

SCOTTS VALLEY UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 23-036

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE SCOTTS VALLEY
UNIFIED SCHOOL DISTRICT CALLING AN ELECTION FOR VOTER
APPROVAL OF AN EDUCATION PARCEL TAX AND ESTABLISHING THE
SPECIFICATIONS OF THE ELECTION ORDER FOR A MAILED BALLOT
ELECTION.**

WHEREAS, on November 6, 2018, the voters of the Scotts Valley Unified School District approved, by a 70% vote, the Scotts Valley Education Parcel Tax Measure (“Measure A”) which authorized an annual \$108 special tax per parcel for five years, expiring June 30, 2024; and;

WHEREAS, the purpose of Measure A was to maintain quality core educational programs, prevent cuts in math, science, technology, reading, and the arts, to attract and retain highly qualified teachers and counselors, and to keep up with technology with funds that cannot be taken by the State; and

WHEREAS, Measure A helped protect our schools from state budget cuts and has improved local education, when future funding for the District from the State of California and other sources was projected to 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 Scotts Valley Unified School District (the “District”) is committed to continuing to offer a high quality public education to all students in the District and despite continued insufficient State funding for Scotts Valley schools, student achievement remains among the highest in Santa Cruz County; and

WHEREAS, the District values its highly qualified teachers who are essential to the high quality public education offered in the District; and

WHEREAS, the District has few other reliable funding sources beyond support from SVEF, PTAs, PTOs, Falcon Club, et al, with local fund-raising; and

WHEREAS, to help minimize the impact of potential cuts and maintain the quality of education and social-emotional support for Scotts Valley students, the Board has determined that stable local funding from an education parcel tax measure is necessary to maintain our excellent local schools; and

WHEREAS, Article XIII A, Section 4 of the California Constitution and Sections 50075 et seq., 50079, and 53722 et seq., of the California Government Code permit a school

district to levy an education parcel tax following approval by at least two-thirds of the voters voting upon the proposition, on all taxable, non-exempt real property within the District, with exemptions for persons age 65 years or older and those receiving Social Security Disability Income; and

WHEREAS, Section 4000 and 4108 of the California Elections Code authorizes the District to call an all-mail ballot election and provides dates for such an election; and

WHEREAS, the Board desires to apply all the proceeds of the education parcel tax to protect staffing which impacts student programs and not for administrator salaries or benefits; and

WHEREAS, the Board desires to seek a local education parcel tax because the revenues of such can only benefit local Scotts Valley schools and cannot be taken by the State of California; and

WHEREAS, in the judgment of the Board, following public hearing and comment, it is advisable to request that the Santa Cruz County Clerk/Elections Department call an election and submit to the voters of the District the question whether the District shall levy an education parcel tax within the District for the purpose of raising additional revenue for the District; and

WHEREAS, the County Superintendent of Schools of Santa Cruz County, by this notice of election, has called the election pursuant to this Resolution and Order of the Board of Trustees of the Scotts Valley Unified School District adopted July 26th, 2023; and

WHEREAS, the Board has conducted a noticed public hearing, as required by law, on the question of whether to request that the District's voters authorize funding to continue the programs identified below.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Scotts Valley Unified School District as follows:

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

Section 2. The Board hereby proposes to establish the levy of an education parcel tax that will maintain stable local funding that will be used solely to pay staff for the purposes of:

- Attracting and retaining highly qualified teachers and counselors; and
- Strengthen programs in math, science, technology, arts, and reading; and
- Maintain counselors and mental health services.

No proceeds of the parcel tax shall be used for administrative salaries and benefits, or for capital or operational expenses.

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

Section 3. The education parcel tax shall be a parcel tax of \$168 per year for seven (7) full years assessed against each parcel.

As used herein, the term “parcel” of taxable real property means any unit of real property which lies wholly or partially within the boundaries of the District, for which the Assessor/Tax Collector of Santa Cruz County issues a separate tax bill for *ad valorem* property taxes. The special tax shall be levied in each fiscal year for seven (7) full years following voter approval of the tax.

