

**BEFORE THE BOARD OF TRUSTEES OF THE
LAKESIDE JOINT SCHOOL DISTRICT**

RESOLUTION NO. 24/25-01

**RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE JOINT SCHOOL
DISTRICT CALLING AN ELECTION FOR RENEWAL OF AN EDUCATION PARCEL TAX
AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON
NOVEMBER 5, 2024**

RESOLVED by the Governing Board ("Board") of the Lakeside Joint School District ("District"), a District of the Counties of Santa Clara and Santa Cruz, State of California, that:

WHEREAS, the District has served our unique mountain community for nearly 150 years; and

WHEREAS, Lakeside School ("Lakeside") serves as the de-facto heart of our community, providing the community center and emergency evacuation center for all of its neighbors; and

WHEREAS, the District relies on voter-approved, locally controlled parcel tax funding in order to attract and retain qualified teachers and support academic programs in our local school; and

WHEREAS, in 2010, a measure to authorize a qualified special tax was approved by more than two-thirds of the votes cast by the voters of the District voting upon the measure ("Measure C");

WHEREAS, in 2017, a measure to renew and reauthorize the qualified special tax was approved by more than two-thirds of the votes cast by the voters of the District voting upon the measure ("Measure A"); and

WHEREAS, this source of funding — which provides more than \$500,000 annually and accounts for 20% of the budget — is set to expire in 2025; and

WHEREAS, if local funding expires, and the District is forced to make half a million dollars worth of cuts, the lost revenue could result in drastic measures including teacher layoffs, loss of academic programming and potentially even the closure of Lakeside; and

WHEREAS, renewal of local funding is needed for the following purposes:

- to keep Lakeside School open; and
- to attract and retain highly qualified teachers and school staff; and ● to provide a quality public middle school education for every student; and ● to protect core academic programs in reading, writing and math; and ● to support innovative academic programs in science, technology and engineering; and ● to maintain the District's whole-child, broad-based curriculum that includes the arts, music, physical education, gardening and outdoor education; and
- to offer mental health support to meet students' academic and social emotional needs.

WHEREAS, the Board of Trustees has determined that, in order to continue maintaining high-quality education and to provide stable local funding for Lakeside, it is necessary to renew and reauthorize the existing qualified special tax; and

WHEREAS, proceeds from a voter-approved parcel tax measure would be controlled locally for the District only and could not be taken away by the State; and

WHEREAS, none of the money raised could be used for administrators' salaries or pensions; and

WHEREAS, an independent citizens' oversight committee, mandatory annual audits and public disclosure of all spending would help ensure funds are spent as intended; and

WHEREAS, homeowners age 65 and over, qualifying low income people and individuals with disabilities as described below would continue to be eligible for an exemption from the cost; and

WHEREAS, such renewal will maintain and preserve all existing exemptions without any further application being required from those eligible persons; and

WHEREAS, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of 2/3rds 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 Santa Clara County Superintendent of Schools call an election and submit to the voters of the District the question whether the District shall renew its special tax within the District, for the purpose of raising additional revenue for the District; and

WHEREAS, pursuant to Education Code section 5342 and applicable Elections Code sections, such election shall occur on November 5, 2024, and pursuant to Elections Code sections 10400, 10402 and 10403 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. Order of Election. This Resolution shall stand as the order to the Santa Clara County Superintendent of Schools to call an election within the boundaries of the District on November 5, 2024, for renewal and approval of a measure which will be presented to voters in the form attached hereto as **Exhibit A**, ("Measure") containing the question of whether the District shall impose a 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**. The authority for the specifications of this election order is contained in sections 5304 and 5322 of the California Education Code, and the authority for ordering the election is contained in section 50075 et seq. of the California Government Code and Section 4 of Article XIII A of the California Constitution.

Section 3. Exemptions. An exemption from payment of the special tax may be granted upon application on any parcel owned by one or more persons who occupies said parcel as a principal residence, and who (a) is 65 years of age or over on or before June

30 of the fiscal year immediately preceding the fiscal year in which the tax should apply ("Senior Citizen Exemption"), or (b) is receiving Supplemental Social Security Income ("SSI Exemption") for a disability, regardless of age, or (c) is 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 ("SSDI Exemption"). Such applications must be submitted to the District by such persons, prior to June 15 of any year, except that any persons who currently receives an exemption from the District's prior special tax, Measure A, for any reason, shall automatically qualify for an exemption from this renewal without needing to file a new application for that exemption. The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for exemptions.

The District may establish administrative procedures to periodically verify the continued qualification of any previously granted exemption.

Section 4. Collection of the Tax. The special tax shall be placed on the tax roll immediately following the adoption of the Measure by the Treasurer-Tax Collectors ("County Tax Collectors") of both the County of Santa Clara and County of Santa Cruz, and shall be levied for a period of eight (8) years at the uniform rate of \$647.00 per parcel per year. This initial rate may be adjusted annually according to inflation rates on the Bay Area CPI. Annual inflation adjustments shall not exceed 3% of the prior tax year's rate. The special tax shall be collected at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collectors. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The special tax shall be levied on all parcels of taxable real property in the District. "Parcel of Taxable Real Property" shall be defined as any unit of real property in the boundaries of the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector's Office. 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 special tax in such year.

Multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the parcel tax.

With respect to all general property tax matters within its jurisdiction, the appropriate 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 special tax, including the Senior Citizen Exemption and SSI and SSDI Exemptions, the decision of the District shall be final and binding.

Section 5. Reporting and Oversight

(a) *Specific Purpose.* The proceeds of the special tax shall be applied only to the specific purposes identified in the Full Ballot Text. 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.

(b) *Annual Report.* Each year while the special tax is in effect, the District shall

prepare and file with the Board a report/audit detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure.

(c) *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee the special taxes collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation.

(d) *Other funding sources.* The levy and collection of the 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 parcel tax does have such an effect, the District shall reduce the parcel tax levy to the extent of any such decrease or offset.

Section 6. Filing of Order of Election. The Secretary of the Board is ordered to cause certificated copies of this Resolution and order to be delivered not later than August 9, 2024, to the Santa Clara County Superintendent of Schools, the County Registrars of Voters ("Registrars") both the County of Santa Clara and County of Santa Cruz, and the Clerks of the Board of Supervisors of the County of Santa Clara and County of Santa Cruz.

Section 7. Formal Notice. The Santa Clara 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 C** (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with section 5362 of the California Education Code no later than August 9, 2024, or to otherwise cause the notice to be published as permitted by law. The Secretary of the Board, on behalf of and as may be requested by the Santa Clara 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.

Section 8. Conduct of Election.

(a) *Request to Registrar.* Pursuant to section 5303 of the California Education Code, the appropriate Registrars are requested to take all steps to hold the election on November 5, 2024 in accordance with law and these specifications. The Board hereby agrees to reimburse each of Santa Clara County and Santa Cruz County in full for any services performed by each for the District upon presentation of an invoice to the District.

(b) *Voter Pamphlet.* The Registrar is hereby requested to reprint the Measure in its entirety in the voter information pamphlet to be distributed to voters pursuant to section 13307 of the California Elections Code. In the event the Measure in **Exhibit B** will not be reprinted in the voter information pamphlet in its entirety, the Registrars are 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 [Santa Clara/Santa Cruz] County Registrar of Voters at () and a copy will be mailed at no cost to you."

(c) *Consolidation.* In accordance with Education Code section 5342 and Elections Code sections 10402.5 and 10403, the Santa Clara County Superintendent of Schools and the Board of Supervisors of the County of Santa Clara and County of Santa Cruz 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. The Board acknowledges that the consolidated election will be held and conducted in the manner prescribed in Election Code section 10418.

(d) *Canvass of Results.* The Boards of Supervisors of both the County of Santa Clara and the County of Santa Cruz County are authorized to canvass the returns of the election pursuant to section 10411 of the California Elections Code.

Section 9. Appropriations Limit. 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 parcel tax may be spent for the authorized purposes set forth in this Resolution.

Section 10. Ballot Arguments. The President of the Board, or any member or members of the Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the Registrar a ballot argument in favor of the proposition contained herein, within the time established by the Registrar, which shall be considered the official ballot argument of the Board as sponsor of the proposition.

Section 11. Official Actions. The District Superintendent, President of the Board, 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 to comply with requirements of law and election officials or which are, in the judgment of the Superintendent, in the best interests of the District.

Section 12. 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 herein regardless of every other provision herein. Upon approval of this Measure by the voters, should any part of the Measure or tax rates be found by a court of competent jurisdiction to be invalid for any reason 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 and shall remain in full force and effect to the fullest extent allowed by law.

Section 13. Effective Date. Subject to two-thirds (2/3) approval of the voters, the Special Tax shall become effective as of July 1, 2025 with the expiration of Measure A and,

if levied by the Board, be collected by the Tax Collectors of both the County of Santa Clara and County of Santa Cruz, as applicable based on parcel location, at the same time, in the same manner, and subject to the same penalties as general *ad valorem* property taxes collected by said tax collector. The special tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The foregoing resolution was introduced by , who moved its adoption, seconded by , and adopted on August 7, 2024, by the following vote:

AYES:

NOES:

ABSENT:

WHEREUPON, the President declared the foregoing resolution adopted, and

SO ORDERED.

Board President

EXHIBIT A

Summary of Measure

The Measure shall be summarized in the following form, and Registrars of Voters of both the County of Santa Clara and County of Santa Cruz are requested to cause this summary of the Measure to appear on the ballot:

Lakeside Joint School District Educational Excellence Measure

To prevent Lakeside School from closure, attract and retain highly qualified teachers, protect core academic programs in reading, writing and math, and support innovative science, technology and engineering programs, shall Lakeside Joint School District's measure be adopted, renewing expiring local funding without increasing the current \$647 rate, providing \$500,000 annually for 8 years that cannot be taken by the State, with senior exemptions, annual adjustments, citizens' oversight, no funds for administrators and all funds staying local?

