

RESOLUTION OF THE BOARD OF EDUCATION PETALUMA JOINT UNION HIGH SCHOOL DISTRICTS ("PETALUMA CITY SCHOOLS"), OF THE COUNTIES OF SONOMA AND MARIN, STATE OF CALIFORNIA, CALLING AN ELECTION FOR APPROVAL OF AN EDUCATION PARCEL TAX.

ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH ANY OTHER ELECTIONS OCCURRING ON NOVEMBER 4, 2025

**WHEREAS**, Petaluma Joint Union High School District ("District") and Petaluma City Elementary School District (together "Petaluma City Schools") provide a high-quality education for approximately 7,400 students attending seven elementary schools, nine secondary schools, and an adult education school serving the greater Petaluma area; and

**WHEREAS**, thanks to excellent teachers and strong support for local junior high and high schools from parents and the community, local students graduate prepared for college and in-demand careers; and

**WHEREAS**, nationally, the State ranks among the lowest in funding per student provided to public schools and Petaluma City Schools receives far less funding than many school districts in the North Bay; and

**WHEREAS**, over the last three years, Petaluma City Schools has lost close to 40% of local teachers, with many leaving to work in other nearby school districts that offer higher compensation; and

**WHEREAS**, many Petaluma teachers and school employees have had to take on second and even third jobs in order to support themselves and their families; and

**WHEREAS**, having a great teacher in the classroom is the most important element of providing a quality education for students and experienced teachers support high-quality instruction in science, technology, engineering, math, writing, arts and music; and

**WHEREAS**, due to inadequate state funding, this Board of Education ("Board") believes that locally controlled funding from a school parcel tax is important for keeping great teachers in local classrooms and protecting quality academic programs in local schools and is putting forth a ballot measure for local voters to consider enhanced funding for local junior high schools and high schools that cannot be taken away by the State; and

**WHEREAS**, if approved by local voters, funds from the local school parcel tax measure would be used to attract and retain excellent teachers; enhance science, technology, engineering, math and writing opportunities for students; maintain smaller class sizes; provide school librarians and keep school libraries open; and prepare students for college and careers; and

**WHEREAS**, the measure would require fiscal accountability protections, including an independent Citizens' Oversight Committee and mandatory annual audits to ensure funds are spent as promised; and

**WHEREAS**, none of the money raised by the parcel tax measure could be used for administrators' salaries or pensions; and

**WHEREAS**, all funds from the measure must stay local to benefit local junior high schools and high schools only and no funds could be taken by the State or used for other purposes; and

**WHEREAS**, homeowners age 65 and over and certain low-income people with disabilities would be eligible for an exemption from the cost of the measure; and

**WHEREAS**, the Board believes that, even if you do not have school-age children, investing in quality local schools supports a strong community and strong property values; and

**WHEREAS**, California Constitution, Article XIIIA, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of two-thirds of the electorate, to levy qualified special taxes on real property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of 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; and

**WHEREAS**, in the judgment of this Board, following a public hearing and comment, it is advisable to request that the Sonoma County Superintendent of Schools and Marin County Superintendent of Schools ("County Superintendents") call an election and submit to the voters of the District the question of whether the District shall levy a qualified special tax within the District, for the purpose of raising revenue for the District; and

**WHEREAS**, pursuant to the Education Code and Elections Code such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

## NOW, THEREFORE, IT IS DETERMINED AND ORDERED as follows:

**Section 1. Recitals.** The Board hereby finds and determines that the foregoing recitals are true and correct.

**Section 2.** Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to the Education Code to the Sonoma County Superintendent of Schools and Marin County Superintendent of Schools ("County Superintendents") to call an election within the boundaries of the District on November 4, 2025. The Sonoma County Registrar of Voters and Marin County Registrar of Voters ("County Registrars") are hereby requested to determine which of the County Registrars shall conduct the election on behalf of the District in accordance with Education Code section 5303.

**Section 3. Date and Purpose of Measure.** Pursuant to the California Constitution and Government Code, an election shall be held within the boundaries of the District on Tuesday, November 4, 2025, 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 qualified 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**.

**Section 4. Collection of the Tax**. Beginning July 1, 2026, if adopted by voters, the qualified special tax shall be collected by the County Tax Collectors of each of Sonoma County and Marin County ("County Tax Collectors"), 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 for their respective jurisdictions. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid. With respect to all general property tax matters within their respective jurisdictions, the County Tax Collectors 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 exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

**Section 5. Authority for Ordering Election**. The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

**Section 6. Authority for Specifications**. The authority for the specification of this election order is contained in the Education Code.

