GOVERNING BOARD
ACALANES UNION HIGH SCHOOL DISTRICT

RESOLUTION NO. 26-27-01

ORDERING AN ELECTION FOR THE PURPOSE OF SUBMITTING TO THE QUALIFIED ELECTORS OF THE DISTRICT THE QUESTION OF LEVYING AN EDUCATION PARCEL TAX UPON EACH PARCEL IN THE DISTRICT FOR EDUCATIONAL PURPOSES AND ESTABLISHING THE SPECIFICATIONS OF THE ELECTION ORDER

WHEREAS, the Acalanes Union High School District (the "District") is devoted to providing high quality public education for local high school students; and

WHEREAS, the District, comprised of Acalanes High School, Campolindo High School, Las Lomas High School, Miramonte High School, and Acalanes Center for Independent Study, 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 local financial support 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, the District has recently had to implement spending cuts, including the elimination of librarians, counselors and teachers, directly impacting our students; and

WHEREAS, the Governing Board of the District (the "Board") desires to restore eliminated services that improve the student learning experience; and

WHEREAS, the Board realizes the importance of career and technical education, and wishes to provide career technical education for in-demand fields like auto mechanics, fabrication, and other skilled trades; and

WHEREAS, in order to generate sufficient funds to reinstate and maintain educational programs in the District, including advanced courses in math, science, technology, engineering, foreign languages, the arts and skilled trades, to attract and retain highly-qualified teachers and staff, and maintain manageable class sizes, the Board wishes at this time to call an election on a ballot proposition authorizing the levy of a parcel tax within the District; and

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

WHEREAS, November 3, 2026, is an established election date and a statewide election date pursuant to the provisions of the California Elections Code; 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 desires at this time to order an election to be held on November 3, 2026, 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 pursuant to the Parcel Tax Law for educational purposes (sometimes referred to herein and in the exhibits attached hereto as an "education parcel tax") and to designate the specifications thereof, pursuant to Education Code Section 5320 et seq., and to request consolidation with all other elections held in the District on such date, and to request the Registrar of Voters of Contra Costa County (the "County") to perform election services for the District;

NOW, THEREFORE, THE GOVERNING BOARD OF THE ACALANES UNION HIGH 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 an education parcel tax shall be levied and collected in the District for the specific purposes as set forth more fully in the ballot proposition approved herein and as set forth on Exhibit A and Exhibit B hereto. 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 3, 2026, 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 as Exhibit A, containing the question of whether the District shall levy an education parcel tax in the District for the specific purposes stated therein, together with the accountability requirements of Government Code Section 50075.1. As required by Education Code Section 5322 and Elections Code Section 13247, the abbreviated form of the measure (75 words) to appear on the ballot is attached hereto as Exhibit B. The Board hereby authorizes and directs the Superintendent or their designee to make any changes to the text of the proposition as required, upon the advice of legal counsel, or to conform to any requirements of the Parcel Tax Law or the County Registrar of Voters, which changes shall be evidenced by a direction letter executed by the Superintendent and delivered to the County Registrar of Voters.

The full text of the ballot proposition is attached hereto as Exhibit A. Such text shall be printed by the County Registrar of Voters on the official sample ballot for the measure.

Section 4. Authority for Election. The authority for ordering the election is contained in Section 4 of Article XIIIA 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 education parcel tax shall be levied in an equal amount against each parcel of taxable real property in the District in the amount of $168 per parcel for eight years, commencing with fiscal year 2027-28. A "parcel" shall be defined as any unit of land in the District that receives a separate tax bill from the County Tax Collector, and shall be collected in the same manner and subject to the same penalty or penalties as other taxes fixed and collected by the County on behalf of the District.

Section 6. Exemptions. The following exemptions shall apply to the levy of the education parcel tax:

(a) *Otherwise Exempt Property*. All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.

(b) *Senior Citizen Exemption*. An exemption shall be available to persons who are 65 years or older and own and occupy a parcel (as defined in Section 5 above) as a principal residence, and apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the Contra Costa County Tax Collector.

(c) *SSI Exemption*. Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as a principal residence.

(d) *SSDI Exemption*. Persons receiving Social Security Disability Insurance benefits, regardless of age, with a yearly income that does not exceed 250 percent of the 2012 federal poverty guidelines issued by the U.S. Department of Health and Human Services and occupying said parcel as a principal residence.

Section 7. Accountability Requirements.

(a) *Government Code 50075.1 Requirements*. The members of the Board, the Superintendent and officers of the District are hereby 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) the measure shall include a statement indicating the specific purposes of the education parcel tax, (b) the measure shall require that the proceeds of the education parcel tax be applied only to the specific purposes identified in the ballot measure, (c) the measure shall require the creation of an account into which the proceeds of the education parcel tax shall be deposited, and (d) the measure shall require that the District prepare or cause to be prepared 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.

