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Resolution # 21/22-22

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**RESOLUTION OF THE BOARD OF TRUSTEES OF THE HOPE
ELEMENTARY SCHOOL DISTRICT CALLING FOR A
NOVEMBER 8, 2022 ELECTION TO RENEW A HIGH-QUALITY
EDUCATION PARCEL TAX**

WHEREAS, the Hope Elementary School District (the “District”) is devoted to supporting academic excellence and maintaining safe school facilities;

WHEREAS, District voters have supported quality education by providing supplemental financial support for the District through the approval, on June 5, 2018, of the District’s Measure S parcel tax;

WHEREAS, these supplemental revenues have helped the District provide high quality educational programs to enable students to think critically and creatively;

WHEREAS, the Measure S parcel tax revenues have provided a stable source of over \$323,110 of annual funding that support District schools and cannot be taken by the State;

WHEREAS, Article XIII A, Section 4 of the California Constitution and Sections 50075 *et seq.*, of the California Government Code permit a school district to authorize a parcel tax for specified purposes and to levy such tax following approval by at least two-thirds of the voters voting upon the proposition;

WHEREAS, the Board of Trustees of the District (the “Board”) has determined that stable local funding continues to be needed to fund high quality instructional programs;

WHEREAS, the Board proposes to place a measure on the November 8, 2022 ballot to extend and renew, for five years, the Measure S parcel tax that District taxpayers are already paying, without increasing the tax rate;

WHEREAS, such renewal will maintain and preserve all existing senior and other exemptions to Measure S, without any further application being required from those eligible persons;

WHEREAS, the Board will apply all the proceeds of the parcel tax to supplement current District funding to improve student-to-teacher/instructional aide ratios, protect programs for high performing and at-risk students, fund high quality science, math, engineering and technology program, and for other uses as set forth in this Resolution;

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

WHEREAS, the Board proposes to renew the Measure S parcel tax because the revenues will benefit only the District's schools and cannot be taken by the State or by other school districts;

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF TRUSTEES OF THE HOPE ELEMENTARY SCHOOL DISTRICT AS FOLLOWS:

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

Section 2. This Board hereby proposes to continue the levy of the high-quality education Measure S parcel tax, without increasing the tax rate, to provide stable local funding to support the following at District schools:

- Protect art and music programs;
- Fund science, technology, engineering and math (STEM) programs;
- Improve student-to-teacher/instructional aide ratios;
- Maintain safe school facilities;
- Protect programs for high performing and at-risk students; and
- Protect the taxpayers' investment in quality education and ensure District accountability by providing for citizen oversight of revenues and expenditures.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES, BENEFITS OR PENSIONS.

Pursuant to Government Code Section 50075.1 the Board determines that the proceeds of the parcel tax renewal shall only be applied for the purposes stated above.

Section 3. Subject to voter approval, the District's existing Measure S parcel tax, which will expire on June 30, 2023, shall be replaced and extended starting from July 1, 2023, at the existing rate of \$79, and shall be continued for five (5) years from that date.

As used herein, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the District, for which the Santa Barbara County Treasurer-Tax Collector/Public Administrator (the "Treasurer-Tax Collector") issues a separate tax bill for *ad valorem* property taxes; provided, however, that any such parcels which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership, may, by submitting an application of the owners thereof by June 15 of any year, to the District be treated as a single parcel for purposes of the levy of this parcel tax.

Section 4. Subject to voter approval as set forth below, the parcel tax shall be levied commencing with the 2023-24 (starting on July 1, 2023) fiscal year of the District, and shall be collected with, and in the same manner and subject to the same interest and penalties as, general *ad valorem* property taxes collected by the County Treasurer-Tax Collector. In accordance with the requirements of Government Code Section 50075.1(c), the District shall create a separate account into which the proceeds of the parcel tax shall be deposited.

Section 5. The levy and collection of the parcel tax is not intended to decrease or offset any increase in local, state or federal government funding sources that would otherwise be available to the District at any time during which the parcel tax may be levied. In the event that the levy and collection of the parcel tax does have such an effect, the District shall reduce the parcel tax levy to the extent of any such decrease or offset. Additionally, any persons who are the owner of a Parcel used solely for owner-occupied, single-family residential purposes, and are either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the fiscal year in which the tax should apply, (b) receiving Supplemental Security Income for a disability regardless of age, or (c) 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, may obtain an exemption from the levy of the parcel tax, by submitting to the District an application of such owners or persons, prior to June 15 of any year thereafter.