**Section 7. Resolution to County Officials**. The Secretary to the Board is hereby directed to cause certified copies of this Resolution and order to be delivered no later than August 7, 2025, to the County Superintendents, the Sonoma County Registrar of Voters and Marin County Registrar of Voters ("Registrars"), and the Clerk of the Board of Supervisors of Sonoma County and the Clerk of the Board of Supervisors of Marin County ("County Boards").

**Section 8. Formal Notice**. The County Superintendents are hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the forms attached hereto as **Exhibit C** and **Exhibit D** (the "Formal Notices"), and to call the election by causing the respective Formal Notices to be posted in accordance with the applicable law no later than August 8, 2025, or to otherwise cause the notice to be published as permitted by law. The Secretary to the Board, on behalf of and as may be requested by the County Superintendents, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

### Section 9. Conduct of Election.

- (a) Request to Registrar. Pursuant to State law, the Registrars are requested to take all steps to hold the election on November 4, 2025, in accordance with law and these specifications, including the determination of whether the Sonoma County or Marin County Registrar will act as the elections official. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.
- (b) Voter Pamphlet. The Registrars are 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 the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the Registrars are 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 \_\_\_. If you desire a copy of the Measure, please call the County Registrar of Voters at {phone number} and a copy will be mailed at no cost to you."

- (c) Consolidation. The County Superintendents and the County Boards are hereby requested to consolidate the election ordered hereby with any and all other elections as may be held on the same day in the same territory or in territory that is in part the same.
- (d) Canvass and Declaration of Results. The County Boards are authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.
- (e) Cost of Election. The District will reimburse the Registrars and the Counties for costs associated with the election as required by law.

**Section 10. 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 the authorized purposes.

**Section 11. Ballot Arguments**. The Board President and/or their designees are hereby authorized to prepare and file with the Registrars any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrars, which shall be considered the official ballot arguments of the Board as sponsor of the Measure and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

**Section 12. Official Actions**. The District Superintendent, Board President, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in **Exhibits A and B** hereto, and to this Resolution, to comply with requirements of law and election officials or which are, in the judgment of the Superintendent and/or Board President, in the best interests of the District.

Section 13.	<b>Effective Date.</b>	This Resolution	shall take	effect from	and after its
adoption.					

The foregoing resolution was introduced by Kyan Williams		
who moved its adoption, seconded by <u>Caitlin Quinn</u> , on <u>Award U</u> , 2025 by the following vote:	and	adopted

AYES: 3

NOES:

ABSENT:\_\_\_\

ABSTAIN: 1

President of the Board of Education of the Petaluma Joint Union High School District

ATTEST:

Clerk of the Board of Education of the Petaluma Joint Union High School District

### **EXHIBIT A**

## **Summary of Measure**

The Measure shall be summarized in the following form, and the County of Sonoma Registrar of Voters and County of Marin Registrar of Voters are requested to cause this summary of the Measure to appear on the ballot:

## \*\*\* Begin Summary Text \*\*\*

**Petaluma Joint Union High School District Educational Excellence Measure.** To provide locally controlled funding for local junior high/ high schools that cannot be taken away by the state to attract/ retain excellent teachers; enhance math, science, engineering, technology, writing programs; maintain smaller class sizes; and prepare students for college/ careers, shall Petaluma Joint Union High School District's measure be adopted levying an \$129 educational parcel tax, raising \$3,020,000 annually, for 8 years, with exemptions for seniors, no funds for administrators' salaries and independent citizen oversight?

\*\*\* End Summary Text \*\*\*

### **EXHIBIT B**

## **Full Ballot Text**

### \*\*\* Begin Full Ballot Text \*\*\*

## Petaluma Joint Union High School District Educational Excellence Measure

### Measure

[letter designation to be assigned by Sonoma County Registrar of Voters]

Petaluma City Schools provides a high-quality education for approximately 7,400 students attending seven elementary schools, nine secondary schools and an adult education school serving the greater Petaluma area.

Thanks to excellent teachers and strong support for local junior high and high schools from parents and the community, local students graduate prepared for college and in-demand careers.

Nationally, California ranks among the lowest in funding per student provided to public schools and Petaluma City Schools receives far less funding than many school districts in the North Bay.

