

## **FULL TEXT**

### **DAVIS PUBLIC SCHOOLS TEACHING EXCELLENCE ACT OF 2020**

#### **SECTION I: KEY FINDINGS**

**WHEREAS**, it is important for the District to continue to retain skilled, experienced, and dedicated teachers and staff and provide them with ongoing training to maintain high-quality education in our schools, but compensation of teachers and staff has fallen below that of surrounding communities as a result of state funding formulas; 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**, the Board of Education (“Board”) of the Davis Joint Unified School District (“District”) is committed to preserving strong academic reading, writing, math, science and technology programs and supporting athletics, arts and music; and

**WHEREAS**, the Board believes that high performing, safe schools are part of what makes our community a desirable place to live, and that by keeping Davis schools strong, we keep the community strong; and

**WHEREAS**, funding for the District from the State of California under current funding models and other sources is 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; and

**WHEREAS**, the voters of this District have a history of supporting our local schools by voting to support school funding to protect academic excellence in local classrooms, and in 2016, voters approved a qualified special tax known as Measure H; and

**WHEREAS**, supplementing Measure H with a new, permanent, qualified special tax (“Parcel Tax”) is now needed to provide a sufficient, stable local funding source that cannot be taken by the State in order to maintain outstanding programs and retain highly qualified, experienced teachers and staff that our children deserve.

#### **SECTION II: TERMS**

##### **A. Purpose of Tax**

The broad purposes of the Parcel Tax shall be to attract and retain quality teachers and staff by keeping compensation competitive, thereby preserving outstanding instruction in math, science, reading, writing, history, social studies and technology; supporting athletics, arts and music; limiting class sizes; and supporting counseling services and student health and safety.

The specific purpose of the Parcel Tax is to provide funds to keep competitive compensation for certificated and classified District staff persons to enable the District to keep pace with salaries and benefits in neighboring communities. Funds shall be allocated each year by the Board of Education in the amounts or percentages, and in the manner set forth in existing agreements between the District and its employee associations, including the Davis Teachers Association and California School Employees Association Chapter 572, as may be amended over time.

Expenditures may be made to support the following:

- Competitive compensation and benefits for the purpose of attracting and retaining quality teachers and staff.

In no event shall Parcel Tax proceeds be used to pay compensation and/or fringe benefits for senior level certificated and classified administrators employed by the District under an employment contract.

### **B. Basis of Tax**

The Parcel Tax shall be levied beginning on July 1, 2020 on all Parcels of Taxable Real Property in the District at a rate of One Hundred and Ninety-Eight Dollars (\$198.00) per parcel annually ("Parcel Tax Rate"), increased every July 1 for inflation as described below. The Parcel Tax will be levied every year until such time as the Board or the voters modify, replace or eliminate the Parcel Tax in accordance with applicable law. The Parcel 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.

To account for the impact of inflation on the cost of delivering the Programs, the Parcel Tax Rate shall be adjusted annually 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. The first adjustment shall occur on July 1, 2021 and every July 1 thereafter for the life of the tax. In the event this index is no longer published, the Board shall adopt a comparable index as it shall reasonably determine. The District shall provide notice each year to the County Tax Collectors of the Counties of Yolo and Solano of the adjusted Parcel Tax Rate. The Board may determine in its discretion to not impose the full Parcel Tax Rate and/or an inflationary adjustment in one or more years during the life of the Parcel Tax.

"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 Parcel Tax in such year.

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 outlined below.

### **C. Exemptions**

Pursuant to any procedures adopted by the District, upon application an exemption from payment of the Parcel Tax shall be granted on any Parcel of Taxable Real Property owned by one or more of the following:

- a. Persons who will attain 65 years of age as of July 1 of the tax year and are occupying said parcel as his or her principal residence ("Senior Citizen Exemption");

b. Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal residence (“SSI Exemption”);

c. Persons 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, and occupying said parcel as his or her principal residence (“SSDI Exemption”);

d. Persons who own and occupy said parcel as his or her principal residence and who, as of July 1 of the tax year for which an exemption is sought, meet both of the conditions described in (i) and (ii) below:

i. Are District Employees. “District Employees” are persons who meet any of the following categories:

1. Temporary certificated employees of the District, as defined by Education Code sections 44909, 44919, 44920, and 44921.

2. Probationary certificated employees of the District, as defined by Education Code section 44915.

3. Permanent certificated employees of the District, as defined by Education Code sections 44830 and 44929.21.

4. Permanent classified employees of the District, as defined by Education Code sections 45101, 45103, and 45113.

ii. Are guaranteed a half-time or greater assignment with the District for the following school year.

The District shall make all determinations regarding an employee’s eligibility for this exemption, including whether the employee is guaranteed a half-time or greater assignment with the District.

Unless prohibited by law, the District reserves the right through Board action to allow and recognize exemptions for any period of time that are created by law during the time that the Parcel Tax remains in effect, but shall not be required to do so.

In the case of all exemptions specified above, an exemption will only be granted after application for such exemption is made in the manner and at the times required by the District’s administrative procedures, which procedures may be adjusted over time by the Board. Exemptions shall continue only for so long as a person continues to qualify for the exemption.

#### **D. 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, SSI Exemption, the SSDI Exemption and the District Employee Exemption, 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 or as otherwise established by the Board:

1. All claims shall be filed with the Superintendent of the District no later than one year after the date the Parcel Tax was paid. The claimant shall file the claim within this time period and the claim shall be finally acted upon by the Board as a prerequisite to bringing suit thereon.
2. Pursuant to Government Code section 935(b), the claim shall be subject to the provisions of Government Code sections 945.6 and 946.
3. The Board shall act on a timely claim within the time period required by Government Code section 912.4.
4. 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 Parcel Tax. Whether any particular claim is to be resolved by the District or by a County shall be determined by the District, in coordination with the County as necessary.

#### **E. 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 the Parcel Tax.

#### **F. Accountability Measures**

The proceeds of the Parcel Tax shall be applied only to the Programs identified above. The proceeds of the Parcel Tax shall be deposited into a fund, which may include subaccounts if needed, which shall be kept separate and apart from other funds of the District. No later than December 31 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, a Citizens Oversight Committee shall be appointed by the Governing Board to ensure that the Parcel Tax proceeds collected pursuant to this measure are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds. The Board may designate an existing Citizens Oversight Committee to oversee the Parcel Tax collections from this measure if desired.

#### **G. 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, including the Parcel Tax, the Parcel Tax Rate, the Programs or any other aspect of the measure be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure hereof shall remain in full force and effect to the fullest extent allowed by law.

#### **H. Protection of Funding**

Current law forbids any decrease in State or Federal funding to the District because of the District's levy of the Parcel Tax. However, if any such funds are reduced because of the levy thereof, then the amount of the Parcel Taxes may be reduced annually as necessary in order to restore such State or Federal funding.