



**DAVIS JOINT UNIFIED SCHOOL
DISTRICT**
EDUCATION PROGRAMS PARCEL TAX (MEASURE C)

PARCEL TAX REPORT – PRELIMINARY

FISCAL YEAR 2015-16

AUGUST, 2015

PURSUANT TO
GOVERNMENT CODE SECTIONS 50075 AND 50079

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DAVIS JOINT UNIFIED SCHOOL DISTRICT

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EXECUTIVE SUMMARY

On March 6, 2012, registered voters in the Davis Joint Unified School District voted to support a continued parcel tax measure (Measure C) for a period of five years, for the purpose preserving existing classroom programs including math, science, English and music; key school-based personnel including librarians, nurses, counselors, school technology and reading specialists; and other programs such as athletics, drama, student nutrition and class size reduction. Voters approved the measure by a margin of 72.3% in favor of levying the special tax for a period of five years, beginning in Fiscal Year 2012-13.

The parcel tax revenues will be used to preserve and continue to fund the following specific programs and services:

- Continue to provide opportunities for all students to reach proficiency by supporting improved instruction in math and reading;
- Continued availability of elementary science instruction programs;
- Continued reduced class sizes for elementary grades;
- Continued availability of sufficient numbers of classes in secondary core subjects including science, math, English, and social sciences;
- Continued availability of multiple foreign language programs;
- Continued availability of elementary and secondary school music programs;
- Continued availability of advanced placement classes;
- Continued availability of junior and senior high (secondary) school physical education programs;
- Continued availability of elementary and secondary librarian services;
- Continued availability of school counselor, school nurse, other student support staff positions;
- Continued availability of athletics and co-curricular programs including drama, debate and journalism programs;
- Providing supplemental staff training for classified and certificated employees;
- Improving student nutrition by providing farm fresh produce from scratch meals;
- Providing additional classroom and library instructional materials, technological materials, equipment and services, and other educational equipment for schools.

This Report summarizes the fiscal year 2015-16 Parcel Tax, Method of Apportionment and other related data. The full ballot text for Measure C is included in Appendix A.

For fiscal year 2015-16 there are 18,620 parcels in the Davis Joint Unified School District. These parcels are located in the Counties of Yolo and Solano. Excluding tax-exempt parcels, there are 15,618 taxable parcels within the District.

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

The special tax is levied each year on each taxable parcel of land within the boundaries of the Davis Joint Unified School District at the following annual rates:

FIGURE 1 – MEASURE C PARCEL TAX RATE

Land Use	Rate FY 2015-16	Unit
Single-Family Residential Parcels	\$327.04	each
Multi-Family Residential Parcels	\$153.30	per unit
Mobile Homes	\$153.30	each
Commercial/Industrial	\$327.04	each
Institutional/Miscellaneous	\$327.04	each
Agricultural	\$327.04	each

"Parcels of Taxable Real Property " is defined as any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the Yolo or Slano County Treasurer-Tax Collector's Office, as applicable depending on parcel location. All property that is otherwise exempt from or upon which no ad valorem property taxes are levied in any year shall also be exempt from the special tax in such year.

The Single Family Residential designation includes condominiums, manufactured homes on lots, and residences on agricultural and ranch properties. The Multi-Family Residential designation includes any type of multi-family properties, such as duplex, triplex, apartments, etc. Mobile homes are individually considered a multi-dwelling unit parcel, whether located on a separate parcel, or within a mobile home park or mobile home subdivision.

If more than one adjacent assessor parcels constitute a single Subdivision Map Act parcel, such property is considered to be a single parcel of taxable real property and is levied the amount of \$327.04.

An exemption may be granted on any parcel owned by one or more persons aged 65 years or older who occupies the parcel as a principal residence, upon application for exemption. In addition, an exemption may be granted on any parcel owned by one or more persons receiving Supplemental Security Income ("SSI") for disability, regardless of age, who occupies the parcel as a principal residence, upon application for exemption.

The Measure C Parcel Tax is subject to an inflation adjustment annually, based on the change in the Consumer Price Index for All Urban Consumers California.

SPECIAL TAX, FISCAL YEAR 2015-16

PRELIMINARY BUDGET FOR FISCAL YEAR 2015-16

The preliminary special tax budget for 2015 is summarized in Figure 2.

