



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 4.2

Meeting Date: June 28, 2016

Subject: Approve Parcel Tax Resolution No. 2896

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Superintendent's Office

Recommendation: Approve Resolution No. 2896.

Background/Rationale: With state funding historically unstable and recognizing the growing needs in Sacramento City Unified School District schools for additional supports to benefit our students, Resolution 2896 would authorize placing a Parcel Tax before voters on the November 8, 2016 ballot. A broad coalition of community activists and leaders have already indicated their support for such a measure and a desire to ensure that critical supports for our neediest students are not in jeopardy when the state inevitably enters another recession.

Financial Considerations: A Parcel Tax, if approved by Sacramento voters, would generate new revenue for the district to fund programs and services consistent with the intent of the measure as outlined in ballot language.

LCAP Goal(s): Family and Community Engagement

Documents Attached:

1. Resolution No. 2896

Estimated Time of Presentation: 2 minutes

Submitted by: Jessie Ryan, Second Vice President, Board of Education

Approved by: José L. Banda, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2896

**RESOLUTION OF THE BOARD OF EDUCATION OF THE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT CALLING
AN ELECTION FOR VOTER APPROVAL OF AN EDUCATION
PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE
ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH
THE STATEWIDE GENERAL ELECTION ON NOVEMBER 8, 2016**

WHEREAS, the Sacramento City Unified School District (the “District”) is determined to provide excellent educational programs to all its students; and

WHEREAS, improving support services for students in SCUSD and those transitioning to college and careers are essential elements of the District’s initiative to deliver educational excellence; and

WHEREAS, the District has determined that educational excellence requires early intervention strategies such as counseling, tutoring, mentoring and other intensive support services to reduce the drop-out rate and help students who are struggling; and

WHEREAS, many children in our community have need of supplemental academic and counseling programs to prevent them from dropping out or getting behind academically; and

WHEREAS, years of research shows that high quality arts and music education is essential to the development of the “whole child” and contributes significantly to raising student achievement; and

WHEREAS, every school, especially those with historically underserved student populations, would benefit from high quality arts and music education; and

WHEREAS, the District desires to improve student access to student support staff who represent the diversity of the community; and

WHEREAS, only 22 of the 76 schools in the District have direct access to intensive on-site student supports; and

WHEREAS, it is a District imperative to reduce expulsions and suspensions for all students, particularly among African American, Latino, AANHPI (Asian American, Native Hawaiian, Pacific Islander) and low income students; and

WHEREAS, the District has a need to provide school staff who are bilingual to be able to communicate effectively with students and parents; and

WHEREAS, high-quality teachers, counselors, social workers and school staff are essential for improving school climate and parental engagement; and

WHEREAS, research shows that innovative programs such as restorative justice, social-emotional learning and positive behavior supports can have a significant and positive impact on student success; and

WHEREAS, specialized training for school staff is needed in the areas of social-emotional learning, restorative justice, cultural competency and other areas in order to improve school climate, reduce suspensions and expulsions, and promote student success and well-being; and

WHEREAS, funding from the State of California (the “State”) has been insufficient to meet these goals, and the District has no assurance that State funding will permit the District to meet these goals in the future; and

WHEREAS, funding from the Federal Government is insufficient to meet these goals, and the District has no assurance that Federal funding will permit the District to meet these goals in the future; and

WHEREAS, according to a 2016 report by Children Now, California ranks 42nd in per pupil spending on K-12 education when compared to other states; and

WHEREAS, all funds raised in these qualified special taxes are spent equitably for the benefit of at-risk students in our local district; and

WHEREAS, the District shall create a Citizens Oversight Committee to ensure all funds benefit children most in need; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and Sections 50075 et seq., 50079 and 53722 et seq., of the California Government Code authorize a school district, upon approval by two-thirds of the electorate voting on the measure, to levy a an education parcel tax (a “qualified special tax” under California Government Code Section 50079) on all taxable, non-exempt real property within the District, with an exemption for persons aged 65 years or older residing in the District, for education purposes following notice and a public hearing; and

WHEREAS, the Board of Education of the District (the “Board”) has conducted a noticed public hearing on whether to request that the District’s voters authorize funding to continue the programs identified below.

NOW THEREFORE, THE BOARD OF EDUCATION OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT HEREBY RESOLVES,

DETERMINES AND ORDERS AS FOLLOWS:

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

Section 2. The Board has determined in its best judgment that in order to maintain quality education within the District, an election is advisable and on that basis hereby requests the Sacramento County Voter Registration and Elections (hereafter referred to as the “Sacramento County Registrar of Voters”) to call and conduct an election and submit to the voters of the District the question of whether to adopt an education parcel tax in order to maintain the quality of the District’s public education for the benefit of all students and citizens.

Section 3. The education parcel tax shall be in the amounts and for the purposes set forth in the attached Exhibit A beginning as of July 1, 2017, assessed against each parcel of taxable land located wholly or partly in the District. A parcel shall be defined as any unit of land located wholly or partly in the District that now receives a separate tax bill for *ad valorem* property taxes from the Sacramento County Tax Collector.