(b) *Citizens' Oversight Committee*. In addition, the Board will appoint a Citizens' Oversight Committee with responsibility to review the expenditures of the District from the education parcel tax to ensure the proceeds of the education parcel tax are expended for the specific purposes set forth in the measure, and to prepare an annual report to the District and the public concerning the expenditure of the proceeds of the education parcel tax. The Citizens' Oversight Committee shall be organized and shall operate pursuant to bylaws to be adopted by the Board.

Section 8. 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 education parcel tax funds collected and expended and (b) the status of any projects, programs and purposes required or authorized to be funded from the proceeds of the education parcel tax as identified in the measure.

Section 9. Delivery of this Resolution. The Clerk of the Board is hereby directed to send a copy of this Resolution for receipt no later than 88 days prior to the November 3, 2026, election date, as follows, to the:

(a) County Registrar of Voters (as required pursuant to Education Code Section 5322 and Elections Code Section 10403);

(b) County Board of Supervisors (as required pursuant to Elections Code Section 10403); and

(c) County Superintendent of Schools for the purposes of noticing the election on the measure pursuant to Education Code Section 5325(a).

Section 10. Consolidation of Election. The County Registrar of Voters and the County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 3, 2026, within the District. The District acknowledges that the election shall be held and conducted in accordance with Elections Code Section 10418. Pursuant to Section 5303 of the Education Code and Section 10002 of the Elections Code, the Board of Supervisors of the County is requested to permit the County Registrar to render all services specified by Section 10418 of the Elections Code relating to the election, for which services the District agrees to reimburse County in full from District general funds upon presentation of a bill from the County, such services to include the publication of notices of election and the mailing of the sample ballot.

Section 11. 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, the 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 12. Notice of Election. The County Registrar of Voters is hereby requested to prepare a formal Notice of Election in time, form and manner as required by law, and the County Superintendent of Schools is hereby requested to post such notice in accordance with Education Code Section 5325. The suggested form of notice of the election is attached as Exhibit C hereto. The Secretary to the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices in connection herewith to be published or posted, as required by law.

Section 13. Reimbursement for Services Performed. The Acalanes Union High School District agrees to reimburse the County Registrar of Voters for services performed with respect to the election called herein following completion of such services and upon presentation of a bill.

Section 14. 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 15. 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 Governing Board of the District, in the minutes of the meeting at which the same is passed and adopted.

Section 16. Annual Information to be Provided to County. If the requisite number of votes cast on the question of an education parcel tax are obtained, the District shall request that the County collect the education parcel tax. The Superintendent is authorized to contract directly with the County for said purposes. As such, the District shall provide the County on an annual basis:

a. A hyperlink to the location on the Internet Web site of the District that contains exemption information, if available.

b. A hyperlink to the location on the Internet Web site of the District that contains the application for the exemption.

c. A phone number to provide persons with exemption information or direct persons requesting exemption information.

Section 17. Severability. The Board hereby declares that every section, paragraph, sentence and clause of the qualified special tax measure has independent value, and that the Board would have approved each provision regardless of every other provision. If approved, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts shall remain in full force and effect to the fullest extent allowed by law.

Section 18. Effective Date. This Resolution shall take effect on and after its adoption.

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The foregoing Resolution was adopted by the Governing Board of the Acalanes Union High School District of Contra Costa County, being the board authorized by law to make the designations therein contained by the following vote, on August 5, 2026.

Adopted by the following votes:

AYES: Chen, Chopra, Kendzierski, Reicher, Schweppe

NOES: None

ABSENT: None

ABSTAIN: None

Wendy Reicher, President of the Governing Board

Attest:

Nancy, Kendzierski, Clerk of the Governing Board

EXHIBIT A

FULL TEXT OF MEASURE

Shall the measure supporting high-quality education in local high schools by:

- Attracting/retaining highly qualified teachers
- continuing advanced academic programs in science, technology, engineering, math, and arts that prepare students for success in college and careers
- maintaining manageable class sizes

with Acalanes Union High School District levying a $168 parcel tax for eight years, with senior exemptions, citizens' oversight and independent audits, providing $6,000,000 annually in local school funding that cannot be taken by the State, be adopted?

PARCEL TAX AUTHORIZATION

By approval of this proposition (the "Measure") by at least two-thirds of the registered voters voting on the proposition, the District will be authorized to levy an education parcel tax of $168 per parcel for eight years, to maintain a high-quality education in District schools, subject to the accountability requirements specified below.