FIGURE 2 – SPECIAL TAX BUDGET 2015

Measure C Education Programs Parcel Tax	Total 2015-2016 Costs
Beginning Fund Balance, July 1, 2015	\$0
Annual Gross Revenue from Special Tax	\$6,445,336
Annual Net Revenue + Fund Balance	\$6,445,336
Math and Reading Programs	\$1,040,540
Elementary Science Instruction	\$924,051
Reduced Class Size	\$630,707
Core Classes	\$1,274,883
Foreign Language	\$285,892
Music Programs	\$492,878
Advance Placement	\$54,737
Jr and Sr High Physical Education Programs	\$205,459
Librarians	\$441,348
District Wide; Counseling, Crisis Counselor, Health Aide, Nursing,	\$330,065
Athletics and CoCurricular Programs	\$432,464
Staff Development	\$93,498
Improving Nutrition	\$70,000
Classroom Supplies	\$164,620
Tax Administration	\$4,194
Expenses Subtotal	<u>\$6,445,336</u>

SUMMARY OF SPECIAL TAX REVENUES BY YEAR

The special tax revenue for Fiscal Year 2015-16, by parcel type, is summarized in Figure 3 below.

FIGURE 3 - SUMMARY OF SPECIAL TAX REVENUES BY PARCEL TYPE

Parcel Type	Total Parcels	Parcels with Senior Exemption	Parcels with SSI Exemption	Tax Exempt Parcels	Total Taxable Parcels	Parcel Tax Units	Tax Amount per Tax unit	Total Partial Credits*	Tax Amount
Multi-Family	1,120	69	0	36	1,015	11,426	\$153.30	(\$78,764.65)	\$1,672,841
Single Family & Other	17,500	1,237	0	1,660	14,603	14,593	\$327.04	\$0	\$4,772,495
Totals	18,620	1,306	0	1,696	15,618	26,019		(\$78,764.65)	\$6,445,336

Note: Low-income multifamily housing properties with partial exemption values receive a percentage credit based on the county's exemption values applied to the parcel.

Figure 4 depicts the comparison of special tax amounts levied on taxable parcels by Fiscal Year, with Fiscal Year 2012-13 being the first year levied.

FIGURE 4 - SUMMARY OF SPECIAL TAX REVENUES BY FISCAL YEAR

Fiscal Year	Multi-Family Parcels	Single Family/Other Parcels	Total Parcels	Total Multi Family Tax Units	Total Single Family/Other Tax Units	Tax Rate per Tax Unit-Multi Family	Tax Rate per Parcel-Single Family/Other	Total Tax	Annual Change	
									Tax Units	Tax Amount
2012-13	1,110	17,480	18,590	10,758	14,885	\$150.00	\$320.00	\$6,376,900	-	-
2013-14	1,108	17,444	18,552	11,488	14,661	\$153.30	\$327.04	\$6,456,923	506	\$80,023
2014-15	1,115	17,449	18,564	11,330	14,616	\$153.30	\$327.04	\$6,430,391	(203)	(\$26,532)
2015-16	1,120	17,500	18,620	11,426	14,593	\$153.30	\$327.04	\$6,445,336	73	\$14,945

One "tax unit" is assigned to each multi-family dwelling unit on a parcel. One tax unit is assigned to each single family/other type parcel.

ADMINISTRATION OF SPECIAL TAXES

INTRODUCTION

Specific details for the administration of the tax are included in the Measure C ballot text in Appendix A of this report. The following narrative provides an overview of the major elements of this administration.

GENERAL ADMINISTRATIVE REQUIREMENTS

The special tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the special tax levies have been computed, the levy data must be filed with the County Auditor prior to August 10 of each year for inclusion on property tax bills.

After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The special tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

DELINQUENCY PROCEDURES

The District participates in the "Teeter Plan" with the Counties of Yolo and Solano whereby the Counties pay all delinquent parcel taxes to the District and in return the Counties institute collection proceedings and, when collected, keep all delinquent payments with interest and penalties. This plan allows the District to maintain reliable parcel tax revenues and reduces the cost of collection.

