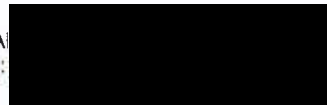


**JEFFERSON UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES**

MAY 29 2024

Resolution No. 2023-2024/18

MA
By:  er

**Resolution Ordering an Election for the Purpose of Submitting to the
Qualified Electors of the District the Question of Levying an Education Parcel
Tax Upon Each Parcel in the District for Educational Purposes and Establishing
the Specifications of the Election Order**

WHEREAS, the Jefferson Union High School District (the "District") is devoted to providing high quality public education for its students; and

WHEREAS, in order to maintain high quality education programs, the District has determined that it is necessary to identify a local source of revenue; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. (the "Law") authorize a school district, upon approval by two-thirds (2/3) of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

WHEREAS, November 5, 2024 is an established election date and a statewide election date pursuant to the provisions of the California Elections Code; and

WHEREAS, the Board has on this date held a public hearing, which was duly noticed, where all interested persons have been heard on the matter of holding an election in the District on the matter of levying a qualified special tax on each parcel in the District; and

WHEREAS, the Board of Trustees desires at this time to order an election to be held on November 5, 2024 in the District for the purpose of submitting to the voters in the District the matter of levying a qualified special tax on each parcel in the District pursuant to the Law for educational purposes (sometimes referred to herein and in the exhibits attached hereto as an "education parcel tax") and to designate the specifications thereof, pursuant to Education Code Section 5320 et seq. and to request consolidation with all other elections held in the District on such date, and to request the San Mateo County Registrar of Voters to perform election services for the District; and

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE JEFFERSON UNION HIGH SCHOOL DISTRICT DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:

Section 1. Call for Election. The Board hereby orders an election and submits to the electors of the District the question of whether an education parcel tax shall be levied and collected in the District for the specific purposes as set forth more fully in the ballot proposition approved herein and as set forth on Exhibits A and B hereto. This Resolution constitutes the order of the District to call such election and shall constitute the “specifications of the election order” pursuant to Education Code Section 5322.

Section 2. Election Date. The date of the election shall be November 5, 2024, and the election shall be held solely within the boundaries of the District, which have not changed since the last District election.

Section 3. Purpose of Election; Ballot Proposition. The purpose of the election shall be for the voters in the District to vote on a proposition, a full copy of which is attached hereto and marked Exhibit “A”, containing the question of whether the District shall levy an education parcel tax in the District for the specific purposes stated therein, together with the accountability requirements of Government Code Section 50075.1. As required by Education Code Section 5322 and Elections Code Section 13247, the abbreviated form of the measure (75 words) to appear on the ballot is attached hereto and marked as Exhibit “B”. The Board of Trustees hereby authorizes and directs the Superintendent or her designee to make any changes to the text of the proposition as required, upon the advice of the District’s legal counsel, to conform to any requirements of the Law or the San Mateo County Registrar of Voters.

Section 4. Authority for Election. The authority for ordering the election is contained in Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. The authority for the specification of this election order is contained in Section 5322 of the Education Code.

Section 5. Type of Tax Rate, and Method of Collection. Said education parcel tax shall be levied in an equal amount against each parcel of taxable real property in the District in the amount of \$95 per parcel for ten years, commencing with fiscal year 2025-26.

A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the San Mateo County Tax Collector, and shall be collected in the same manner and subject to the same penalty or penalties as other taxes fixed and collected by the County on behalf of the District.

Section 6. Exemptions. The following exemptions apply to the levy of the education parcel tax:

(a) *Otherwise Exempt Property.* All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.

(b) *Senior Citizen Exemption.* An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel (as defined in Section 5 above) and apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the San Mateo County Tax Collector.

Section 7. Accountability Requirements.

(a) *Government Code 50075.1 Requirements.* The members of the Board, the Superintendent and officers of the District are hereby directed, individually and collectively, to comply with the accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited, to the following: (a) the measure shall include a statement indicating the specific purposes of the education parcel tax, (b) the measure shall require that the proceeds of the education parcel tax be applied only to the specific purposes identified in the ballot measure, (c) the measure shall require the creation of an account into which the proceeds of the education parcel tax shall be deposited, and (d) the measure shall require that the District prepare or cause to be prepared an annual report pursuant to Government Code Section 50075.3 as provided in Section 8 hereof. Such accountability measures shall be set forth on the ballot in the form of Exhibit A attached hereto and incorporated herein by reference.

(b) *Citizens' Oversight Committee.* In addition, the governing board of the District will appoint a Citizens' Oversight Committee with responsibility to review the expenditures of the District from the education parcel tax to ensure the proceeds of the education parcel tax are expended for the specific purposes set forth in the measure, and to provide an annual report to the District and the public concerning the expenditure of the proceeds of the education parcel tax. The governing board of the District, if the measure is successful, will adopt bylaws governing the administration of the Citizens' Oversight Committee.

