

LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 032-21/22

RESOLUTION CALLING FOR PARCEL TAX ELECTION OF 2022

WHEREAS, the Livermore Valley Joint Unified School District (“District”) is committed to quality, well-rounded public education; and

WHEREAS, since 2004, the Livermore community has supported quality education by providing supplemental financial support for the District through voter-approved parcel taxes; and

WHEREAS, such supplemental revenues have allowed the District to attract and retain quality teachers and provide strong core programs, including math, science, reading, writing, engineering and technology, and other core academics, making our neighborhoods desirable, attracting families and enhancing our property values; and

WHEREAS, in 2014, the voters of the District renewed its parcel tax (“Measure G”) for a period of seven years; and

WHEREAS, revenues from Measure G provide a stable source of approximately \$4,000,000 annual funding that support local schools and cannot be taken by the State of California (the “State”); and

WHEREAS, stable local funding protects, enhances and helps the District retain neighborhood schools’ academic excellence, enhance student success, retain highly qualified teachers, keep classroom technology and instructional materials up-to-date, maintain small class sizes and preserve academic programs; and

WHEREAS, unless Measure G is extended by voters, the loss of approximately \$4,000,000 annual funding will result in a reduction of educational programs, and risk the loss of highly qualified teachers and other education personnel; and

WHEREAS, the measure to renew local school funding proposed herein does not increase taxes beyond the amount local property owners already pay to support Livermore schools; and

WHEREAS, this measure maintains all existing senior exemptions to Measure G, without any further application being required from those eligible persons; and

WHEREAS, all expenditures of the parcel tax will continue to be subject to independent citizen oversight and annual reports to ensure funds are spent appropriately; and

WHEREAS, the Board proposes to continue the quality education parcel tax because the revenues will benefit only the District’s schools and cannot be taken by the State or by other school districts; and

WHEREAS, Section 4 of Article XIII A and Section 2(d) of Article XIII C of the California Constitution authorize a school district, by a two-thirds vote of the qualified electors, to impose special taxes other than *ad valorem* taxes on real property, and California Government Code (the “Government Code”)

Section 50079 authorizes a school district to impose qualified special taxes meeting certain requirements upon approval of two-thirds of the electorate voting on the proposition; and

WHEREAS, Section 1000 of the California Elections Code (the "Elections Code") authorizes the District to conduct such an election on an established election date; and

WHEREAS, May 3, 2022, is an established election date; and

WHEREAS, this Board of Education has held a public hearing after due notice regarding the parcel tax proposed by this Resolution, as required by Government Code Section 50077; and

WHEREAS, the District is located within the Counties of Alameda and Contra Costa (each, a "County" and together, the "Counties"), and the Alameda County Superintendent of Schools has jurisdiction over the District;

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

1. Recitals. This Board of Education hereby finds and determines that the foregoing recitals are true and correct.

2. Order of Election; Specifications of Ballot Measure. This Resolution shall stand as the order to the Alameda County Superintendent of Schools to call an election within the boundaries of the District on May 3, 2022, for the purpose of proposing to the electors of the District the proposition contained in Exhibit A hereto. The authority for the specifications of this election order is contained in Sections 5304 and 5322 of the California Education Code (the "Education Code") and Sections 50075-77 and 50079 of the Government Code.

This Board of Education hereby requests the Registrar of Voters of the County of Alameda and the Registrar of Voters of the County of Contra Costa (collectively, the "Registrar of Voters") to submit to the voters of the District at said election the proposition as it appears in Exhibit A.

3. Filing of Order of Election. The Clerk of this Board of Education is ordered to cause certified copies of this Resolution and order to be delivered not later than Wednesday, February 2, 2022, to the Alameda County Superintendent of Schools, and not later than Friday, February 4, 2022, to the Registrar of Voters and the respective Clerk of the Board of Supervisors of the Counties.

4. Formal Notice. The Alameda 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 B (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in every schoolhouse in the District and at three public places in the District, in accordance with Section 5362 of the Education Code, no later than Wednesday, February 2, 2022, or to otherwise cause the notice to be published as permitted by law. The Clerk of this Board of Education, on behalf of and as may be requested by the Alameda 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.

5. Conduct of Election. (a) *Request to Registrar of Voters*. Pursuant to Section 5303 of the Education Code, the Registrar of Voters is required to, and is hereby requested to, take all steps to hold the election in accordance with law and these specifications.

(b) *Ballot and Voter Pamphlet.* The Registrar of Voters is requested to cause the exact wording of the Abbreviation of the Measure contained in Exhibit A-I to appear on the ballot, and to print the Full Text of the Measure contained in Exhibit A-II in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. The full text of the measure is all that text in Appendix A hereto between the indicators “**BEGINNING OF FULL TEXT OF MEASURE----->>>>>**” and “**<<<<<-----
END OF FULL TEXT OF MEASURE.**”

(c) *Consolidation.* The Alameda County Superintendent of Schools and the Board of Supervisors of each County 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, pursuant to Education Code Section 5342 and Section 10400 and following of the Elections Code.