The Counties have the option of removing a special levy from the Teeter Plan if delinquencies exceed the threshold of 5%. The District reviews the Counties of Yolo and Solano Tax Collector's public records annually by June 30 to determine the amount of parcel tax revenues and delinquencies during the fiscal year. As shown in Figure 5 below, delinquencies for Measure C were 0.67% of total special taxes levied for 2014-15 special taxes levied for parcels in Yolo and Solano Counties, combined. Provided the delinquency rate on the special taxes is below 5% for the prior fiscal year, the parcel tax levies will continue to be collected under the Teeter Plan.

FIGURE 5 – COMBINED DELINQUENCY DATA – YOLO & SOLANO COUNTIES

<i>FY 2014-15 Levies</i>	
Total Developed Parcels	15,633
Number of Delinquent Parcels	142
Percent of Parcels Delinquent	0.91%
Total Special Tax Levied	\$6,430,391.05
Total Special Taxes Delinquent	\$42,770.70
Percent of Special Tax Delinquent	0.67%

USE OF PROCEEDS

All proceeds of the tax levied and imposed shall be accounted for and paid into a special account designated for use of operations and maintenance of school facilities only, pursuant to Government Code Section 50075.1(b) and (c).

The Board of Education will hold annual public hearings to set the special tax rate and allocations funded by the Measure. Each year there will be a public accounting of the use of funds during the past year, as required by Government Code Section 50075.3, and approval of the use of funds for the next year, including review by the School Board.

SENIOR EXEMPTIONS

An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies parcel as a principal residence, upon application for exemption. To be eligible for the exemption, such property owners must provide satisfactory proof of such status by filing the required application form and supporting documentation.

SUPPLEMENTAL SECURITY INCOME (“SSI”) EXEMPTIONS

An exemption from payment of the special tax may be granted on any parcel owned by one or more persons receiving Supplemental Security Income (“SSI”) for disability, regardless of age, who occupies the parcel as a principal residence, upon application for exemption. To be eligible for the exemption, such property owners must provide satisfactory proof of such status by filing the required application form and supporting documentation each year.

TAX EXEMPT PROPERTY

Property that is exempt from regular ad valorem property taxation shall not be subject to the Special Tax. Examples of such parcels are condominium complex common areas, and publicly owned or government parcels, as well as zero value parcels.

