

**FULL BALLOT TEXT  
Measure N**

**Davis Joint Unified School District Parcel Tax Renewal Measure**

**SECTION I: KEY FINDINGS**

- Davis Joint Unified School District (DJUSD) serves approximately 8,500 local students from preschool through 12<sup>th</sup> grade and adult education at our award-winning schools.
- Student achievement in DJUSD consistently ranks among the best in the State and nation.
- For nearly forty years, Davis schools have benefited from locally controlled funding from an education parcel tax to provide a high-quality instructional program for students and to support teachers.
- Locally controlled funding from the voter-approved education parcel tax has been essential for making Davis schools less dependent on inadequate state funding, keeping great teachers in Davis classrooms and protecting critical programs in reading, writing, science, technology, engineering and math (STEM), and art and music.
- Unless renewed by voters, funding from DJUSD’s education parcel tax will expire in June 2025 and DJUSD would have to cut approximately \$12 million from its annual budget, potentially leading to extensive teacher layoffs, larger class sizes, and severe cuts to academic programs.
- To maintain local funding and prevent cuts to teachers and classroom instruction, the DJUSD Board of Education believes the expiring education parcel needs to be renewed.
- The proposed education parcel tax renewal measure would not increase taxes and would simply continue the current rate structure with annual adjustment for inflation.
- If renewed by local voters, funding from the education parcel tax will continue to be used to maintain quality education by protecting quality science, technology, engineering and math (STEM), reading, writing, art and music programs; attracting and retaining high quality teachers; maintaining athletics and library services, promoting student physical and mental health and safety; and maintaining manageable class sizes.
- The proposed parcel tax renewal measure would continue mandatory local control and fiscal accountability requirements, including mandatory public disclosure of all spending, an independent citizens’ oversight committee’s annual audit to ensure funds are spent as promised, and a strict prohibition against funds being used for contract management salaries or pensions.
- Homeowners aged 65 and over and homeowners who receive supplemental security income (SSI) for disability or social security disability (SSDI) benefits would continue to be eligible for an optional exemption from the cost and do not have to reapply if they already qualify for an exemption.

- All revenue from this measure must be spent locally for the exclusive use of Davis schools for the benefit of Davis students only.
- The Board of Education believes that continuing locally controlled funding from the education parcel tax is vital for maintaining student achieve and ensuring students are prepared for success after graduation.
- The Board of Education believes that quality Davis schools support the quality of life in Davis and help keep property values strong.

## **SECTION II: TERMS**

### **A. Purpose of Tax**

The purpose of the tax is to support quality programs and services in the District by continuing to fund or extending funding 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 physical and mental health 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 from scratch meals;
- o) Provide additional classroom and library instructional materials, technological

materials, equipment and services, and other educational equipment for schools;

- p) Provide availability of school site safety and support staff;
- q) Provide other educational programs and priorities as approved by the Board, and only if consistent with historic parcel tax programming.

In no event will parcel tax funds be used for contract management salaries or pensions.

**B. Basis of Tax**

This qualified special tax ("Parcel Tax") shall authorize the District to levy a tax on all Parcels of Taxable Real Property in the District at a rate of Seven Hundred Sixty-Eight Dollars (\$768) per parcel ("Parcel Tax Rate"), commencing with the 2024-25 tax year, and adjusted annually thereafter as stated below. The Parcel Tax will be levied every year until such time as the Board or voters modify, replace or eliminate the Parcel Tax in accordance with applicable law.

This Parcel Tax shall replace the final year of collection (2024-25) of the qualified special tax authorized by voters as "Measure H" in November, 2016. If this Measure is passed by voters, the final year of collection for the Measure H qualified special tax shall be 2023-24.

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 for inflation, if an as determined by the Board, commencing as of the 2025-26 tax year, 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 Parcel 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.

**C. Exemptions**

Under administrative procedures established by the District, including deadlines for submittal of applications, an exemption from payment of the special tax may be granted on any single-family parcel owned by one or more persons who is/are:

1. An individual who will attain 65 years of age prior to July 1 of the tax year and

occupying said parcel as their principal residence ("Senior Citizen Exemption"); or

2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as their principal residence ("SSI Exemption"); or
3. 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 and occupying said parcel as their principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application, and exemptions granted under the requirements of prior measures levied by the District will not require reapproval. However, continued exemption is subject to the District's right to verify a property owner's continued eligibility with the requirements under which they were granted an exemption. The Board may elect to remove or add exemptions based on changes in the law that occur during the life of the tax.

The District shall annually provide to the County Tax Collector or other appropriate County official a list of parcels that the District has approved for an exemption.

#### **D. 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 Exemption, and the SSDI Exemption, 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 or as otherwise established by the Board:

1. All claims shall be filed with the Superintendent of the District no later than one year after the date the Parcel 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.
2. Pursuant to Government Code section 935(b), the claim shall be subject to the provisions of Government Code sections 945.6 and 946.
3. The Board shall act on a timely claim within the time period required by Government Code section 912.4.
4. 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 Parcel Tax. Whether any particular claim is to be resolved by the District or by a County shall be determined by the District, in coordination with the County as necessary.

**E. Appropriations Limit**

Pursuant to California Constitution article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of the Parcel Tax.

**F. Accountability Measures**

The proceeds of the Parcel Tax shall be applied only to the Programs identified above. The proceeds of the Parcel Tax shall be deposited into a fund, which may include subaccounts if needed, which shall be kept separate and apart from other funds of the District. No later than December 31 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, a Citizens Oversight Committee shall be appointed by the Governing Board to ensure that the Parcel Tax proceeds collected pursuant to this measure are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds. The Board may designate an existing Citizens Oversight Committee to oversee the Parcel Tax collections from this measure if desired.

**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, including the Parcel Tax, the Parcel Tax Rate, the Programs or any other aspect of the measure be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure hereof shall remain in full force and effect to the fullest extent allowed by law.

**H. Protection of Funding**

Current law forbids any decrease in State or Federal funding to the District because of the District's levy of the Parcel Tax. However, if any such funds are reduced because of the levy thereof, then the amount of the Parcel Taxes may be reduced annually as necessary in order to restore such State or Federal funding.