

Davis Joint Unified School District

Resolution No. 24-14

**A Resolution of the Governing Board of the Davis Joint Unified School District,
Approving the Davis Joint Unified School District Measure E, Fiscal Year 2013-
2014, and Levying and Apportioning the Special Tax**

WHEREAS, the Governing Board of the Davis Joint Unified School District (the “Board”) on June 28, 2012, duly adopted its Resolution No. 59-12 (the “Resolution”) establishing Davis Joint Unified School District Measure E for the purpose of providing quality educational programs in the District and other lawful purposes of the District and providing for the levy of a special tax in and for the District; 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, Measure E was passed by the voters of the District on November 6, 2012; and

WHEREAS, on March 6, 2013, following the passage of Measure E, the California Court of Appeals for the First Appellate Division issued its final published decision in *Borikas v. Alameda Unified School District* which clarified the uniformity requirement and senior exemptions embodied in Government Code section 50079, as well as confirmed the availability of the doctrine of severance in the context of Parcel Tax Measures: and

WHEREAS, on June 12, 2013, the California Supreme Court denied review of *Borikas* thereby making the *Borikas* decision final; and

WHEREAS, the *Borikas* court is a court of competent jurisdiction which has declared that taxes assessed pursuant to Government Code section 50079 must be at a uniform tax rate.

WHEREAS, Measure E presently includes a tax rate structure with differentiated tax rates; and

WHEREAS, the Board recognizes that application of the court decision in *Borikas* requires a uniform tax rate for all parcels subject to Measure E; and

WHEREAS, to comply with this clarification of the law resulting from the *Borikas* decision, the Board desires to implement a uniform tax rate for all parcels subject to Measure E as more fully detailed in the Davis Joint Unified School District Measure E Tax Report, Fiscal Year 2013-2014 (the “Tax Report”); and

WHEREAS, Measure E contains a “severability clause” that allows the Board to implement a uniform tax rate under such circumstances which reads as follows:

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 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; and

WHEREAS, the Tax Report has been submitted to the Board and the Board has determined to approve the Tax Report to levy the special tax on all nonexempt parcels at the rate specified in the Tax Report;

NOW, THEREFORE, the Board resolves as follows:

Section 1. The Board finds and determines that the above recitals are true and correct.

Section 2. The Board finds and determines that application of the court decision in *Borikas v. Alameda Unified School District* to Measure E requires the District to implement a uniform tax rate for all taxable parcels of real property through application of the Measure E severability clause as detailed in the Tax Report.

Section 3. The Davis Joint Unified School District Measure E Tax Report, Fiscal Year 2013-2014, in the form submitted to this meeting and on file with the Board is hereby approved and adopted. The Superintendent and his designees are hereby authorized to make changes to the Tax Report in response to appeals from taxpayers, or otherwise, in order to correct errors that may, from time to time, arise in the application of the special tax to particular parcels.

Section 4. Pursuant to Article XIII A of the California Constitution and Government Code section 50075, the special tax is hereby levied at the rates specified in the Tax Report and is hereby apportioned in the manner specified in the Resolution (and as more particularly described in the Tax Report).

Section 5. Pursuant to Article XIII A of the California Constitution and Government Code section 50075, the special tax shall be collected by the Tax Collector of the County of Yolo and the County of Solano (“County Tax Collector”), 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 Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

Section 6. 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.

Section 7. In order to have the tax levied hereby collected in the next tax collection period and thus available to finance the quality education programs approved by the electors of the District, the Superintendent shall deliver the Tax Report together with a certified copy of this Resolution to the tax collector in accordance with the County Tax Collector's requirements.

PASSED AND ADOPTED by the Governing Board of the Davis Joint Unified School District this 15th day of August 2013, by the following vote, to wit:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

President of the Governing Board
Davis Joint Unified School District

ATTEST:

Secretary of Governing Board
Davis Joint Unified School District