(c) *Annual Report.* The District shall prepare an annual report pursuant to Government Code Section 50075.3 as provided in Section 8 hereof.

Section 8. Annual Report. Pursuant to Government Code Section 50075.3, the Board directs the chief fiscal officer of the District to file a report with the Board each year containing (a) the amount of education parcel tax funds collected and expended and (b) the status of any project required or authorized to be funded from the proceeds of the education parcel tax as identified in the measure.

Section 9. Delivery of this Resolution. The Clerk of the Board is hereby directed to send a copy of this Resolution *for receipt no later than 88 days prior to the November 5, 2024 election date*, as follows:

- (a) County Elections Officer (as required pursuant to Education Code Section 5322 and Elections Code Section 10403),
- (b) County Board of Supervisors (as required pursuant to Elections Code Section 10403), and
- (c) County Superintendent of Schools for the purposes of noticing the election on the measure pursuant to Education Code Section 5325(a).

Section 10. Consolidation of Election. The County Elections Officer and the San Mateo County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 5, 2024, within the District. The District acknowledges that the election shall be held and conducted in accordance with Elections Code Section 10418. Pursuant to Section 5303 of the Education Code and Section 10002 of the Elections Code, the Board of Supervisors of San Mateo County is requested to permit the County Registrar to render all services specified by Section 10418 of the Elections Code relating to the election, for which services the District agrees to reimburse San Mateo County in full from District general funds upon presentation of a bill from the County, such services to include the publication of notices of election and the mailing of the sample ballot.

Section 11. Ballot Arguments. As provided in Elections Code Section 9501, any and all members of this Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument. The Superintendent, President of the Board, or their designees, are hereby authorized to execute any document and to perform all acts necessary to place the measure on the ballot.

Section 12. Notice of Election. The Registrar of Voters is hereby requested to prepare a formal Notice of Election in time, form and manner as required by law, and the County Superintendent of Schools is hereby requested to post such notice in accordance with Education Code Section 5325. The suggested form of notice of the election is as follows:

**JEFFERSON UNION HIGH SCHOOL DISTRICT
ELECTION NOTICE**

NOTICE IS HEREBY GIVEN to the qualified electors of the Jefferson Union High School District (the "District") of San Mateo County, that in accordance with law, an election will be held on Tuesday, November 5, 2024, in the District, at which election there will be submitted the question of levying an education parcel tax of \$95 per parcel annually for ten years, exempting seniors, with citizens' oversight and annual audits, for the purpose of raising money to pay educational costs.

Section 13. Reimbursement for Services Performed. The District agrees to reimburse the County Elections Officer/Registrar of Voters for services performed with respect to the election called herein following completion of such services and upon presentation of a bill.

Section 14. Financial Advisory and Legal Services. The Board retains the firms of Dale Scott & Company, Inc. as Financial Advisor and Jones Hall, A Professional Law Corporation as Legal Counsel in connection with these parcel tax proceedings. The Assistant Superintendent, Business Services, is authorized to execute an agreement with Jones Hall providing for legal services rendered in connection with the proceedings described herein and the ongoing administration of the parcel tax.

Section 15. Notification to Non-Resident Property Owners. In the event that the election is successful and the qualified special tax is approved, the District shall provide written notice of the qualified special tax to any property owners who do not reside in the District, as required by Section 54930 of the California Government Code.

Section 16. Election Pursuant to Law. In all particulars not recited in this Resolution, said election shall be held and conducted as provided by law for holding school district elections in the District.

Section 17. Certification by Clerk of the Board. That the Clerk of the Board shall certify to the passage and adoption of and shall make minutes of the passage and adoption therefore in the records of the proceedings of the Board of Trustees of the District, in the minutes of the meeting at which the same is passed and adopted.

Section 18. Effective Date. This resolution shall take effect on and after its adoption.

* * * * *

The foregoing Resolution was adopted by the Board of Trustees of the Jefferson Union High School District of San Mateo County, being the Board authorized by law to make the designations therein contained by the following vote, on May 14, 2024.

Adopted by the following votes:

AYES: Kalimah Salahuddin
Jerome Gallegos
Sherrett Walker
Andrew Lie
Rosie Tejada

NOES: None

ABSENT: None

ABSTAIN: None



Superintendent/Board Secretary

I certify that the foregoing resolution was duly introduced, passed, and adopted by the Board of Trustees of the Jefferson Union High School District at a regular meeting held on 05/14/2024.