MEASURE C BALLOT RESULTS

YOLO COUNTY ELECTIONS OFFICE
TUESDAY, MARCH 6, 2012

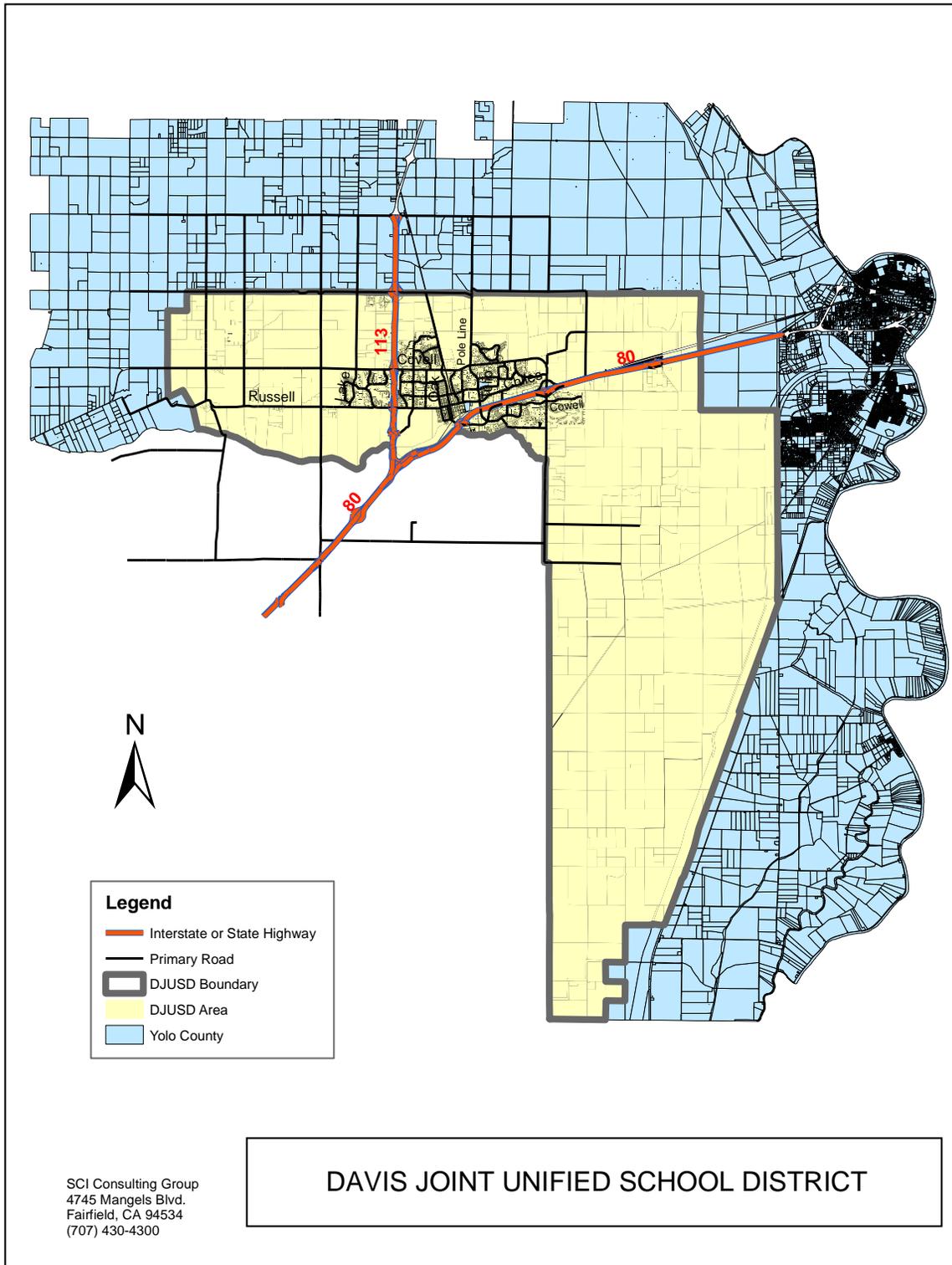
MEASURE C
DAVIS JOINT UNIFIED SCHOOL DISTRICT

OFFICIAL ELECTION RESULTS

Measure C (Req. 2/3)	Votes	Percent
YES	12,439	72.3%
NO	4,761	27.7%

DAVIS JOINT UNIFIED SCHOOL DISTRICT BOUNDARY

The following diagram displays the boundaries of the Davis Joint Unified School District.



2015-16 SENIOR EXEMPTIONS AND TAX EXEMPT PARCELS

A list of the parcels approved for a senior exemption, as well as tax exempt parcels for 2015-16, has been filed with the District and is included herein by reference.

APPENDIX A - MEASURE C BALLOT TEXT

The full ballot text of Measure C is included on the following pages.

DAVIS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 35-12

**RESOLUTION OF THE GOVERNING BOARD OF THE
DAVIS JOINT UNIFIED SCHOOL DISTRICT CALLING AN ELECTION,
ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER,
AND REQUESTING CONSOLIDATION WITH OTHER
ELECTIONS OCCURRING ON MARCH 6, 2012**

WHEREAS, the Davis Joint Unified School District ("District") is committed to offering a high-quality educational program to all students within the District and securing adequate funding to meet that purpose; and

WHEREAS, an increase in revenues is necessary to retain essential student focused educational programs; and

WHEREAS, an adequately funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community; and

WHEREAS, current Davis Joint Unified Parcel Tax Measures Q and Ware set to expire as of the end of the 2011-2012 tax year and, because of persistent and severe California State funding shortfalls, the District continues to rely on the funding from these parcel tax measures for the current educational program serving Davis students; and

WHEREAS, the District wishes to renew current Davis Joint Unified Parcel Tax Measures Q and W with a new parcel tax measure, whose purpose is to continue to provide adequate funding to the District, and

WHEREAS, Section 4 of Article XIII A and Section 2 of Article XIII C of the California Constitution and sections 50075, 50076, 50077, 50079 and 53722 *et seq.* of the California Government Code authorize a school district, upon approval of 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, in the judgment of this Governing Board ("Board"), following public hearings and comment, it is advisable to request that the Yolo County Clerk-Recorder and the Solano County Registrar of Voters ("County Registrar") call an election by means of an all- mailed ballot election and submit to the voters of the District the question of whether the District shall levy a special tax within the District for the purpose of raising additional revenue for the District; and

