

DAVIS JOINT UNIFIED SCHOOL DISTRICT

MEASURE H

EXHIBIT B FULL BALLOT TEXT

To provide outstanding academics in math, science, reading, writing, instructional technology and programs in athletics, arts and music; provide high quality teachers; limit class sizes; and support student health and safety; shall the Davis Joint Unified School District replace its expiring parcel taxes with a single eight-year parcel tax of \$620/year, raising approximately \$9.5 million/year, adjusted for inflation; with senior and disability exemptions; with citizens oversight; for the exclusive use of Davis schools?

Purpose

The purpose of the measure is to support the programs and services currently funded by Measures C and E as follows:

- a) Provide opportunities for all students to reach proficiency by supporting improved instruction in math and reading;
- b) Provide availability of elementary science instruction programs;
- c) Provide reduced class sizes for elementary grades;
- d) Provide availability of sufficient numbers of classes in secondary core subjects including science, math, English, history and social sciences;
- e) Provide availability of world language programs;
- f) Provide availability of elementary and secondary school music programs;
- g) Provide availability of advanced placement classes;
- h) Provide availability of elective course offerings such as fine art and Career Technical Education;
- i) Provide availability of school physical education classes;
- j) Provide availability of elementary and secondary librarian services;
- k) Provide availability of school counselor, school nurse, other student support staff positions;
- l) Provide availability of athletics and co-curricular programs including drama, debate, robotics and journalism programs.
- m) Provide supplemental staff training for classified and certificated employees;
- n) Improve student nutrition by providing fresh farm produce and from scratch meals;
- o) Provide additional classroom and library instructional materials, technological materials, equipment and services, and other educational equipment for schools; and
- p) Provide availability of school site safety and support staff.

Basis of Tax

By this parcel tax measure, the District seeks voter approval of a tax that shall be levied on all Parcels of Taxable Real Property in the District at a rate of Six Hundred and Twenty Dollars (\$620.00) per parcel ("Parcel Tax Rate"). The new level of parcel taxes will be imposed commencing with the 2017-2018 tax year and will run for a period of eight (8) years.

To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the education parcel tax, the Parcel Tax Rate as set forth above, shall be adjusted annually, as determined by the Board, commencing as of the 2018-19 tax year, for inflation by the change in the "Consumer Price Index for all Urban Consumers California (1982-84=100)" published by the U.S. Department of Labor, Bureau of Labor Statistics. In the event this index is no longer published, the Board shall adopt a comparable index of general price levels as it shall reasonably determine.

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the Yolo or Solano County Treasurer-Tax Collector's Office, as applicable



depending on parcel location. All property that is otherwise exempt from or upon which no ad valorem property taxes are levied in any year shall also be exempt from the special tax in such year.

If more than one adjacent Assessor parcel constitutes a single parcel under the Subdivision Map Act (California Government Code section 66410 *et seq.*), then the parcel will be treated as a single Parcel of Taxable Real Property for purposes of the amount of tax due, and a claim for refund may be made by the property owner pursuant to the claim procedures outlined below.

Exemptions

Senior Exemption From Special Tax. An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over as of July 1 of each tax year, who occupies parcel as a principal residence, upon application for exemption (“Senior Citizen Exemption”). Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) prior to the year the parcel tax is levied in accordance with the process established by the Davis Joint Unified School District Governing Board, or its designee.

Supplemental Security Income (SSI) Recipient Exemption From Special Tax. An exemption from payment of the special tax may be granted on any parcel owned by one or more persons receiving Supplemental Security Income (“SSI”) for disability, regardless of age, who occupies the parcel as a principal residence, upon application for exemption (“SSI Recipient Exemption”). Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) prior to each year the parcel tax is levied in accordance with the process established by the Davis Joint Unified School District Governing Board, or its designee.

Social Security Disability Insurance Exemption. An exemption from payment of the special tax may be granted on any parcel owned by one or more persons receiving Social Security Disability Insurance benefits (“SSDI”), regardless of age, who occupies the parcel as a principal residence, and 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, upon application for exemption (“SSDI Recipient Exemption”). Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) prior to each year the parcel tax is levied in accordance with the process established by the Davis Joint Unified School District Governing Board, or its designee.

Claim Procedures

With respect to all general property tax issues and billing matters within its jurisdiction, the Yolo or Solano County Tax Assessor, as applicable, 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 special tax, including determination of Senior Citizen exemption, SSI Recipient Exemption and SSDI Recipient Exemption, however, the decisions of the District shall be final and binding. In the latter case, a claim for a refund of the special tax shall comply with the following and any additional procedures as established by the Board:

(a) All claims shall be filed with the Superintendent of the District no later than one year after the date the tax was paid. The claimant shall file the claim within this time period and the claim shall be finally acted upon the Board as a prerequisite to bringing suit thereon.

(b) Pursuant to Government Code section 935 (b) the claim shall be subject to the provisions of Government Code sections 945.6 and 946.

(c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.

(d) The procedure described herein, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking a refund, reduction, or recomputation of the special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary.

Appropriations Limit

Pursuant to California Constitution article XIIB and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax.



Accountability Measures

The proceeds of the special tax shall be applied only to the specific purposes identified above. 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. No later than January 1 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this measure.

In addition, an independent Citizens Oversight Committee shall be appointed by the Governing Board to ensure that the special tax proceeds collected pursuant to this measure are spent for their authorized purposes, and to report annually to the Governing Board and the public regarding the expenditure of such funds.

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 taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

Protection of Funding

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.