Section 4. Subject to approval by two-thirds of the voters, the education parcel tax shall become effective as of July 1, 2024, and be collected by the Santa Cruz County Tax Collector at the same time and in the same manner as and along with, and shall be subject to the same penalties as, general ad valorem property taxes collected by the Santa Cruz County Tax Collector. The tax and penalty shall bear interest until paid at the same rate as the rate for unpaid ad valorem property taxes. In accordance with the requirements of Government Code Section 50075.1, the District shall create a separate account into which the proceeds of the education parcel tax shall be deposited.

Section 5. As authorized by subparagraphs (A) and (B) of paragraph (1) of subdivision (b) of California Government Code section 50079 any taxpayer, 65 years of age or older, and any taxpayer receiving Supplemental Security Income for a disability, regardless of age, for a parcel used solely for owner-occupied, single-family residential purposes, may obtain an exemption from the levy of the education parcel tax by submitting an application by June 30 of any year to the District. Once granted, such an exemption shall remain in effect over the life of the measure unless voluntarily rescinded or until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner.

Section 6. This 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 educational parcel tax may be spent for the authorized purposes.

Section 7. The Board hereby requests that the Santa Cruz County Registrar of Voters submit to the voters of the District and to print the Full Ballot Text in the ballot pamphlet for an all-mail election on October 24, 2023, a full copy of which is attached hereto and marked Exhibit A and incorporated by reference herein for inclusion in the ballot pamphlet. As required by Elections Code section 13247, the abbreviated form of the Measure to appear on the ballot is attached hereto as Exhibit B.

Section 8. The District's Superintendent or designee is hereby authorized and directed 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 to comply with requirements of law and election officials provided that such alterations do not materially change the substance and/or intent of this Resolution.

Section 9. The measure as set forth in Exhibit A shall be submitted to the voters of the District at an election to be held on October 24, 2023. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2024.

Section 10. The Board hereby requests that the Santa Cruz County Clerk/Elections Department, 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 Santa Cruz 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 send a copy of this Resolution for receipt no later than 88 days prior to the October 24, 2023 election date to the County Elections Officer and County Superintendent of Schools (as required pursuant to Education Code Section 5322 and 5325).

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 Santa Cruz County Clerk/Elections Department, a ballot argument in favor of the proposition contained in Exhibit A hereto, within the time established by such Department.

Section 14. Subject to two-thirds approval of the voters, the education parcel tax shall be collected by the Santa Cruz 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 collectors. 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 core academic programs special tax may be spent for the authorized purposes.

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

Section 17. The officers of the District, or their designee, is hereby authorized and directed to execute any other documents and to perform all acts necessary to place the Measure on the ballot, including making any changes to the text of the Measure described in this Resolution, or to the abbreviated form of the Measure, or to the text of this Resolution, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 18. This Resolution shall take effect from and after its adoption.

PASSED AND ADOPTED at a public meeting by the Governing Board of the Scotts Valley Unified School District, County of Santa Cruz, State of California, this 26th day of July, 2023 by the following vote.

AYES: 3

NOES: 0

ABSENT: 2

ABSTAIN: 0

ATTEST:



Tanya Krause, Superintendent and
Secretary
Board of Trustees



Michael Shulman, President
Board of Trustees

EXHIBIT A

FULL TEXT OF BALLOT MEASURE

TO MAINTAIN HIGH QUALITY EDUCATION AND RETAIN HIGHLY QUALIFIED TEACHERS AND STAFF IN THE SCOTTS VALLEY UNIFIED SCHOOL DISTRICT

INTRODUCTION AND PURPOSE

To attract and retain highly qualified teachers and staff, strengthen programs in math, science, technology, arts, and reading, and maintain counselors and mental health services, the Scotts Valley Unified School District (the “District”) proposes to establish an education parcel tax measure for a period of seven years beginning July 1, 2024 at the rate of \$168 per year, on each assessor’s parcel located within the Scotts Valley Unified School District, with an exemption available for any taxpayer 65 years or older and any taxpayer receiving Supplemental Security Income for a disability, with no funds for administrator salaries or benefits, raising nearly \$1 million annually in funding for Scotts Valley Unified School District that can’t be taken away by the State and to implement accountability measures that are over and above those required by law, including the appointment of an independent citizen oversight committee to provide oversight and accountability to ensure the funds are used to:

- Attract and retain highly qualified teachers and staff; and
- Strengthen programs in math, science, technology, arts, and reading; and
- Maintain counselors and mental health services.