WHEREAS, pursuant to Education Code section 5303, with respect to school districts, such as the District, which are situated in two or more counties, the county elections officials in

the counties in which any part of the district territory is situated, shall, by mutual agreement, provide for the performance of those duties;

WHEREAS, pursuant to Education Code section 5342 and Elections Code sections

10400, 10402 and 10403 such election may be completely or partially consolidated with any other election held on the same day and in the same territory or portion of territory that is the same; and

WHEREAS, pursuant to Elections Code Section 4108, a school district may, by resolution of its Governing Board, conduct any election by all-mailed ballots in accordance with the laws governing all-mailed ballot elections.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to Education Code section 5320 *et seq.* The County Registrars of Yolo and Solano Counties are hereby requested to determine which County Registrar shall conduct the election on behalf of the District in accordance with Education Code section 5303.

2. Date and Purpose of Measure. Pursuant to Section 4 of Article XIII A of the California Constitution and Government Code section 50077, an all mailed ballot special election shall be held within the boundaries of the District on March 6, 2012 for the purpose of voting on a measure ("Measure") which will be presented to voters in substantially the form attached hereto as Exhibit A, containing the question of whether the District shall impose a special tax for the educational purposes stated therein. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as Exhibit B, or, in the alternative, the ballot pamphlet shall contain information as to how voters may obtain a copy of the full text of the Measure, as provided for in paragraph 11 of this Resolution.

3. Amount of Tax. The qualified special tax shall be in the amounts and manner set forth in Exhibit B attached hereto.

4. Senior Exemption From Special Tax. An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies parcel as a principal residence, upon application for exemption ("Senior Citizen Exemption"). Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) of each year the parcel tax is levied in accordance with the process established by the District and as described in the

attached Ballot Measure (Exhibit B hereto). The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for a Senior Citizen Exemption.

5. Supplemental Security Income (SSI) Recipient Exemption From Special Tax. An exemption from payment of the special tax may be granted on any single family parcel owned by one or more persons receiving Supplemental Security Income ("SSI") for disability, regardless of age, who occupies the parcel as a principal residence, upon application for exemption ("SSI Recipient Exemption"). Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) of each year the parcel tax is levied in accordance with the process established by the District and as described in the attached Ballot Measure (Exhibit B hereto). The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for an SSI Recipient Exemption.

6. Collection of the Tax. The special tax shall be collected by the County Tax Collectors of the Counties of Solano and Yolo ("County Tax Collectors"), as applicable based on parcel location, at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collectors. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The special tax shall be levied on all parcels of taxable real property in the District. The District shall hold a public hearing concerning imposition of the tax each year during which the tax is in effect. "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 *ad valorem* property taxes are not levied in any year shall also be exempt from the special tax in such year. 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 classification of property for purposes of calculating the tax, the decisions of a District administrative review panel shall be final and binding.

7. Authority for Ordering Election. The authority for ordering the election is contained in section 50075 *et seq.* of the Government Code and Section 4 of Article XIII A of the California Constitution.

8. Authority for Specifications. The authority for the specification of this election order is contained in section 5322 of the Education Code.

9. Resolution to County Registrar and County Board. The Clerk of the Governing Board is hereby directed to immediately send a copy of this Resolution to the County Registrars, as the officers conducting the election, the Yolo County Superintendent of Schools and Solano County Superintendent of Schools ("County

Superintendents"), and to the Yolo County Clerk of the Board of Supervisors and Solano County Clerk of the Board of Supervisors ("County Board"). The Board requests that the County Superintendents deliver a copy of all published notices to the Clerk of this Board.

10. Formal Notice. The County Superintendents are hereby requested to prepare and execute a formal Notice of Parcel Tax Election and Consolidation ("Notice") and to call the election by causing the Notice to be posted in accordance with section 5362 of the Education Code no later than December 7, 2011, or otherwise cause the Notice to be published as permitted by law.

11. Conduct of Election.

(a) *Request to County Registrar.* Pursuant to section 5303 of the Education Code, the County Registrar is requested to take all steps to hold the election in accordance with law and these specifications, including the determination of whether Solano County or Yolo County Registrars will act as the elections official. The Board requests that the Registrar of Voters deliver a copy of all published notices to the Clerk of this Board pursuant to section 12113 of the Elections Code.