Yes _____ No _____

EXHIBIT B

FULL BALLOT TEXT

*****START HERE*****

LAKESIDE JOINT SCHOOL DISTRICT

**LAKESIDE JOINT SCHOOL DISTRICT EDUCATIONAL
EXCELLENCE MEASURE**

Measure

[letter designation to be assigned by Registrars of Voters of both the County of Santa Clara and County of Santa Cruz]

TERMS AND PURPOSES

Terms. Upon approval of two-thirds of those voting on this measure, the Lakeside Joint School District (the "District") shall be authorized to renew and levy a qualified special tax of \$647 per year on each parcel of taxable real property in the District for no more than eight (8) years, commencing July 1, 2025, upon the expiration of the existing education parcel tax (Measure A) of \$647 per year approved by the voters of the District in 2017. Initial rates shall be adjusted annually according to inflation rates on the Bay Area CPI. Annual inflation adjustments shall not exceed 3%.

Purposes. Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- Keeping Lakeside School open
- Attracting and retaining highly qualified teachers and school staff
- Providing a quality public middle school education for every student
- Protecting core academic programs in reading, writing and math
- Supporting innovative academic programs in science, technology and engineering
- Maintaining our whole-child, broad-based curriculum that includes the arts, music, physical education, gardening and outdoor education
- Offering mental health support to meet students' academic and social emotional needs.

No parcel tax funds will be spent on administrative salaries.

A. Amount and Basis of Tax

The special tax shall be collected at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The special tax shall be placed on the tax roll immediately following the adoption of the Measure by the Treasurer-Tax Collectors of both the County of Santa Clara and County of Santa Cruz ("County Tax Collectors") and shall be levied for a period of eight (8) years at an initial rate of \$647.00 per parcel.

The special tax shall be levied on all parcels of taxable real property in the District.

"Parcel of Taxable Real Property" shall be defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector's Office. 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 special tax in such year.

Multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the parcel tax.

B. Exemptions for Seniors, Low-Income Individuals and People with Disabilities

An exemption from payment of the special tax may be granted upon application on any parcel owned by one or more persons who occupies said parcel as a principal residence, and who (a) is 65 years of age or over on or before June 30 of the fiscal year immediately preceding the fiscal year in which the tax should apply ("Senior Citizen Exemption"), or (b) is receiving Supplemental Social Security Income ("SSI Exemption") for a disability, regardless of age, or (c) is 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 ("SSDI Exemption"). Such applications must be submitted to the District by such persons, prior to June 15 of any year, except that any persons who currently receives an exemption from the District's prior special tax, for any reason, shall automatically qualify for an exemption from this renewal without needing to file a new application for that exemption.

The District may establish administrative procedures to periodically verify the continued qualification of any previously granted exemption.

The District shall annually provide to the County Treasurer-Tax Collectors or other appropriate County tax official a list of parcels that the District has approved for exemptions.

C. Claims / Exemption Procedures

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 tax, including the Senior Citizen Exemption and the SSI and SSDI Exemptions and the appropriate tax classification, 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 special tax by the District. 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. Taxpayers wishing to challenge any determination of the County Tax Collector must do so under the procedures for correcting a misclassification of property pursuant to Part 9 of Division 1 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

D. Appropriations Limit

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 parcel tax may be spent for the authorized purposes set forth in this Resolution.

E. Mandatory Accountability Protections

1. **Independent Citizens' Oversight Committee.** The Board shall provide for the creation of an independent citizens' oversight committee to oversee the special taxes collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation.

2. **Annual Audits.** Upon the levy and collection of the education parcel tax, the Board shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as the tax is in effect, the Superintendent or the chief financial officer of the District shall cause a report to be filed with the Board each year, commencing with the 2025-2026 school 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 Board.

3. **Specific Purposes.** All of the purposes named in the Measure shall constitute the specific purposes of the education parcel tax, and proceeds thereof shall be applied only for such purposes.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of an education parcel 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 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.

G. 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 tax rates be found by a court of competent jurisdiction to be invalid for any reason such section, subsection, phrase or clause shall be severed from and shall not affect the validity of, all remaining portions of this Measure which can be given effect without the severed portion and shall remain in full force and effect to the fullest extent allowed by law.

*****END HERE*****

EXHIBIT C

FORMAL NOTICE OF SPECIAL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Lakeside Joint School District of the Counties of Santa Clara and Santa Cruz, 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 5, 2024, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

Lakeside Joint School District Educational Excellence Measure

To prevent Lakeside School from closure, attract and retain highly qualified teachers, protect core academic programs in reading, writing and math, and support innovative science, technology and engineering programs, shall Lakeside Joint School District’s measure be adopted, renewing expiring local funding without increasing the current \$647 rate, providing \$500,000 annually for 8 years that cannot be taken by the State, with senior exemptions, annual adjustments, citizens’ oversight, no funds for administrators and all funds staying local?

By execution of this formal Notice of Election the Santa Clara 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 Santa Clara 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 Lakeside Joint School District adopted August 7, 2024, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____, 2024.

County Superintendent of Schools
Santa Clara County, California