Persons who currently receive an exemption from the District's Measure S parcel tax shall automatically qualify for an exemption from the renewal parcel tax without needing to file a new application for such exemption.

The District may establish administrative procedures to periodically verify the continued qualification of any previously granted exemption.

Section 6. The Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District's appropriation limit as shall be necessary to ensure that proceeds of the parcel tax may be spent for the authorized purposes set forth in Section 2 above and Section 7 below.

Section 7. The Board hereby requests that the Santa Barbara County Clerk/Recorder and Assessor/Registrar of Voters (the "Registrar of Voters") submit the Measure attached hereto as Exhibit B to the voters of the District and to print the entire Full Ballot Text in the ballot pamphlet to be published and mailed for the election scheduled for Tuesday, November 8, 2022.

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as shown in Exhibit A hereto.

The District's Superintendent, or designee, is hereby authorized and directed to make any changes to the text of this Resolution, the measure, or to the abbreviated form of

the measure, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 8. The measure set forth in Exhibits A and B shall be submitted to the voters of the District at an election to be held on November 8, 2022. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2023.

Section 9. This Resolution shall stand as the order to the Registrar of Voters to call an election within the boundaries of the District on November 8, 2022. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on November 8, 2022. Pursuant to Elections Code Section 10403 the Board acknowledges that the consolidation election will be held and conducted in the manner described in Elections Code Section 10408.

Section 10. The Board hereby requests that the Clerk of the Board of Supervisors of Santa Barbara County, the County Registrar of Voters or other appropriate election or other officials of Santa Barbara County, take all actions which are necessary or appropriate in connection with the election, including, but not limited to, printing and mailing sample ballots, arguments and applications for absentee ballots, canvassing election returns and certifying the results of the election to the Board. Pursuant to Elections Code Section 10002, the Board of Supervisors of Santa Barbara County is requested to permit the Registrar of Voters to render all services specified by Elections Code Section 10418 relating to the election. The Board hereby agrees to reimburse Santa Barbara County in full for any services performed by each for the District upon presentation of an invoice to the District.

Section 11. The Secretary of the Board is hereby authorized and directed to deliver a copy of this Resolution to the Santa Barbara County Superintendent of Schools by August 10, 2022 and the Registrars of Voters, as well as the Clerk of the Board of Supervisors of Santa Barbara County, not later than August 12, 2022, and to give notice of the election by causing the Registrar of Voters to publish the text of the Measure and other items, not later than 15 days before the date of the election. The Secretary of the Board is hereby further authorized and directed to post a copy of this Resolution on or near the doors of the District Office and in three public places within the District for at least two weeks before the date of the election.

Section 12. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution which can be given effect without the severed portion.

Section 13. The members of the Board are hereby authorized, but not directed, to prepare and file with the County Registrar of Voters a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by the Registrar of Voters.

Section 14. Subject to two-thirds approval of the District's voters, the parcel tax shall be collected by the 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. The parcel tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 15. The chief fiscal officer of the District shall, pursuant to Government Code Section 50075.3, file an annual report to the Board as provided herein accounting for the parcel tax revenues collected and the manner in which they have been spent.

Section 16. The officers of the District are, and each of them acting alone is, hereby directed to take such other actions and to execute such other documents as are necessary to carry out the purposes of this Resolution.

Section 17. Pursuant to Elections Code Section 10400 the Board requests the governing body of any such other political subdivision, or any officer otherwise authorized by law, to partially or completely consolidate such election and to further provide that the canvass be made by any person or official authorized by law to canvass the returns of the election, and that the Board consents to such consolidation.

The foregoing Resolution was adopted by the Board of Trustees of the Hope Elementary School District at a regular meeting held on May 9, 2022 by the following vote:

AYES: 54

NOES: 0

ABSTAIN 0

:

ABSENT: 0

/s/ [Signature]
President, Board of Trustees
Hope Elementary School District

ATTEST:

/s/ [Signature]
Clerk, Board of Trustees
Hope Elementary School District

EXHIBIT A

ABBREVIATED BALLOT TEXT

“To support academic excellence; maintain low staff-to-student ratios, and provide stable funding the State cannot take away, shall the Hope Elementary School District's measure be adopted renewing, without increasing the tax rate, its existing \$79 annual parcel tax for five years, providing approximately \$323,110 annually, provide a senior citizens' exemption, have an independent citizens' oversight committee, with no funds for administrators' salaries, and require all funds to be spent locally?”

