

ORINDA UNION SCHOOL DISTRICT  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA

Res. No. 03-07

RESOLUTION CALLING PARCEL TAX ELECTION

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WHEREAS, Section 4 of Article XIII A of the California Constitution and Government Code Section 50079 authorize a school district, upon approval of two-thirds of the electorate voting on the measure, to levy a qualified special tax for specified purposes; and

WHEREAS, the Board of Trustees (the "Board") of the Orinda Union School District (the "District") has determined that in order to continue meeting the educational needs of all of the District's students it is necessary to authorize a parcel tax to replace the current parcel tax expiring on June 30, 2005, and

WHEREAS, the District is committed to maximizing State and federal funding, and relying on local parcel taxes only as needed in order to meet its stated educational goals; and

WHEREAS, this Board has held a public hearing after due notice regarding the proposed authorization of the parcel tax;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Orinda Union School District, as follows:

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

2. Order of Election. This resolution shall stand as the order to the Contra Costa County Superintendent of Schools to call an election within the boundaries of the District on March 4, 2003, for approval of the measure contained in Section 3 hereof. The authority for the specifications of this election order is contained in Sections 5304 and 5322 of the California Education Code and Section 50079 of the California Government Code.

3. Specifications of Ballot Measure. This Board hereby requests the Registrar of Voters of the County of Contra Costa (the "Registrar of Voters") to submit to the voters of the District on March 4, 2003, the following ballot measure:

ORINDA ELEMENTARY AND INTERMEDIATE SCHOOLS  
EXCELLENCE IN EDUCATION ACT OF 2003

This Proposition may be known and referred to as the "Orinda Elementary and Intermediate Schools Excellence in Education Act of 2003" or as "Measure \_\_\_\_".  
*[designation to be assigned by County Registrar of Voters]*

## FINDINGS

The Orinda community values educational excellence both for our children and for the continued attractiveness of Orinda as an exceptional place to live and own a home.

Orinda Union School District is determined to maintain its support for strong academic programs, quality teaching, and small class sizes.

State and federal funding levels will not permit the District to continue to achieve its high goals for our children's education. Local sources of funding continue to be needed to maintain and enhance programs, but contributions through the Educational Foundation of Orinda, Parent Clubs, and other local sources, while significant, are not enough. Nor should we as a community expect to rely on annual voluntary contributions to satisfy the District's ongoing basic operational costs and need to pay fair teacher salaries.

A secure, reliable source of non-State funding is needed to maintain high academic standards and provide the best education program possible to the children of Orinda, to attract and retain the best teachers available, and to preserve small class sizes.

## TERMS OF EXCELLENCE IN EDUCATION SPECIAL TAX

Terms and Purposes. Upon approval of two-thirds of those voting on this measure, the District shall be authorized to levy a qualified special tax of \$385 per year on each taxable parcel in the District, to replace the District's existing parcel tax commencing July 1, 2003. The qualified special tax shall be known and referred to as the "Excellence in Education Tax". Proceeds of the Excellence in Education Tax shall be authorized to be used for classroom and educational program improvements, such as maintaining small class sizes, core academic courses, libraries, computer instruction, literacy support, and hiring and retaining quality teachers.

Low-Income Senior Citizen Exemption. In order to provide tax relief to those members of the Orinda community most in need, any parcel owned and occupied by a low-income person 65 years of age or older shall be exempt from the Excellence in Education Tax upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board of Trustees or otherwise as required by law or by the Contra Costa County Tax Collector. A "low-income person" is a member of a "very low income household" as defined by California Health and Safety Code Section 50105. Under current law, this means any household whose income does not exceed 50 percent of area median income, adjusted for family size and revised annually.

## ACCOUNTABILITY PROVISIONS

Independent Annual Audit. Upon the levy and collection of the Excellence in Education Tax, the Board of Trustees shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the Excellence in Education Tax remain unexpended, the Superintendent or chief financial officer of the District shall cause an

independent financial auditor to prepare a report to be filed with the Board of Trustees no later than January 1 of each year, commencing January 1, 2004, stating (1) the amount of Excellence in Education Tax received and expended in such year, and (2) the status of any project funded or to be funded from proceeds of the tax. 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 Trustees.

Independent Citizens' Oversight Committee. At least annually, the Board of Trustees will provide the information required to be contained in the annual report to the Budget Committee constituted from time to time by the Superintendent, and the Board shall regularly consult with the Budget Committee regarding the revenues collected and the application of those revenues.

Specific Purposes. All of the purposes named in the measure shall constitute the specific purposes of the Excellence in Education Tax, and proceeds of the tax shall be applied only for such purposes.

#### LEVY AND COLLECTION

The Excellence in Education Tax shall be collected by the Contra Costa County Treasurer-Tax Collector at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Treasurer-Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. The collection of the Excellence in Education Tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

"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 Contra Costa County Treasurer-Tax Collector's Office. All property which is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the imposition of the Excellence in Education Tax in such year. An exemption is provided for low-income seniors as described above.

