

MEASURE A2018 - BUELLTON UNION SCHOOL DISTRICT

EXHIBIT

A

BALLOT MEASURE FULL TEXT OF MEASURE

INTRODUCTION

"To improve the quality of education; bring back the music program; enhance academic programs in science, technology, engineering, math and arts; increase student access to computers and technology; and maintain small class sizes; shall Buellton Union School District be authorized to levy \$99 per parcel annually for eight years raising approximately \$250,000 / year, provide a senior citizens' exemption, have an independent citizens' oversight committee, with no funds for administrators' salaries, and require all funds to be spent locally?"

STATEMENT OF PURPOSES

To provide local revenue that cannot be taken by the State and to aid in maintaining public education in our schools, the Buellton Union School District proposes to levy and collect a qualified special parcel tax as described below (see "SPECIAL TAX AND PROCEDURES" below), and to implement accountability measures in connection with the special parcel tax to provide oversight and accountability to ensure that funds are used to:

- Improve academic programs in Science, Technology, Engineering, the Arts and Mathematics
- Bring back the music program for grades TK-8
- Maintain small class sizes
- Increase student access to 21st century technology to improve student learning
- Preserve reading intervention programs for at-risk students
- Expand student health/wellness programs for all students

The Board of Trustees will utilize parcel tax proceeds for the purposes listed above, unless the Board of Trustees determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so unfeasible or inadvisable. In any event, the Board of Trustees will not fund any program or reduction other than those listed above from the proceeds of the special parcel taxes.

SPECIAL TAX AND PROCEDURES

Special Tax Generally. Subject to two-thirds approval of the voters, the special tax of \$99 per parcel shall be levied and collected for a period of eight (8) years, commencing July 1, 2019, and be collected by the Santa Barbara County Tax

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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.

Definition of Parcel. A parcel is defined as any unit of land in the District that receives a separate tax bill from the Santa Barbara County Tax Collector. However, with respect to any parcel that is classified by the Santa Barbara County Assessor as a timeshare property, for the purposes of levying and collecting the special tax against such parcels, to the extent permitted by law such levy shall be set in amount proportional to the percentage of the year owned by said timeshare.

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 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 parcel tax.
- *Supplemental Security Income Exemption.* An exemption shall be available to persons who receive Supplemental Security Income ("SSI") for a disability regardless of age, and own and occupy as a principal residence a parcel subject to the parcel tax.

Exclusive Procedures. The procedures described herein with respect to the levy and collection of the special tax and exemptions, and any additional procedures established by the Board of Trustees, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special parcel 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 shall adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the qualified special tax.

ACCOUNTABILITY MEASURES

Legally Required 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 special parcel taxes levied in accordance with this Measure: (a) the specific purposes of the special parcel tax shall be only those purposes identified above; (b) the proceeds of the special 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 special parcel taxes must be deposited; and (d) an annual written report shall be made by the District's chief fiscal officer to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the special taxes and (ii) the status of any projects, programs, or

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purposes required or authorized to be funded from the proceeds of the special taxes, as identified above.

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 parcel taxes 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.