Section 4. The date of the election shall be November 8, 2016.

Section 5. The purpose of the election shall be for the voters in the District to vote on a ballot measure, 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 California Elections Code section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto as Exhibit B.

Section 6. The Board has the authority for ordering the election.

Section 7. 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.

Section 8. This Resolution shall stand as the order to the Sacramento County Registrar of Voters to call an election within the current boundaries of the District on November 8, 2016.

Section 9. The Secretary of the Board, or authorized designee, is hereby directed immediately to send a certified copy of this Resolution to the Sacramento County Registrar of Voters, the Sacramento County Board of Supervisors, and the Sacramento County Superintendent of Schools so that said Superintendent receives it no later than August 12, 2016.

Section 10. The Sacramento County Superintendent of Schools is hereby requested to deliver this Resolution, which constitutes the order of election, and a formal notice of the election to the Sacramento County Registrar of Voters. The Sacramento County Superintendent

of Schools is hereby requested to perform the duties called for under Education Code Section 5302, to call the election, prepare recommendations, statements, or arguments for the election as required, and to receive petitions, as necessary.

Section 11. The Sacramento County Superintendent of Schools is hereby requested to prepare and execute a Formal Notice of School Parcel Tax Election and Consolidation Order containing the information specified in Section 5361 of the Education Code, in substantially the form attached hereto as Exhibit C (the “Notice”) and to timely call the election, by publishing and/or posting the Notice as required by law. The Secretary of this Board, or authorized designee, on behalf of and as may be requested by the Sacramento 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.

Section 12. Pursuant to Section 5303 of the Education Code, the Sacramento County Registrar of Voters is hereby requested to take all steps incident to the preparation for and the holding of the election in accordance with law and these specifications and with election costs to be borne by the District pursuant to Section 5421 of the Education Code.

- (a) *Request to Call and Hold Election.* The County Registrar is hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 8, 2016, within the District.
- (b) *Voter Pamphlet.* The County Registrar is hereby requested to reprint the measure in its entirety in the voter information pamphlet to be distributed to voters pursuant to section 13307 of the California Elections Code. In the event the measure in Exhibit A will not be reprinted in the voter information pamphlet in its entirety, the County Registrar 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 Sacramento County Registrar of Voters at (_____) and a copy will be mailed to you at no cost.

- (c) *Delivery of Notices.* The Board requests that the Registrar of Voters deliver a copy of all published notices to the Secretary of this Board pursuant to Section 12113 of the Elections Code.

Section 13. The Board of Supervisors of Sacramento County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

Section 14. In accordance with Education Code section 5342 and Elections Code section 10402.5, it is hereby requested that the election to be held hereunder be consolidated

by the Sacramento County Registrar of Voters and the Sacramento County Board of Supervisors, for all purposes, with any and all other elections also called to be held on November 8, 2016, insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the District.

Section 15. The Board shall provide in each year, pursuant to Government Code section 7902.1 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 special tax may be spent for the authorized purposes.

Section 16. Subject to approval by two-thirds of the voters, the education parcel tax shall become effective as of July 1, 2017, and be collected by the Sacramento 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 Sacramento 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. With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 the senior citizen exemption for persons who are 65 years of age or older, the decisions of the District shall be final and binding.

Section 17. The members of the Board, the Superintendent of the District, the Deputy Superintendent, the Chief Business Officer, their designees, and cabinet officers of the District (collectively, "officers") are hereby authorized and directed, individually and collectively, to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution, including, without limitation, to prepare and submit for inclusion in the voter information pamphlet an argument in favor of passage of the ballot measure, and any rebuttal argument, within the time established by the County Registrar, which shall be considered the official ballot argument of this Board as sponsor of the proposition. All actions heretofore taken by the officers and agents of the District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects.

Section 18. The members of the Board, the Superintendent of the District, and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited to, all of the following:

- (a) *Specific Purpose.* The proceeds of the special tax shall be applied only to the specific purposes identified in the Full Text of Special Tax Measure (Exhibit A).
- (b) *Separate Fund.* 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.
- (c) *Annual Report.* 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 pursuant to Government Code section 50075.3.

Section 19. That the District's Superintendent, the officers referenced in Section 17, and their designees are hereby authorized and directed to make 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 20. This resolution shall take effect from and after its adoption.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 28th day of June, 2016, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

Christina Pritchett
President of the Board of Education

ATTESTED TO:

José L. Banda
Secretary of the Board of Education

CERTIFICATION

I, José L. Banda, do hereby certify that the foregoing is a true and correct copy of Resolution No. _____, which was duly adopted by the Board of Education of the Sacramento City Unified School District at its Board meeting held on the 28th day of June, 2016.

EXHIBIT A

FULL TEXT OF SPECIAL TAX MEASURE

TO PROVIDE EDUCATIONAL PROGRAMS AND SUPPORT SERVICES FOR STUDENTS WITHIN SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

INTRODUCTION

This measure provides needed funding to provide educational programs and support services for students within the Sacramento City Unified School District.

