized and directed to make any changes to the text of the proposition as required to conform to any requirements of the Law or the Ventura County Registrar of Voters.

**Section 4. Authority for Election.** The authority for ordering the election is contained in Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. The authority for the specification of this election order is contained in Section 5322 of the Education Code.

**Section 5. Type of Tax Rate, and Method of Collection.** Said qualified special tax shall be levied in an equal amount against each parcel of taxable real property in the District for four years, commencing July 1, 2013. The qualified special tax shall not exceed \$59 per parcel per year.

A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the Ventura County Tax Collector. With respect to any parcel that is classified by the Ventura County Assessor as multi-family residential containing two (2) to four (4) units, such parcel shall constitute two (2) parcels for purposes of determining the qualified special tax levy, and those containing five (5) or more units shall constitute five (5) parcels for the purposes of determining the qualified special tax levy, to the extent permitted by law.

**Section 6. Exemptions.** All property that would otherwise be exempt from property taxes will also be exempt from the qualified special tax.

**Section 7. Government Code Accountability Requirements.** The members of the Board, the Superintendent and officers of the District are hereby requested and directed, individually and collectively, to comply with the accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited, to the following: (a) a statement indicating the specific purposes of the special tax, (b) a requirement that the proceeds of the special tax be applied only to the specific purposes identified in the ballot measure, (c) the creation of an account into which the proceeds of the special tax shall be deposited, and (d) an annual report pursuant to Government Code Section 50075.3 as provided in Section 8 hereof. Such accountability measures shall be set forth on the ballot in the form of Exhibit A attached hereto and incorporated herein by reference.

**Section 8. Citizens Oversight.** 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. Upon approval of the special tax, the Board of Education shall adopt bylaws governing the formation and administration of the Citizens Oversight Committee.

**Section 9. Annual Report.** Pursuant to Government Code Section 50075.3, the Board directs the chief fiscal officer of the District to file a report with the Board each year containing (a) the amount of special tax funds collected and expended and (b) the status of any project required or authorized to be funded from the proceeds of the special taxes as identified in Section 7(a) hereof.

**Section 10. Delivery of this Resolution.** The Clerk of the Board is hereby directed to send a copy of this Resolution to the Ventura County Superintendent of Schools, the Ventura County Registrar of Voters (the "County Registrar") and the Ventura County Clerk of the Board of Supervisors.

**Section 11. Consolidation of Election.** The County Registrar and the Ventura County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 6, 2012, within the District.

**Section 12. Ballot Arguments.** Any and all members of this Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument. The Superintendent, President of the Board, or their designees, are hereby authorized to execute any document and to perform all acts necessary to place the measure on the ballot.

**Section 13. Notice of Election.** That the Ventura County Registrar of Voters is hereby requested to prepare a formal Notice of Election in time, form and manner as required by law. The suggested form of notice of the election is as follows:

**VENTURA UNIFIED SCHOOL DISTRICT  
ELECTION NOTICE**

NOTICE IS HEREBY GIVEN to the qualified electors of the Ventura Unified School District (the "District") of Ventura County, that in accordance with law, an election will be held on Tuesday, the 6th of November, 2012 in the District, at which election there will be submitted the question of levying a qualified special tax on each nonexempt parcel of land in the District for the purpose of providing funds for the cost of public education.

**Section 14. Reimbursement for Services Performed.** The Ventura Unified School District agrees to reimburse Ventura County Registrar of Voters for services performed when work is completed on the election upon presentation of a bill.

**Section 15. Agreement Services.** The Board has previously appointed Dale Scott & Company as Financial Advisor and Jones Hall, A Professional Law Corporation as Legal Counsel in connection with its 2010 parcel tax proceedings. The agreements for such services shall apply to the parcel tax described herein.

**Section 16. Election Pursuant to Law.** In all particulars not recited in this Resolution, said election shall be held and conducted as provided by law for holding school district elections in the District.