Yes _____

No _____

EXHIBIT B

START OF FULL BALLOT TEXT

**HOPE ELEMENTARY SCHOOL DISTRICT
HIGH QUALITY EDUCATION PARCEL TAX RENEWAL MEASURE ____**

INTRODUCTION AND PURPOSE

To support academic excellence and provide local reliable funding for local schools that cannot be taken by the State, with no proceeds used for administrators' salaries, benefits and pensions, the Hope Elementary School District ("District") proposes to extend, without increasing the tax rate, its existing high quality education parcel tax for a period of five (5) years, starting on July 1, 2023, at a rate of \$79 per parcel per year, with an exemption available for senior citizens and certain disabled persons, and to implement accountability measures, including citizen oversight, to ensure the funds are used to help:

- Protect art and music programs;
- Fund science, technology, engineering and math (STEM) programs;
- Improve student-to-teacher/instructional aide ratios
- Maintain safe school facilities;
- Protect programs for high performing and at-risk students; and
- Protect the taxpayers' investment in quality education and ensure District accountability by providing for citizen oversight of revenues and expenditures.

The proceeds of the parcel tax renewal shall be deposited into a separate account created by the District.

DEFINITION OF "PARCEL"

For purposes of the parcel tax renewal, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Hope Elementary School District that receives a separate tax bill for *ad valorem* property taxes from the Santa Barbara County Treasurer-Tax Collector/Public Administrator. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall also be exempt from the parcel tax renewal in such year.

For purposes of this parcel tax renewal, any such "Parcels" which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting to the District an application of the owners thereof by June 15 of any year, be treated as a single "parcel" for purposes of the levy of the parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California Government Code Section 50079 (b)(1), any owner of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the year in which the tax would apply, or (b) persons receiving Supplemental Security Income for a disability, regardless of age, or (c) 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, may obtain an exemption from the parcel tax renewal by submitting an application therefor, by June 15 of any year, to the District.

Persons who currently receive an exemption from the District's Measure S parcel tax shall automatically qualify for an exemption from this parcel tax without needing to file a new application for such exemption

The District may establish administrative procedures to periodically verify the continuance of any previously granted exemption.

With respect to all general property tax matters within its jurisdiction, the Santa Barbara County Treasurer-Tax Collector/Public Administrator or other appropriate county tax officials, 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 parcel tax, including any exemptions and the classification of property for purposes of calculating the tax, the decisions of the District shall be final and binding.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the renewed parcel tax is not intended to decrease or offset any increase in local, state or federal government revenue sources that would otherwise be available to the District during the period of the parcel tax. In the event that the levy and collection does have such an effect, the District may cease the levy or shall reduce the parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

ACCOUNTABILITY 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 renewed parcel tax levied in accordance with this Measure: (a) the specific purposes of the parcel tax shall be those purposes identified above; (b) the proceeds of the parcel tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel tax, as identified above.

In addition to the accountability measures required by law, the District shall establish an oversight committee to provide oversight by reviewing parcel tax revenues in accordance with this Measure.

End of Full Ballot Text of Measure

EXHIBIT C

FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Hope Elementary School District that in accordance with the provisions of the Government Code of the State of California, an election will be held on November 8, 2022, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

“To support academic excellence; maintain low staff-to-student ratios, and provide stable funding the State cannot take away, shall the Hope Elementary School District's measure be adopted renewing, without increasing the tax rate, its existing \$79 annual parcel tax for five years, providing approximately \$319,000 annually, provide a senior citizens' exemption, have an independent citizens' oversight committee, with no funds for administrators' salaries, and require all funds to be spent locally?”

The Santa Barbara County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Trustees of the Hope Elementary School District, adopted on May 9, 2022.

IN WITNESS WHEREOF, I have hereunto set my hand this 9 day of ^{June} ~~May~~, 2022.



Santa Barbara County Superintendent
of Schools