The District shall annually provide a list of taxable parcels to the Contra Costa County tax collection officials. The Contra Costa County Assessor's determination of exemption or relief of any such taxable property from taxation shall be final and binding for the purposes of the Excellence in Education Tax. Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of Excellence in Education Taxes paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

The District shall adopt administrative procedures by resolution of the Board of Trustees to allow exemptions from the Excellence in Education Tax for multiple

contiguous parcels not designated for development and other defined categories of parcels, taxation of which is determined to be unfair.

#### SEVERABILITY

The Board of Trustees hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Board of Trustees 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 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.

4. Summary of Measure. The measure contained in Section 3 hereof shall be summarized, and the Registrar of Voters is requested to cause the summary of the measure to appear on the ballot, in the following form:

“To provide secure local funding for Orinda's K-8 schools, including to maintain small class sizes and neighborhood schools; to protect classroom programs, strong core academics, libraries, computer instruction, and literacy support; and to hire and retain qualified teachers; shall Orinda Union School District be authorized to replace its existing instructional parcel tax with a levy of three hundred eighty-five dollars per year per taxable parcel, with an annual independent audit and an exemption for eligible low-income seniors?”

5. Filing of Order of Election. The Secretary of this Board is ordered to cause certified copies of this resolution and order to be delivered not later than December 3, 2002, to the Contra Costa County Superintendent of Schools, the Registrar of Voters, and the Clerk of the Board of Supervisors of the County.

6. Formal Notice. The Contra Costa 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 A (the “Formal Notice”), and to call the election by causing the Formal Notice to be posted in accordance with Section 5362 of the Education Code no later than December 4, 2002, or to otherwise cause the notice to be published as permitted by law. The Secretary of this Board, on behalf of and as may be requested by the 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.

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

(b) *Voter Pamphlet.* The Registrar of Voters is hereby requested to reprint the measure in its entirety (that portion of Section 3 hereof which is printed in bold-face type) in the voter information pamphlet to be distributed to voters pursuant to Section 13307 of the Elections Code. In the event the measure in Section 3 will not be reprinted in the voter information pamphlet in its entirety, the Registrar of Voters is 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 Contra Costa County Registrar of Voters at {phone number} and a copy will be mailed at no cost to you."

(c) *Consolidation.* The Contra Costa County Superintendent of Schools and the Board of Supervisors of the 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.

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

8. Appropriations Limit. The Board of Trustees 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 Excellence in Education Tax may be spent for the authorized purposes.

9. Ballot Argument. The President of this Board, 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 Section 3 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.

10. Effective Date. This resolution shall take effect from and after its adoption.

PASSED AND ADOPTED this 18th day of November, 2002, by the following

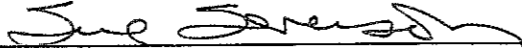
vote:

AYES: Jim Farrell, Dave Howitt, Linda Landau, Pat Rudebusch, Sue Severson

NOES: None

ABSTAIN: None

ABSENT: None

  
\_\_\_\_\_  
President of the Board of Trustees  
Orinda Union School District

ATTEST:


  
\_\_\_\_\_  
Secretary of the Board of Trustees  
Orinda Union School District

EXHIBIT A

FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Orinda Union School District of Contra Costa County, 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 March 4, 2003, at which election the proposition summarized as follows shall be submitted to the qualified electors of the District and voted upon:

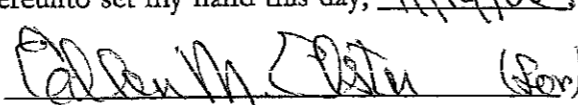
"To provide secure local funding for Orinda's K-8 schools, including to maintain small class sizes and neighborhood schools; to protect classroom programs, strong core academics, libraries, computer instruction, and literacy support; and to hire and retain qualified teachers; shall Orinda Union School District be authorized to replace its existing instructional parcel tax with a levy of three hundred eighty-five dollars per year per taxable parcel, with an annual independent audit and an exemption for eligible low-income seniors?"

By execution of this formal Notice of Election the County Superintendent of Schools of Contra Costa 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 Contra Costa County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Trustees of the Orinda Union School District, adopted November 18, 2002, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, 11/19/02,

2002.

  
County Superintendent of Schools  
Contra Costa County, California

SECRETARY'S CERTIFICATE

I, Frank Brunetti, Secretary of the Board of Trustees of the Orinda Union School District, County of 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 said Board of said District duly and regularly held at the regular meeting place thereof on November 18, 2002, and entered in the minutes thereof, of which meeting all of the members of said Board of Trustees had due notice and at which a quorum thereof was present, and said resolution was adopted by the following vote:

AYES: Jim Farrell, Dave Howitt, Linda Landau, Pat Rudebusch, Sue Severson

NOES: None

ABSTAIN: None

ABSENT: None

An agenda of said meeting was posted at least 72 hours before said meeting at Eight Altarinda Road, Orinda, California, a location freely accessible to members of the public, and a brief general description of said resolution appeared on said agenda. A copy of said agenda is attached hereto.

I have carefully compared the same with the original minutes of said meeting on file and of record in my office. 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 19<sup>th</sup> day of November, 2002.



Secretary of the Board of Trustees  
Orinda Union School District