**Section 17. Certification by Clerk of the Board** That the Clerk of the Board shall certify to the passage and adoption of and shall make minutes of the passage and adoption therefore in the records of the proceedings of the Board of Education of the District, in the minutes of the meeting at which the same is passed and adopted.

ADOPTED, SIGNED AND APPROVED this 26 day of June, 2012.

BOARD OF EDUCATION OF THE  
VENTURA UNIFIED  
SCHOOL DISTRICT

By:   
President

ATTEST:

  
Clerk of the Board of Education

STATE OF CALIFORNIA     )  
  )ss.  
COUNTY OF VENTURA     )


I, Trudy T. Arriaga, Clerk of the Board of Education of the Ventura Unified School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Education of said District at a regular meeting thereof held on the 26 day of June, 2012, and that it was so adopted by the following vote:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0

By:   
Clerk of the Board of Education of the  
Ventura Unified School District

By:   
Superintendent  
Ventura Unified School District

## **EXHIBIT A**

### **BALLOT MEASURE FULL TEXT OF MEASURE**

#### **INTRODUCTION**

To maintain academic programs including science, math, reading, writing, arts and music, fund computer technology, and help avoid increased class sizes with funds that cannot be taken by the State and spent elsewhere, shall Ventura Unified School District levy a \$59 parcel tax for four years, so long as an independent citizens' oversight committee is required, all funds are spent on neighborhood schools, and no money is used for administrative salaries?

#### **PURPOSE**

To provide local revenue that cannot be taken by the State and to aid in preserving and improving academic programs in our schools, the Ventura Unified School District proposes to levy and collect a qualified special parcel tax for a period of 4 years, beginning July 1, 2013, in the amount of \$59 per parcel and to implement accountability measures to provide oversight and accountability to ensure that funds are used to:

- Fund core academic programs such as science, math, technology, reading, writing, arts and music;
- Help avoid future class size increases in all grades;
- Help preserve course offerings and electives that are necessary to prepare students for the competitive process of college and university admissions and the workforce, and provide instructional support for those students struggling with the basics;
- Reduce the impact of deep State 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 parcel tax revenues will be used only for the lawful educational purposes.

## TAX RATE AND DURATION

The qualified special tax shall be levied in an equal amount against each parcel of taxable real property in the District in the amount of \$59 per parcel for four years, commencing July 1, 2013. In no event shall the qualified special tax exceed \$59 per parcel per year.

## PROCEDURES

**Levy by County.** Subject to two-thirds approval of the voters, the special tax of \$59 per parcel shall become effective for a period of four years commencing July 1, 2013 and be collected by the Ventura 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.

**Definition of Parcel.** A parcel is defined as any unit of land in the District that receives a separate tax bill from the Ventura County Tax Collector, however, with respect to any parcel that is classified by the Ventura County Assessor as multi-family residential containing 2 to 4 units shall constitute 2 parcels, and those containing 5 or more units shall constitute 5 parcels, for the purposes of levying and collecting the special tax against such parcels, to the extent permitted by law.

**Exemptions.** All property that would otherwise be exempt from property taxes will also be exempt from the qualified special tax

**Exclusive Procedures.** The procedures described herein with respect to the levy and collection of the special tax and exemptions, 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 qualified special tax.

## ACCOUNTABILITY MEASURES

**Government Code Requirements.** 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.

**Community Oversight Committee.** 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.

## **SEVERABILITY**

The Board of Education of the District hereby declares, and the voters by approving this measure concur, that every section, paragraph, sentence and clause 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 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.



## EXHIBIT B

### BALLOT MEASURE ABBREVIATED FORM\*

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To maintain academic programs including science, math, reading, writing, arts and music, fund computer technology, and help avoid increased class sizes with funds that cannot be taken by the State and spent elsewhere; shall Ventura Unified School District levy a \$59 parcel tax for four years, so long as an independent citizens' oversight committee is required, all funds are spent on neighborhood schools, and no money is used for administrative salaries?

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*\*Limited to 75 words pursuant to Section 13247 of the California Elections Code.*