AMOUNT OF EDUCATION PARCEL TAX; PERIOD OF ASSESSMENT

The education parcel tax shall be \$168 per year for seven (7) full years assessed against each parcel.

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

DEFINITION OF “PARCEL”

For purposes of the special tax, the term “parcel” of taxable real property means any unit of real property which lies wholly or partially within the boundaries of the Scotts Valley Unified School District that receives a separate tax bill for ad valorem property taxes from the Santa Cruz 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 education parcel tax in such year.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

As authorized by California Government Code section 50079 (b), taxpayers 65 years of age or older or taxpayers receiving Supplemental Security Income for a disability, regardless of age, for a parcel used solely for owner-occupied, single-family residential purposes, may obtain an exemption from the levy of the education parcel tax by submitting an application of such owners or persons by June 30 of any year of the measure. Any exemption granted shall remain in effect over the life of the measure unless voluntarily rescinded or until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner.

With respect to all general property tax matters within its jurisdiction, the Santa Cruz 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 education parcel tax, including the senior citizen and SSI exemption for a disability and the classification of property for purposes of calculating the tax, the decisions of an administrative panel established by the District Board shall be advisory only. Said administrative appeal panel shall be composed of three (3) members who serve two-year terms, without compensation. Panel members shall be appointed by majority vote of the Board and include the following persons residing within the District:

- (a) One member who is a taxpayer in the District and active in a service organization operating within the District;
- (b) One member who is a taxpayer in the District and active in a senior citizens organization; and
- (c) One member who is a taxpayer in the District and not a member of either (a) or (b).

No employee or official of the District may be appointed to the panel; however, the District Superintendent shall assign a paid District employee to provide support to the committee. Meetings of the panel shall be open to the public, with notice provided in the same manner as for meetings of the District's Board. The panel shall issue timely written reports of its determinations to the Board of Trustees and its proceedings and reports shall be available to the public, including availability to the public via the internet.

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 education

parcel tax levied in accordance with this Measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education 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 education parcel tax must be deposited; and (d) an annual written report shall be made to the District's Board showing (i) the amount of funds collected and expended from the proceeds of the education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above; and (e) the district shall appoint an independent citizens' oversight committee to review the expenditures of the education parcel tax.

End of Full Ballot Text of Measure

EXHIBIT B

ABBREVIATED FORM OF PARCEL TAX MEASURE

SCOTTS VALLEY UNIFIED SCHOOL DISTRICT

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

“To attract and retain highly qualified teachers and staff, strengthen programs in math, science, technology, arts, and reading, and maintain counselors and mental health services, shall the Scotts Valley Unified School District measure renewing the expiring school parcel tax be adopted at the rate of \$168 per parcel for seven years, generating nearly \$1M annually of 100% locally controlled Scotts Valley school funding, with senior and disability exemptions, independent citizen oversight, and no administrative salaries?”

Tax – Yes

Tax – No

*Limited to 75 words pursuant to California Elections Code Section 13247

EXHIBIT C

**FORMAL NOTICE OF PARCEL TAX ELECTION
SCOTTS VALLEY UNIFIED SCHOOL DISTRICT**

NOTICE IS HEREBY GIVEN to the qualified electors of the Scotts Valley Unified School District of Santa Cruz County, California, that in accordance with the provisions of the Education Code of the State of California, an election will be held on October 24, 2023, at which election the following measure shall be submitted to the qualified electors of the District and voted upon:

“To attract and retain highly qualified teachers and staff, strengthen programs in math, science, technology, arts, and reading, and maintain counselors and mental health services, shall the Scotts Valley Unified School District measure renewing the expiring school parcel tax be adopted at the rate of \$168 per parcel for seven years, generating nearly \$1M annually of 100% locally controlled Scotts Valley school funding, with senior and disability exemptions, independent citizen oversight, and no administrative salaries?”

Tax – Yes

Tax – No

All of the purposes enumerated in the foregoing measure shall be united and voted upon as one single measure.

The Santa Cruz County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Trustees of the Scotts Valley Unified School District, adopted July 26, 2023, in accordance with the provisions of Education Code section 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of July 2023.

Dr. Faris Sabbah
County Superintendent of Schools
Santa Cruz County, California