(b) The election shall be conducted by means of an all-mailed ballot election pursuant to Elections Code section 4108 and related statutes, except that the election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.

(c) *Voter Pamphlet.* The County Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as Exhibit B in the voter information pamphlet to be distributed to voters pursuant to section 13307 of the Elections Code. In the event the Full Ballot Text 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 C. If you desire a copy of the Measure, please call the Yolo County Registrar of Voters at (530) 666-8133 or (800) 649-9943, or call the Solano County Registrar of Voters at (707) 784-6675 or (888) 933-8683 and a copy will be mailed at no cost to you. The full text of the Measure may also be viewed online at <http://www.djUSD.net/district/parctaxes>.

(d) *Consolidation.* Pursuant to Education Code section 5342 and Elections Code section 10402.5, the County Registrars and the County Boards are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on March 6,

2012, within the District, if such consolidation is feasible and appropriate with respect to an all-
mailed ballot election and would result in cost-savings to the District.

(e) *Cost of Election.* The Davis Joint Unified School District agrees to reimburse the Counties of Yolo and Solano for the cost of such election.

(f) *Canvass of Results.* The County Boards are authorized to canvass the returns of the election pursuant to section 10411 of the Elections Code.

12. Appropriations Limit. The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for its authorized purposes.

13. Full Ballot Text. The Board hereby determines to include within the ballot pamphlet the Full Ballot Text in substantially the form attached hereto as Exhibit B, which is hereby approved and adopted by the Board, and the County Registrar is hereby directed to include the Full Ballot Text in the ballot pamphlet.

14. Ballot Arguments. The President of the Board and/or his designees are hereby authorized to prepare and file with the County Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the County Registrar, which shall be considered the official ballot arguments of the Governing Board as sponsor of the Measure.

15. Official Actions. The District Superintendent, President of the Board, or their designees, are hereby authorized and directed to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making 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.

16. Accountability Measures. 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) A statement indicating the specific purposes of the qualified special tax, (b) a requirement that the proceeds be applied only to the specific purposes identified pursuant to subsection (a), (c) the creation of an account into which the proceeds shall be deposited, and (d) an annual report pursuant to section 50075.3. of the Government Code, as provided in Section 17 below.

17. Annual Report. Pursuant to section 50075.3 of the Government Code, the Board directs that the chief fiscal officer of the District file a report with the Board no later than January

30, 2013, and at least once a year thereafter. The annual report shall contain both of the following: (a) The amount of funds collected and expended, and (b) the status of any project required or authorized to be funded by the special tax.

ADOPTED, SIGNED and APPROVED by the Governing Board of the Davis Joint Unified School District on November 17, 2011, by the following vote:

AYES: _____ Allen, Daleiden, Harris,
Lovenburg, Taylor

NOES:

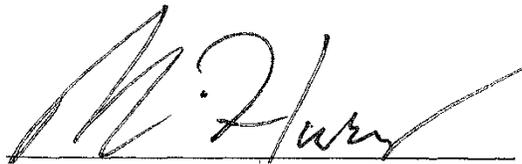
_____ None

ABSTENTIONS:

_____ None

ABSENT:

_____ None



President of the Governing Board of the
Davis Joint Unified School District

STATE OF CALIFORNIA
)
YOLO COUNTY)
)

I, Winfred B. Roberson, Jr do hereby certify that the foregoing is a true and correct copy of Resolution No. 35-12 , which was duly adopted by the Board of Education of the Davis Joint Unified School District at meeting thereof held on November 17, 2011, and that it was so adopted by the following vote:

AYES: Allen, Daleiden, Harris, Lovenburg, Taylor

NOES: None

ABSTENTIONS: None

ABSENT: None


By _____

Secretary of the Board of Education
Or Governing Board Designee

EXHIBIT A

ABBREVIATED TEXT OF MEASURE

Shall the Davis Joint Unified School District continue a local parcel tax to preserve existing classroom programs including math, science, English and music; key school-based personnel including librarians, nurses, counselors, school technology and reading specialists; and other programs such as athletics, drama, student nutrition and class size reduction for a period of 5 years not to exceed the Base Annual Tax of \$150.00 per unit for multi-dwelling parcels and \$320.00 per parcel for all other parcels?