Over the last three years, Petaluma City Schools has lost close to 40% of local teachers, with many leaving to work in other nearby school districts that offer higher compensation.

Many Petaluma teachers and school employees have had to take on second and even third jobs in order to support themselves and their families.

Having a great teacher in the classroom is the most important element of providing a quality education for students and experienced teachers support high-quality instruction in science, technology, engineering, math, writing, arts and music.

Due to inadequate state funding, the Petaluma City Schools Board of Education believes that locally controlled funding from a school parcel tax is important for keeping great teachers in local classrooms and protecting quality academic programs in local schools and is putting forth a ballot measure for local voters to consider enhanced funding for local junior high schools and high schools that cannot be taken away by the State.

If approved by local voters, funds from the local school parcel tax measure would be used to attract and retain excellent teachers; enhance science, technology, engineering, math and writing opportunities for students; maintain smaller class sizes; provide school librarians and keep school libraries open; and prepare students for college and careers.

The measure would require fiscal accountability protections, including an independent Citizens' Oversight Committee and mandatory annual audits to ensure funds are spent as promised.

None of the money raised by the parcel tax measure could be used for administrators' salaries or pensions.

All funds from the measure must stay local to benefit local junior high schools and high schools only and no funds could be taken by the State or used for other purposes.

Homeowners age 65 and over and certain low-income people with disabilities would be eligible for an exemption from the cost of the measure.

The Board believes that, even if you do not have school-age children, investing in quality local schools supports a strong community and strong property values.

#### **TERMS**

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- To attract and retain excellent teachers
- To enhance math, science, engineering, technology, and writing programs
- To maintain smaller class sizes
- To prepare students for college and careers

No funds will be spent on administrative salaries or benefits.

### A. Amount and Basis of Tax

This qualified special tax shall authorize the District to annually levy a special tax of \$129 per Parcel of Taxable Real Property beginning July 1, 2026, and continuing for a period of eight (8) years. If a parcel spans both Marin and Sonoma Counties, then the parcel will be treated as a single assessor's parcel for purposes of the amount of tax due.

This qualified special tax is estimated to raise \$3,020,000 in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy.

"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 County Tax Collectors' Office(s). 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.

If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

## B. <u>Exemptions</u>

Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who is/are:

- 1. An individual who will attain 65 years of age prior to July 1 of the tax year and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,
- Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal residence ("SSI Exemption"); or
- 3. 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").

The District shall annually provide to the Sonoma County Tax Collector and Marin County Tax Collector ("County Tax Collectors") or other appropriate official of the respective County a list of parcels that the District has approved for an exemption.

Exemptions may be granted based on a one-time application, subject to the District's right to verify a property owner's continuing qualification for exemption.

## C. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collectors 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 any exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the Counties shall be determined by the District, in coordination with the Counties as necessary.

### D. Appropriations Limit

Pursuant to California Constitution Article XIIIB and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

### E. <u>Mandatory Accountability Protections</u>

1. Specific Purposes. 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.

- 2. Annual Reports. 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. The report may relate to the calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
- 3. Independent Citizens' Oversight Committee. The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation and shall have the option to extend the existing parcel tax or other independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

# F. <u>Protection of Funding</u>

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

## 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 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.

\*\*\* End Full Ballot Text \*\*\*

### **EXHIBIT C**

### Formal Notice Of Special Tax Election

[For Use by County Superintendent]

NOTICE IS HEREBY GIVEN to the qualified electors of Petaluma Joint Union High School District of Sonoma County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an election will be held on November 4, 2025, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

Petaluma Joint Union High School District Educational Excellence Measure. To provide locally controlled funding for local junior high/ high schools that cannot be taken away by the state to attract/ retain excellent teachers; enhance math, science, engineering, technology, writing programs; maintain smaller class sizes; and prepare students for college/ careers, shall Petaluma Joint Union High School District's measure be adopted levying an \$129 educational parcel tax, raising \$3,020,000 annually, for 8 years, with exemptions for seniors, no funds for administrators' salaries and independent citizen oversight?

By execution of this formal Notice of Election the Sonoma County Superintendent of Schools 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 Sonoma County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Petaluma Joint Union High School District adopted August  $\sqrt{7}$ , 2025, in accordance with the provisions of Education Code sections 5302, 5325 and 5361.

IN	WITNESS	WHEREOF,	Ι	have	hereunto	set	my	hand	this	day,
	2025.									

County Superintendent of Schools Sonoma County, California