

Board of Trustees Agenda Item

Board Meeting Date: August 2, 2010

Title of Item: Adoption of Resolution 2010-14 Calling an Election for Voter Approval for an Educational Parcel Tax

Background and Analysis:

At the August 2, 2010, Study Session of the Board of Trustees the attached Resolution calling for an Educational Parcel Tax election was discussed.

This agenda item recommends the Board of Trustees adopt Resolution 2010-14 calling for an Educational Parcel Tax election to be placed on the November 2, 2010, ballot which, if approved by the voters, would establish an educational parcel tax for a period of six years, beginning July 1, 2011, at the rate of \$69 per year, on each assessor's parcel located within the Foothill-De Anza Community College District, and to implement accountability measures in connection with the temporary levy to ensure the funds are used to:

- (a) maintain core academic classes such as math, science, and writing;
- (b) prepare students for careers in science, technology, engineering and math;
- (c) restore funding to increase the number of classes and lab offerings;
- (d) prepare students to transfer to four-year colleges and universities in a timely manner;
- (e) improve support services for students with disabilities;
- (f) keep the libraries open and maintain critical library services and resources;
- (g) prepare students for careers in computers and emerging technology;
- (h) maintain job re-training programs; and
- (i) provide essential student and support services

Recommendation:

The Vice Chancellor of Business Services recommends the Board of Trustees adopt Resolution 2010-14 calling for an Educational Parcel Tax election to be placed on the November 2, 2010, ballot

Submitted by:	Andy Dunn, Vice Chancellor, ext. 6201
Additional contact names:	
Is backup provided?	Yes

BEFORE THE BOARD OF TRUSTEES
OF THE FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Resolution # 2010-14

RESOLUTION CALLING AN ELECTION FOR VOTER
APPROVAL FOR AN EDUCATIONAL PARCEL TAX

WHEREAS, the Foothill-De Anza Community College District (the “District”) provides high quality college education at Foothill College and De Anza College; and

WHEREAS, the District plays a critical role in training students for careers in healthcare, nursing, technology and sciences, as well as prepares students for transfer to four-year universities; and

WHEREAS, future funding for the District from the State of California (the “State”) and other sources is projected to be inadequate to provide the level of support to the District’s educational programs which the residents of the District expect; and

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

WHEREAS, the proceeds of such special taxes are required by law to be applied for the benefit of the community college and cannot be transferred to the State or any other district; and

WHEREAS, the Board of Trustees of the District proposes to establish the levy of an education parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and

WHEREAS, the District has conducted a noticed public hearing in connection with the proposed election regarding a qualified special tax prior to the adoption of this Resolution;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Foothill-De Anza Community College District as follows:

Section 1. This Board of Trustees (the “Board”) finds and determines that the foregoing recitals are true and correct.

Section 2. This Board hereby proposes to establish and levy an education parcel tax to be used to:

- (a) maintain core academic classes such as math, science, and writing;
- (b) prepare students for careers in science, technology, engineering and math;

- (c) restore funding to increase the number of classes and lab offerings;
- (d) prepare students to transfer to four-year colleges and universities in a timely manner;
- (e) improve support services for students with disabilities;
- (f) keep the libraries open and maintain critical library services and resources;
- (g) prepare students for careers in computers and emerging technology;
- (h) maintain job re-training programs; and
- (i) provide essential student and support services.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE EDUCATIONAL SPECIAL PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES OR BENEFITS. Parcel tax proceeds shall only be spent for De Anza College, Foothill College, Foothill Educational Center (Middlefield) and central services.

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

Section 3. The education parcel tax shall be a qualified special tax of \$69 per year assessed against each Parcel.

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 Assessor/Tax Collector of Santa Clara County issues a separate tax bill for *ad valorem* property taxes. The special tax shall be levied in each fiscal year for six (6) full years following voter approval of the tax.

Section 4. Subject to voter approval as set forth below, the education parcel tax shall be levied commencing with the 2011-2012 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* taxes collected by the Santa Clara County Tax Collector. In accordance with the requirements of Government Code Section 50075.3, the District shall create a separate account into which the proceeds of the special tax shall be deposited.

Section 5. The levy and collection of the education 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 education parcel tax may be levied. In the event that the levy and collection does have such an effect, the District shall reduce the education parcel tax levy to the extent of any such decrease or offset.

Section 6. This 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 educational parcel tax may be spent for the authorized purposes.

Section 7. The Board hereby requests that the Santa Clara County Registrar of Voters submit the following measure to the voters of the District and to print this entire Full Ballot Text in the ballot pamphlet:

*FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
EDUCATIONAL OPPORTUNITY AND JOB TRAINING MEASURE “ — ”
Foothill-De Anza Community College District*

INTRODUCTION AND PURPOSE

To protect Foothill College and De Anza College from State budget cuts, provide local funding that cannot be taken away by the State and preserve affordable, quality education for students, Foothill-De Anza Community College District proposes to establish an education parcel tax for a period of six years, beginning July 1, 2011, at the rate of \$69 per year, on each assessor’s parcel located within the Foothill-De Anza Community College District, and to implement accountability measures in connection with the temporary levy to ensure the funds are used to:

- (a) maintain core academic classes such as math, science, and writing;
- (b) prepare students for careers in science, technology, engineering and math;
- (c) restore funding to increase the number of classes and lab offerings;
- (d) prepare students to transfer to four-year colleges and universities in a timely manner;
- (e) improve support services for students with disabilities;
- (f) keep the libraries open and maintain critical library services and resources;
- (g) prepare students for careers in computers and emerging technology;
- (h) maintain job re-training programs; and
- (i) provide essential student and support services.