PURPOSE

The Sacramento City Unified School District is determined to provide excellent educational programs to all its students. Improving support services for students in SCUSD -- and those transitioning to college and careers -- is an essential element of the District's initiative to deliver educational excellence. Early intervention strategies such as counseling, tutoring, mentoring and other intensive support services can reduce the drop-out rate and help students who are struggling. In addition, years of research show that a high-quality arts and music education is critical to the development of the "whole child" and contribute significantly to raising student achievement. Every school, especially those with historically underserved student populations, would benefit from high-quality arts and music education. Every student should have access to support staff that reflects the diversity of the community.

SCUSD has many needs that must be met for the district to achieve its goals. Currently, only 22 out of 76 schools offer intensive on-site student supports. Expulsion and suspension rates need to be reduced for all students and particularly for African American, Latino, AANHPI (Asian American, Native Hawaiian, Pacific Islander) and low-income students. The district has a need to provide school staff that is bilingual to communicate effectively with students and parents. Highly qualified and well-trained teachers, counselors and school staff are also crucial for improving school climate and parental engagement. Data shows that innovative programs such as restorative justice, social-emotional learning and positive behavior supports can have a significant and positive impact on student success.

RATE AND PROCEDURE

Subject to two-thirds approval of the voters, this local funding measure and its parcel tax (a "qualified special tax" under Government Code section 50079) will become effective as of July 1, 2017. The tax will be levied at the rate of \$75 per parcel of taxable real property per year for 6 years. The tax will be collected by the Sacramento County Tax Collector (the "Tax Collector") at the same time as and along with, and will be subject to the same penalties as general *ad valorem* taxes collected by said Tax Collector. The tax and penalty will bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied will become a lien upon

the properties against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within its jurisdiction, the Sacramento County Tax Assessor or other appropriate County tax official (the "County") will make all final determinations of tax exemption or relief for any reason, and that decision will be final and binding. With respect to matters specific to the levy of the special tax, including the Senior Citizen Exemption, the decisions of the District will be final and binding. The procedures described herein, and any additional procedures established by the Board of Education, will be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the County will be determined by the District, in co-ordination with the County as necessary.

The Board may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax.

A "parcel of taxable real property" is defined as any unit of real property within the District's boundaries that receives a separate tax bill for ad valorem property taxes from the County Tax Collector. All property that is otherwise exempt from or upon which no ad valorem property taxes are levied in any year will also be exempt from the special tax in such year.

EXEMPTION FOR SENIOR CITIZENS

An exemption will be granted on any parcel owned by one or more persons who are aged sixty-five (65) years or older and who occupy said parcel as a principal residence, upon application for exemption. Applications for such exemptions must be made to the District on or before July 1, 2017, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

The District will annually provide to the Tax Collector or other appropriate County tax official a list of parcels that the District has approved for a Senior Citizen Exemption.

ACCOUNTABILITY AND COMPLIANCE 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 special taxes levied in accordance with this Measure:

(a) Proceeds of this special tax shall be deposited into a fund which shall be kept separate and apart from other funds in the District and shall be applied only as set forth in this Measure.

(b) An annual report, including the revenues generated by this special tax and the expenditures of these monies and the status of any projects funded by these monies, shall be filed by the chief fiscal officer of the District with the Board no later than January 1 of the year following the

fiscal year during which the monies were expended.

(c) In addition, an oversight committee of citizens will be appointed or designated by the Board to ensure that the special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such proceeds.

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.

EXHIBIT B

ABBREVIATED FORM OF SPECIAL TAX MEASURE*

FOR SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

“To expand successful programs that provide early intervention and tutoring services for students at risk of falling behind or dropping out, to support academic and arts enrichment, to provide specialized training for teachers, counselors and other school personnel, shall the Sacramento City Unified School District implement a \$75 tax for six years, with an exemption for seniors, and create a Citizens Oversight Committee to ensure all funds benefit children most in need?”

Tax - Yes

Tax - No

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

EXHIBIT C

FORMAL NOTICE OF
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Sacramento City Unified School District of Sacramento County, California, that in accordance with the provisions of the Education Code of the State of California, an election will be held on November 8, 2016, at which election the following measure shall be submitted to the qualified electors of the District and voted upon:

“To expand successful programs that provide early intervention and tutoring services for students at risk of falling behind or dropping out, to support academic and arts enrichment, to provide specialized training for teachers, counselors and other school personnel, shall the Sacramento City Unified School District implement a \$75 tax for six years, with an exemption for seniors, and create a Citizens Oversight Committee to ensure all funds benefit children most in need?”

Tax – Yes

Tax – No

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

The County Superintendent of Schools of Sacramento County, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Education of the Sacramento City Unified School District, adopted June 28, 2016, in accordance with the provisions of Education Code Sections 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 2016.

David W. Gordon,
County Superintendent of Schools
Sacramento County, California