(d) *Canvass of Results.* The Board of Supervisors of each County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

(e) *Required Vote.* The proposition shall become effective upon approval of two-thirds of those voting thereon.

(f) *Election Costs.* This Board of Education shall pay all costs of the election approved by the Board of Supervisors of each County, pursuant to Education Code Section 5421.

6. Appropriations Limit. This Board of Education shall provide in each year (pursuant to Section 7902.1 of the Government Code or any successor provision of law) for any increase in the District's appropriations limit as shall be necessary to ensure that proceeds of the proposed tax may be spent for the authorized purposes.

7. Ballot Argument. The President of this Board of Education, or any member or members of this Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the Registrar of Voters a ballot argument in favor of the proposition contained in Exhibit A-II hereof, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of this Board as sponsor of the proposition.

8. Effective Date. This Resolution shall take effect from and after its adoption by a two-thirds vote of all of the members of this Board.

PASSED AND ADOPTED this 1st day of February, 2022 by the following vote:

AYES: Bueno _____ Guzmán _____ Prusso _____ Wang _____ White _____

NOES: Bueno _____ Guzmán _____ Prusso _____ Wang _____ White _____

ABSTENTIONS: Bueno _____ Guzmán _____ Prusso _____ Wang _____ White _____

ABSENT: Bueno _____ Guzmán _____ Prusso _____ Wang _____ White _____

APPROVED:

President of the Board of Education
Livermore Valley Joint Unified School District of
Alameda County and Contra Costa County, California

Attest:

Clerk of the Board of Education of the
Livermore Valley Joint Unified School District of
Alameda County and Contra Costa County, California

EXHIBIT A

PARCEL TAX MEASURE TEXT

I. ABBREVIATION OF THE MEASURE

[This summarizes, in 75 words or less, the full text of the proposition which appears below.]

To renew expiring local school funding without increasing taxes; preserve quality academics in math, science, reading, writing, engineering and technology; attract and retain qualified teachers; preserve TK-12 technology and elementary science specialists; keep classroom technology and curriculum up-to-date, shall Livermore Valley Joint Unified School District's measure be adopted extending the existing \$138 parcel tax for seven years, providing approximately \$4,000,000 annually that cannot be taken by the State, with senior exemptions, independent citizen oversight, and all funds benefitting Livermore students?

(75 words)

II. FULL TEXT OF THE MEASURE

BEGINNING OF FULL TEXT OF MEASURE----->>>>>

LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT QUALITY EDUCATION ACT OF 2022

This Proposition may be known and referred to as the “Livermore Valley Joint Unified School District Quality Education Act of 2022” or as “Measure ____”. *[designation to be assigned by County Registrar of Voters]*

FINDINGS

The Livermore Valley Joint Unified School District (“District”) is committed to providing a quality, well-rounded public education to all Livermore students. Since 2004, the Livermore community has supported quality education by providing supplemental financial support for the District through voter-approved parcel taxes. These supplemental revenues have allowed the District to attract and retain quality teachers and provide strong core programs, including math, science, reading, writing, engineering and technology, and other core academics, making our neighborhoods desirable, attracting families and enhancing local property values.

In 2014, the voters of the District renewed its parcel tax (“Measure G”) for a period of seven years and revenues from Measure G provide a stable source of approximately \$4,000,000 in annual funding that support local schools and cannot be taken by the State of California (the “State”). This stable local funding protects, enhances and helps retain neighborhood schools’ academic excellence, enhances student success, retains highly qualified teachers, keeps classroom technology and instructional materials up-to-date, maintains small class sizes and preserves academic programs. Unless Measure G is extended by voters, the loss of approximately \$4,000,000 annual funding will result in a reduction of educational programs and risk the loss of highly qualified teachers and other education personnel.

The measure to renew local school funding proposed herein does not increase taxes beyond the amount local property owners already pay to support Livermore schools. Renewing this local measure will maintain and preserve all existing senior exemptions to Measure G, without any further application being required from those eligible persons. All expenditures of the parcel tax will continue to be subject to independent citizen oversight and annual reports to ensure funds are spent appropriately and will benefit only the District’s schools and cannot be taken by the State or by other school districts.

TERMS AND PURPOSES

Upon approval of two-thirds of those voting on this Proposition, the District shall be authorized to levy a qualified special tax (education parcel tax) in the maximum annual amount equal to the current rate of \$138 per parcel of taxable real property in the District, for seven years commencing July 1, 2022.

The education parcel tax authorized by this Act will renew the existing Measure G education parcel tax approved by the voters of the District on June 3, 2014, which expires by its own terms on June 30, 2022.