AMOUNT OF EDUCATION PARCEL TAX; PERIOD OF ASSESSMENT

The education parcel tax shall be \$69 (or less as provided below) per year for six (6) full years assessed against each parcel.

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

DEFINITION OF “PARCEL”

For purposes of the special tax, the term “Parcel” means any parcel of land which lies wholly or partially within the boundaries of the Foothill De-Anza Community College District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Clara County Assessor/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 be exempt from the education parcel tax in such year.

For purposes of this special tax, any such “Parcels” which are (i) contiguous, (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by the owner submitting evidence of such facts by June 15 of any year to the Board of Trustees of the Foothill De Anza Community College District, be treated as a single “parcel” for purposes of the levy of this education parcel tax.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

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

EXEMPTIONS FROM THE TAX

Current applicable California law does not provide any exemptions from the payment of the educational parcel tax, including exemptions for owners of parcels who are either 65 years of age or older or receive Supplemental Social Security income for a disability, regardless of age. However, in the event applicable law changes during the term of this educational parcel tax, the District intends to grant both seniors and disabled persons receiving SSI an exemption, to the extent legally permissible.

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 education parcel tax levied in accordance with this Measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education 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 education 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 education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above.

Under no circumstances shall any of the proceeds of the educational special parcel tax be used for administrators' salaries or benefits. Parcel tax proceeds shall only be spent for De Anza College, Foothill College, Foothill Educational Center (Middlefield) and central services.

CITIZEN OVERSIGHT

In addition to the accountability measures required by State law, an Oversight Committee shall be appointed by the Board of Trustees to 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.

End of Full Ballot Text of Measure

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as follows:

“To protect Foothill College/De Anza College from State budget cuts, provide local funding that cannot be taken away by the State, preserve affordable, quality education for students, including:

- Core academic classes including math, science and writing;
- Training for careers in healthcare, nursing, paramedics, technology, engineering and sciences; and
- Preparing students to transfer to 4-year universities,

shall Foothill - De Anza Community College District levy \$69 per parcel annually for six years with citizen oversight and no money for administrators' salaries?”

Yes _____ No _____

The District's Chancellor, or designee, is hereby authorized and directed to make any changes to the text of 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 Section 7 shall be submitted to the voters of the District at an election to be held on November 2, 2010. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2011.

Section 9. This Resolution shall stand as the order the Santa Clara County Registrar of Voters to call an election within the boundaries of the District on November 2, 2010. The Santa Clara County Registrar of Voters and the Santa Clara County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 2, 2010 within the District.

Section 10. The Board hereby requests that the Santa Clara County Registrar of Voters, or other appropriate election official of the 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. The Board hereby agrees to reimburse Santa Clara County in full for any services performed 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 Clara County Superintendent of Schools and the Registrar of Voters/Elections Department of Santa Clara County, as well as the Clerk of the Board of Supervisors of Santa Clara County, not later than August 6, 2010, and to cause to give notice of the election by causing to be published a copy of this Resolution in a local newspaper of general circulation within the District once, 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's 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 Santa Clara Registrar of Voters/Elections Department, a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by the Registrar.

Section 14. Subject to two-thirds approval of the voters, the qualified special education parcel tax shall be collected by the Santa Clara County Tax Collector, at the same time and manner and shall be subject to the same penalties as ad valorem property

taxes collected by the Tax Collector. The tax shall bear interest at the same rate for unpaid ad valorem property taxes until paid.

Section 15. The District's Vice Chancellor, Business Services shall, pursuant to Government Code Section 50075.3 file an annual report with the Board as provided herein accounting for the education tax revenues collected and the manner in which they have been spent.

Section 16. Subject to two-thirds voter approval and prior to adoption of a resolution levying the qualified special tax in any given year, this Board shall conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be published pursuant to California Government Code Section 54954.4(b)(1). Following said hearing this Board may adopt a resolution fixing the amount of tax to be raised and the rates for each type of property. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible.

Section 17. 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.

The foregoing Resolution was adopted by the Board of Trustees of the Foothill-De Anza Community College District on August 2, 2010 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

/s/ _____
Bruce Swenson
President, Board of Trustees
Foothill-De Anza Community College
District

ATTEST:

/s/ _____
Linda M. Thor, Ed.D.
Secretary, Board of Trustees
Foothill-De Anza Community College
District

EXHIBIT A
FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Foothill-De Anza Community College District of Santa Clara County, California, that in accordance with the provisions of the Government Code of the State of California, an election will be held on November 2, 2010, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

“To protect Foothill College/De Anza College from State budget cuts, provide local funding that cannot be taken away by the State, preserve affordable, quality education for students, including:

- Core academic classes including math, science and writing;
- Training for careers in healthcare, nursing, paramedics, technology, engineering and sciences; and
- Preparing students to transfer to 4-year universities,

shall Foothill - De Anza Community College District levy \$69 per parcel annually for six years with citizen oversight and no money for administrators' salaries?”

The Santa Clara County Registrar of Voters, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Trustees of the Foothill-De Anza Community College District, adopted August 2, 2010.

IN WITNESS WHEREOF, I have hereunto set my hand this day, August __, 2010.

SANTA CLARA COUNTY SUPERINTENDENT
OF SCHOOLS

By: _____