EXHIBIT B**FULL BALLOT TEXT**

The full text of the ballot measure shall read as follows:

Shall the Davis Joint Unified School District continue a local parcel tax to preserve existing classroom programs including math, science, English and music; key school-based personnel including librarians, nurses, counselors, school technology and reading specialists; and other programs such as athletics, drama, student nutrition and class size reduction for a period of 5 years not to exceed the Base Annual Tax of \$150.00 per unit for multi-dwelling parcels and \$320.00 per parcel for all other parcels?

The purpose of the measure is to preserve and continue to fund the following specific programs and services:

- a) Continue to provide opportunities for all students to reach proficiency by supporting improved instruction in math and reading;
- b) Continued availability of elementary science instruction programs;
- c) Continued reduced class sizes for elementary grades;
- d) Continued availability of sufficient numbers of classes in secondary core subjects including science, math, English, and social sciences;
- e) Continued availability of multiple foreign language programs;
- f) Continued availability of elementary and secondary school music programs;
- g) Continued availability of advanced placement classes;
- h) Continued availability of junior and senior high (secondary) school physical education programs;
- i) Continued availability of elementary and secondary librarian services;
- j) Continued availability of school counselor, school nurse, other student support staff positions;
- k) Continued availability of athletics and co-curricular programs including drama, debate and journalism programs.
- l) Providing supplemental staff training for classified and certificated employees;

- m) Improving student nutrition by providing fresh farm produce from scratch meals;
- n) Providing additional classroom and library instructional materials, technological materials, equipment and services, and other educational equipment for schools.

Basis of Tax

The tax shall be levied on all Parcels of Taxable Real Property in the District, as defined below, on the following basis:

<u>Type of Parcel</u>	<u>Rate of Annual Tax</u>
Multi-Dwelling Unit Parcel Hundred Fifty	Base Annual Tax Not to exceed One Dollars (\$150.00) per dwelling unit
All Other Parcels Not to exceed Hundred	Base Annual Tax Not to exceed Three Twenty Dollars (\$320.00) per dwelling unit

The Governing Board of the District shall have the authority to levy the full amount of the Base Annual Tax above, or any lesser portion thereof, in any given tax year, at the Board's Discretion.

To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the education parcel tax, the Base Annual Tax as set forth above shall be adjusted annually, commencing as of the 2015-16 tax year, for inflation by the change in the "Consumer Price Index for all Urban Consumers California (1982-84=100)" published by the U.S. Department of Labor, Bureau of Labor Statistics. In the event this index is no longer published, the Board of Education shall adopt a comparable index of general price levels as it shall reasonably determine. The Board of Education shall cause the Base Annual Tax to be levied at the adjusted amount, or at such reduced adjusted amount in any year in which the Board deems such reduced adjusted amount sufficient and appropriate to meet the District's budgetary needs, or believes such reduced adjusted amount is appropriate in reaction to State budget changes.

By this parcel tax measure, the District seeks voter approval to continue a parcel tax that will impose the parcel tax rates set forth above, which rates include \$320 per parcel and \$150 per dwelling unit in multifamily dwellings. The new level of parcel taxes will be imposed commencing with the 2012-2013 tax year and will run for a period of 5 years.

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the Yolo or Solano County Treasurer-Tax Collector's Office, as applicable depending on parcel location. All property that is otherwise exempt from or upon which no ad valorem property taxes are levied in any year shall also be exempt from the special tax in such year.

A "Multi-Dwelling Unit Parcel" is a Parcel of Taxable Real Property that contains more than one dwelling unit, including, without limitation, a duplex. In addition, all mobile homes,

whether located on a separate parcel, located in a mobile home park or mobile home subdivision shall individually be considered a Multi-Dwelling Unit Parcel.

If more than one adjacent Assessor parcel constitutes a single parcel under the Subdivision Map Act (California Government Code section 66410 et seq.), then the parcel will be treated as a single Parcel of Taxable Real Property for purposes of the amount of tax due, and a claim for refund may be made by the property owner pursuant to the claim procedures outline below.