Moneys raised under this Quality Education Act of 2022 shall be authorized to be used only to provide financial support to local school programs in accordance with priorities established by the Board of Education and to the extent of available funds, including to:

- Provide elementary science and TK-12 technology specialists
- Attract and retain highly qualified teachers
- Maintain academic achievement in math, science, reading, writing, engineering and technology
- Keep classroom technology and instructional materials up-to-date
- Maintain small class sizes
- Keep schools well-maintained

and to provide other financial support to the extent of available funds to maintain and support the District's academic programs, including the purchase of instructional equipment, materials and supplies.

EXEMPTIONS – SENIOR CITIZENS;
RECIPIENTS OF SUPPLEMENTAL SECURITY INCOME; RECIPIENTS OF SOCIAL SECURITY
DISABILITY INSURANCE BENEFITS

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the education parcel tax. Persons receiving Supplemental Security Income for a disability, regardless of age, shall also be exempt. Persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250% of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, shall also be exempt.

Exemptions granted pursuant to this section shall remain in effect 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. Exemptions shall be managed pursuant to procedures described below and as further prescribed by California Government Code Section 50079(e), the Board of Education, and as required by law or by the Alameda County Tax Collector and/or the Contra Costa County Tax Collector.

ACCOUNTABILITY PROVISIONS

Independent Citizens' Oversight Committee. The Board of Education shall establish an independent Citizens' Oversight Committee (which may be the existing Measure G oversight committee) to ensure that moneys raised under this Quality Education Act of 2022 are spent wisely and only for the purposes named in this Proposition. The Board of Education shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee's formation and operation.

Independent Annual Audit. Upon the levy and collection of the education parcel tax, the Board of Education shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as any proceeds remain unexpended, the Superintendent of the District shall cause an independent financial auditor to prepare a report to be filed with the Board of Education no later than December 31 of each year, commencing December 31, 2022, 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 the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Education.

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

LEVY AND COLLECTION

The education parcel tax shall be collected by the Alameda County Tax Collector and the Contra Costa County Tax Collector (collectively, the “Tax Collector”) at the same time and in the same manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

“Parcel of taxable real property” shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the respective Tax Collector. “Parcel of taxable real property” shall exclude in each year all parcels which are otherwise exempt from or on which are levied no *ad valorem* property taxes in any year, and all parcels which have qualified for an eligible exemption provided by this Proposition.

The District shall annually provide a list of parcels to the Tax Collector which the District has approved for an exemption in accordance with this Proposition. Eligibility for either exemption shall be determined solely by the District, and any taxpayer wishing to challenge the District’s determination, or claim a refund or reimbursement of taxes paid while eligible for an exemption, shall apply directly to the District.

The Alameda County Assessor’s or Contra Costa County Assessor’s (collectively, the “County Assessor”) determination of exemption or relief for any reason of any parcel from taxation, other than through the exemptions provided for herein, shall be final and binding for the purposes of the education parcel tax. Taxpayers wishing to challenge the County Assessor’s determination 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.

SEVERABILITY

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

<<<<-----END OF FULL TEXT OF MEASURE.

EXHIBIT B
FORM OF
FORMAL NOTICE OF EDUCATION PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Livermore Valley Joint Unified School District of the Counties of Alameda and Contra Costa, California, that in accordance with the provisions of the Education Code, the Elections Code, and the Government Code of the State of California, an election will be held on May 3, 2022, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

*[This summarizes, in 75 words or less, the full text of the proposition
which appears below.]*

[Abbreviation to be inserted from Exhibit A-Part I]

By execution of this formal Notice of Election the County Superintendent of Schools of Alameda County 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 County Superintendent of Schools of Alameda County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Livermore Valley Joint Unified School District adopted February 1, 2022, in accordance with the provisions of California Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____,
2022.

County Superintendent of Schools
Alameda County, California

CLERK'S CERTIFICATE

I, _____, Clerk of the Board of Education of the Livermore Valley Joint Unified School District, Counties of Alameda and Contra Costa, California, do hereby certify as follows:

The attached is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Education duly and regularly held at the regular meeting place thereof on February 1, 2022, and entered in the minutes thereof, of which meeting all of the members of the Board of Education had due notice and at which a quorum thereof was present, and the resolution was adopted by the following vote:

AYES: Bueno _____ Guzmán _____ Prusso _____ Wang _____ White _____

NOES: Bueno _____ Guzmán _____ Prusso _____ Wang _____ White _____

ABSTENTIONS: Bueno _____ Guzmán _____ Prusso _____ Wang _____ White _____

ABSENT: Bueno _____ Guzmán _____ Prusso _____ Wang _____ White _____

An agenda of said meeting was posted at least 72 hours before said meeting at 685 East Jack London Boulevard, Livermore, California, a location freely accessible to members of the public, and posted on the District's website in accordance with all applicable laws, and a brief description of said resolution appeared on said agenda. A copy of said agenda is attached hereto.

Said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this _____ day of February, 2022.

Clerk of the Board of Education of the
Livermore Valley Joint Unified School District of
Alameda County and Contra Costa County, California