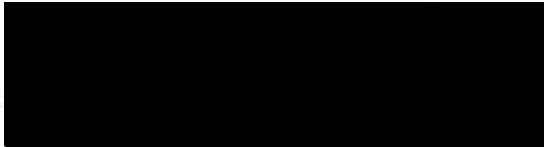


EXHIBIT A

BALLOT MEASURE FULL TEXT OF MEASURE

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[INTRODUCTION

INTRODUCTION

“With funds that cannot be taken by the State and spent elsewhere, shall Jefferson Union High School District’s measure to attract and retain highly qualified teachers, counselors, and staff; offer more competitive wages and benefits; and expand classes for career training /college preparedness at Jefferson, Oceana, Terra Nova, Thornton, and Westmoor High Schools be adopted, replacing its expiring annual parcel tax at \$95 per parcel for ten years (raising \$3.3 million annually) with senior citizen exemptions, and public disclosure of all spending?”

PURPOSES

To provide local revenue that cannot be taken by the State and spent elsewhere, and to maintain high-quality public education in schools in the Jefferson Union High School District (the “District”), the District proposes to levy and collect an education parcel tax annually for ten years as more fully described below under “EDUCATION PARCEL TAX AND PROCEDURES,” and to implement accountability measures in connection with the education parcel tax and to provide oversight and accountability to ensure that funds are used only for the following specific purposes:

- Enhance academic programs;
- Expand classes for college readiness and career technical education;
- Increase social, emotional, behavioral, and mental health support, counseling, resources, programs, and facilities, for students and families;
- Expand and enhance visual and performing arts, music and other art enrichment programs and instruction;
- Expand classes and programs for Science, Technology, Engineering, and Math (“STEM”) instruction;
- Attract and retain qualified, high-performing teachers, staff and counselors;
- Support competitive wages and benefits for teachers and staff.

The Board of Trustees will not fund any program other than those listed above from the proceeds of the education parcel tax. Under no circumstances shall any of the proceeds of the education parcel tax be used for administrators' salaries, benefits or pensions.

EDUCATION PARCEL TAX AND PROCEDURES

Amount of Education Parcel Tax. Subject to two-thirds approval of the voters, the education parcel tax of \$95 per parcel (except exempt parcels, as described below) shall become effective for ten years commencing with fiscal year 2025-26 and be collected by the San Mateo County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector.

The Board of Trustees will not use the proceeds of the parcel tax to fund any programs other than those listed above and will establish an independent citizen oversight committee to ensure that funds are used for such purposes.

Definition of Parcel. A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the San Mateo County Tax Collector.

Exemptions. The following exemptions shall apply to the levy of the qualified special tax.

- *Otherwise Exempt Property.* All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.
- *Senior Citizen Exemption.* An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel subject to the education parcel tax.

Property owners seeking the senior citizen exemption must apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the San Mateo County Tax Collector. However, property owners who have already qualified for a senior citizen exemption under the District's current parcel tax measure will be automatically qualified for an exemption under this measure.

Exclusive Procedures. The procedures described herein with respect to the levy and collection of the education parcel tax and exemptions, and any additional procedures established by the Board of Trustees of the District, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the qualified special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary. The District's Board of Trustees may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the education parcel tax.

ACCOUNTABILITY MEASURES

Government Code Accountability. 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 qualified special taxes levied in accordance with this Measure:

- the specific purposes of the education parcel tax shall be those purposes identified above under the heading “PURPOSES,”
- the proceeds of the education parcel tax shall be applied only to those specific purposes identified above under the heading “PURPOSES,”
- a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and
- the chief fiscal officer of the District shall file an annual written report with the Board of Trustees of the District showing (1) the amount of funds collected and expended from the proceeds of the education parcel tax and (2) the status of any projects, programs or purposes identified above under the heading “PURPOSES.”

Citizens’ Oversight Committee. In addition to the accountability measures required by the Government Code, an independent Citizens’ Oversight Committee shall be appointed by the Board of Trustees to advise the Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Citizens’ Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

Annual Report. The District will prepare a report with the Board each year containing (a) the amount of education parcel tax funds collected and expended and (b) the status of any projects, programs and purposes required or authorized to be funded from the proceeds of the education parcel tax as identified in the measure.

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District’s adoption of an education parcel tax. However, if any such funds are reduced because of the adoption of this education parcel tax, then the amount of the education parcel tax will be reduced annually as necessary in order to restore such State or Federal funding.

SEVERABILITY

The Board of Trustees of the District hereby declares, and the voters by approving this measure concur, that every section, paragraph, sentence and clause 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.] EW

EXHIBIT B

**BALLOT MEASURE
ABBREVIATED FORM***

Start

“With funds that cannot be taken by the State and spent elsewhere, shall Jefferson
Union High School District’s measure to attract and retain highly qualified
teachers, counselors, and staff; offer more competitive wages and benefits; and
expand classes for career training /college preparedness at Jefferson, Oceana,
Terra Nova, Thornton, and Westmoor High Schools be adopted, replacing its
expiring annual parcel tax at \$95 per parcel for ten years (raising \$3.3 million
annually) with senior citizen exemptions, and public disclosure of all spending?”

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17 END

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*Limited to 75 words