

FULL TEXT

To continue student achievement in our local elementary, middle and high schools; preserve strong academic programs including science, math, reading and writing; keep schools open; retain qualified teachers and smaller class sizes; and maintain updated classroom computer technology; shall Cabrillo Unified School District assess an annual education parcel tax in the amount of \$150 per parcel, for five years, with annual audits, citizen oversight, no funds for administrators' salaries, and all revenues staying in our local schools?

Pursuant to section 50075.1(a) of the Government Code, the proceeds of the special tax shall be spent to provide and maintain academic achievement priorities through the following:

1. Preserving strong academic programs including science, math, reading and writing;
2. Keeping all schools open;
3. Retaining qualified teachers and staff;
4. Retaining smaller class sizes; and
5. Maintaining updated classroom computer technology.

Under no circumstances shall any of the proceeds of the student achievement special tax be used for administrators' salaries or benefits.

Findings

1. An adequately funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community.
2. The District seeks to maintain excellent schools at a time when the California Legislature is repeatedly unable to ensure adequate funding for the operation of the schools in the District.
3. It is essential that the District have stable, reliable, local funding to maintain its quality academic programs.
4. The District has implemented a number of changes to generate sufficient funds for its education programs, including initiation of local fund-raising efforts.
5. Contributions from parent clubs and educational foundations, while generous, are not adequate to fund academic core programs.

6. Ongoing declines in state funding for public education threaten the District's many successful educational programs with an increasingly uncertain fiscal future.
7. Future funding for the District from the State of California and other sources is projected to be inadequate to provide the level of support to the District's educational programs and maintain the high-student achievement that the residents of the District expect.

Basis of Tax

The special tax shall be levied on all parcels of taxable real property in the District, as defined below, for 5 years starting with the 2010-2011 property tax year, at a rate of \$150 per parcel of taxable real property.

"Parcel of Taxable Real Property" shall be defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector's Office. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall also not be subject to the special tax in such year.

Any such parcels which are contiguous, used solely for owner-occupied single family residential purposes and held under identical ownership, shall, upon approval of an application of the owners of such parcel, be treated as a single parcel for purposes of this special tax.

With respect to all general property tax matters within its jurisdiction, the County Tax Assessor 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 and the classification of property for purposes of calculating the tax, the decisions of a District administrative review panel shall be final and binding.

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 this special tax.

Senior Citizen Exemption

An exemption shall be granted on any parcel owned by one or more persons aged 65 years or older as of July 1 of any applicable tax year who occupies said parcel as a principal residence, upon application for exemption.

Accountability Measures

Specific Purpose. The proceeds of the special tax shall be applied only to the specific purpose 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.

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 of Education a report/audit detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this measure.

Citizen Oversight Committee. In addition to the accountability measures required by law, the Board of Trustees shall establish an independent Citizen Oversight Committee to ensure that proceeds of the Cabrillo Unified School District Measure TBD-2 are spent wisely and only for the purposes approved by the voters. The oversight committee will monitor expenditures funded by the measure and report annually to the Board and community. The Governing Board shall provide by resolution for the composition, duties, and other necessary information regarding the Committee's formation and operation.

Severability

The Board of Education 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 Education 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.