An exemption may be granted on any parcel owned by one or more persons aged 65 years or older who occupies the parcel as a principal residence, upon application for exemption. Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) of each year the parcel tax is levied and in accordance with procedures established by the Davis Joint Unified School District Board of Education, or its designee.

An exemption may be granted on any parcel owned by one or more persons receiving Supplemental Security Income ("SSI") for disability, regardless of age, who occupies the parcel as a principal residence, upon application for exemption. Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) of each year the parcel tax is levied and in accordance with procedures established by the Davis Joint Unified School District Board of Education, or its designee.

Claim Procedures

With respect to all general property tax issues and billing matters within its jurisdiction, the Yolo or Solano County Tax Assessor, as applicable, or other appropriate County tax official 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 determination of Senior Citizen exemption, however, the decisions of the District shall be final and binding. In the latter case, a claim for a refund of the special tax shall comply with the following and any additional procedures as established by the Board:

(a) All claims shall be filed with the Superintendent of the District no later than one year after the date the tax was paid. The claimant shall file the claim within this time period and the claim shall be finally acted upon the Board as a prerequisite to bringing suit thereon.

(b) Pursuant to Government Code section 935 (b) the claim shall be subject to the provisions of Government Code sections 945.6 and 946.

(c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.

(d) The procedure described herein, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking a refund, reduction, or recomputation of the 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.

Appropriations Limit

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.

Accountability Measures: Annual Public Meetings

The proceeds of the special tax shall be applied only to the specific purposes 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. 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.

In addition, an independent Citizen's Oversight Committee shall be appointed by the Board of Education to ensure that the special tax proceeds collected pursuant to this measure are spent for their authorized purposes, and to report annually to the Board of Trustees and the public regarding the expenditure of such funds.

The District shall conduct, as part of its regularly scheduled Governing Board meetings, one or more annual public meetings for the purpose of: (1) presenting the annual report regarding the expenditure of the special tax proceeds, (2) considering whether to continue to levy the parcel for the upcoming tax year and the amount of the tax to be levied, and (3) considering whether to increase or change the amount of the parcel tax to be levied based on changes to the Consumer Price Index, if any, as provided for in this parcel tax

measure. Such meetings shall be scheduled, noticed, and conducted in accordance with public meeting laws and as determined by the District.

Severability

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

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 C

FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Davis Joint Unified School District of Yolo County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an all mailed ballot election will be held on March 6, 2012 for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

Shall the Davis Joint Unified School District continue a local parcel tax to preserve existing classroom programs including math, science, English and music; key school-based personnel including librarians, nurses, counselors, school technology and reading specialists; and other programs such as athletics, drama, student nutrition and class size reduction for a period of 5 years not to exceed the Base Annual Tax of \$150.00 per unit for multi-dwelling parcels and \$320.00 per parcel for all other parcels?

By execution of this formal Notice of Election the County Superintendent of Schools of Yolo 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 Yolo County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Davis Joint Unified School District adopted On November 17, 2011 in accordance with the provisions of Education Code sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, December 1, 2011.

Jorge O. Ayala, Ed.D.
County Superintendent of Schools
Yolo County, California

EXHIBIT D

FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Davis Joint Unified School District of Solano County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an all mailed ballot election will be held on March 6, 2012 for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

Shall the Davis Joint Unified School District continue a local parcel tax to preserve existing classroom programs including math, science, English and music; key school-based personnel including librarians, nurses, counselors, school technology and reading specialists; and other programs such as athletics, drama, student nutrition and class size reduction for a period of 5 years not to exceed the Base Annual Tax of \$150.00 per unit for multi-dwelling parcels and \$320.00 per parcel for all other parcels?

By execution of this formal Notice of Election the County Superintendent of Schools of Solano 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 Solano County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Davis Joint Unified School District adopted on November 17, 2011 in accordance with the provisions of Education Code sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day,
11-29-11,
 2011.

 County Superintendent of Schools
 Solano County, California

APPENDIX B – 2015-16 SPECIAL TAX ROLL

The tax roll listing the Fiscal Year 2015-16 Special Tax for all Assessors' Parcels of land within the boundaries of the Davis Joint Unified School District has been filed with the District and is included herein by reference. The tax attributed to each parcel was computed in accordance with the approved parcel tax methodology as summarized in Figure 1.