PURPOSES

To provide local revenue that cannot be taken by the State and to aid in preserving and improving academic programs in our schools, the Acalanes Union High School District proposes to levy and collect a qualified special parcel tax for a period of eight years, beginning in fiscal year 2027-28, in the amount of $168 per parcel and to implement accountability measures to provide oversight and accountability to ensure that funds are used to:

- Attract and retain highly qualified teachers;
- Prepare students for college and in-demand careers;
- Maintain manageable class sizes;
- Maintain advanced academic programs, including math, science, engineering and the arts;
- Provide library services, academic counseling, and career training;
- Provide career and technical education for in-demand fields including biotech, medical and health sciences, auto mechanics, fabrication, and other skilled trades;
- Keep technology up to date to provide for modern student learning;
- Provide instructional equipment, materials and supplies to support the District's programs;

The Governing Board will utilize parcel tax proceeds for the purposes listed above, unless the Governing Board 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 lawful educational purposes and shall not be used for administrators' salaries or benefits.

EDUCATION PARCEL TAX AND PROCEDURES

Amount of Education Parcel Tax. Subject to two-thirds approval of the voters, the education parcel tax of $168 per parcel (except exempt parcels, as described below) shall become effective commencing with fiscal year 2027-28 and be collected by the Contra Costa 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.

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

Definition of Parcel. A "parcel" shall be defined as any unit of land in the District that receives a separate tax bill from the Contra Costa County Tax Collector.

Exemptions. The following exemptions shall apply to the levy of the qualified special tax.

(a) Otherwise Exempt Property. All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.

(b) Senior Citizen Exemption. An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel (as defined above) and apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the Contra Costa County Tax Collector.

(c) SSI Exemption. Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as a principal residence.

(d) SSDI Exemption. Persons receiving Social Security Disability Insurance benefits, regardless of age, with a yearly income that does not exceed 250 percent of the 2012 federal poverty guidelines issued by the U.S. Department of Health and Human Services and occupying said parcel as a principal residence.

Property owners seeking a senior, SSI or SSDI exemption must apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the Contra Costa County Tax Collector. However, property owners who have already qualified for such an exemption under either of the District's current parcel tax measures will be automatically qualified for the same exemption under this Measure. The District's voters previously approved two parcel tax measures, totaling $301, annually, per parcel. This Measure does not impact the existing parcel taxes.

Exclusive Procedures. The procedures described herein with respect to the levy and collection of the education parcel tax and exemptions, and any additional procedures established by the Governing Board of the District, 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 Contra Costa County shall be determined by the District, in coordination with Contra Costa County as necessary. The District's Governing Board may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the education parcel tax.

ACCOUNTABILITY MEASURES

Government Code Accountability. 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 qualified special taxes levied in accordance with this Measure:

- the proceeds of the education parcel tax shall be applied only to those specific purposes identified above under the heading "PURPOSES,"
- a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and
- the chief fiscal officer of the District shall file an annual written report with the Governing Board of the District showing (a) the amount of funds collected and expended from the proceeds of the education parcel tax and (b) the status of any projects, programs, or purposes identified above under the heading "PURPOSES."

Citizens' Oversight Committee. In addition to the accountability measures required by the Government Code, an independent Citizens' Oversight Committee shall be appointed by the Governing Board 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 Citizens' 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 an education parcel tax. However, if any such funds are reduced because of the adoption of this education parcel tax, then the amount of the education parcel tax will be reduced annually as necessary in order to restore such State or Federal funding.

SEVERABILITY

The Governing Board 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 Governing 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 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

ABBREVIATED FORM OF MEASURE

Shall the measure supporting high-quality education in local high schools by:

- Attracting/retaining highly qualified teachers
- continuing advanced academic programs in science, technology, engineering, math, and arts that prepare students for success in college and careers
- maintaining manageable class sizes

with Acalanes Union High School District levying a $168 parcel tax for eight years, with senior exemptions, citizens' oversight and independent audits, providing $6,000,000 annually in local school funding that cannot be taken by the State, be adopted?

EXHIBIT C

NOTICE OF SPECIAL 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 and the Government Code of the State of California, an election will be held on November 3, 2026, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

ACALANES UNION HIGH SCHOOL DISTRICT
ELECTION NOTICE

Shall the measure supporting high-quality education in local high schools by:

- attracting/retaining highly qualified teachers
- continuing advanced academic programs in science, technology, engineering, math, and arts that prepare students for success in college and careers
- maintaining manageable class sizes

with Acalanes Union High School District levying a $168 parcel tax for eight years, with senior exemptions, citizens' oversight and independent audits, providing $6,000,000 annually in local school funding that cannot be taken by the State, be adopted.

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 adopted by the Governing Board of the Acalanes Union High School District, adopted August 5, 2026, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

Dated: August 6, 2026

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Contra Costa County
Superintendent of Schools