



PARCEL TAX REPORT

Davis Joint Unified School District

Education Programs Parcel Tax (Measure H)

Fiscal Year 2023-24

July 2023

Pursuant to
Government Code Sections 50075 and 50079

Tax Administration Consultant:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

(This page intentionally left blank)

Davis Joint Unified School District

Board of Education

Lea Darrah, President

Joe DiNunzio, Trustee

Hiram Jackson, Trustee

Elizabeth Moon, Trustee

District Superintendent

Matt Best

Deputy Superintendent of Business Services

Bruce Colby

Tax Administration Consultant

SCI Consulting Group

Table of Contents

Executive Summary	1
Rate and Method of Apportionment of Special Tax	3
Special Tax, Fiscal Year 2023-24	4
Preliminary Budget for Fiscal Year 2023-24	4
Summary of Special Tax Revenues by Year	5
Administration of Special Taxes	7
Introduction.....	7
General Administrative Requirements.....	7
Delinquency Procedures	7
Use of Proceeds.....	8
Senior Exemptions.....	8
Supplemental Security Income (“SSI”) Exemptions	9
Social Security Disability Insurance (“SSDI”) Exemptions	9
Tax Exempt Property	9
Measure H Ballot Results	10
Davis Joint Unified School District Boundary.....	11
2023-24 Senior, SSI and SSDI Exemptions and Tax Exempt Parcels.....	13
Appendix A – Measure H Ballot Text.....	I
Appendix B – 2023-24 Special Tax Roll	VI

List of Figures

Figure 1 – Measure H Parcel Tax Rate 3

Figure 2 – Special Tax Budget 2023-24 4

Figure 3 – Summary of Special Tax Revenues – Taxable Parcels 5

Figure 4 – Summary of Special Tax Revenues by Fiscal Year 6

Figure 5 – Combined Delinquency Data – Yolo & Solano Counties 8

Executive Summary

On November 8, 2016, registered voters in the Davis Joint Unified School District voted to support a parcel tax measure (Measure H), for the purpose of continuing to support the programs and services previously funded by Measures C and E, which expired at the end of Fiscal Year 2016-17. Measure H was approved by a margin of 71.9% in favor of levying the special tax for a period of eight years, beginning in Fiscal Year 2017-18.

The parcel tax revenues will be used to preserve and continue to fund the following specific programs and services:

- Provide opportunities for all students to reach proficiency by supporting improved instruction in math and reading;
- Provide availability of elementary science instruction programs;
- Provide reduced class sizes for elementary grades;
- Provide availability of sufficient numbers of classes in secondary core subjects including science, math, English, history and social sciences;
- Provide availability of world language programs;
- Provide availability of elementary and secondary school music programs;
- Provide availability of advanced placement classes;
- Provide availability of elective course offerings such as fine art and Career Technical Education;
- Provide availability of school physical education classes;
- Provide availability of elementary and secondary librarian services;
- Provide availability of school counselor, school nurse, other student support staff positions;
- Provide availability of athletics and co-curricular programs including drama, debate, robotics and journalism programs;

- Provide supplemental staff training for classified and certificated employees;
- Improve student nutrition by providing fresh farm produce and from scratch meals;
- Provide additional classroom and library instructional materials, technological materials, equipment and services, and other educational equipment for schools; and
- Provide availability of school site safety and support staff.

This Report summarizes the fiscal year 2023-24 Parcel Tax, Method of Apportionment and other related data. The full ballot text for Measure H is included in Appendix A.

For fiscal year 2023-24 there are 19,024 parcels of real property in the Davis Joint Unified School District. These parcels are located in the Counties of Yolo and Solano. Excluding tax-exempt parcels, there are 15,269 taxable parcels within the District.

Rate and Method of Apportionment of Special Tax

The special tax is levied each year on each taxable parcel of land within the boundaries of the Davis Joint Unified School District at the following annual rates:

Figure 1 – Measure H Parcel Tax Rate

Land Use	Rate FY 2023-24	Unit
Parcel of Taxable Real Property	\$747.20	each

"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 special tax in such year.

If more than one adjacent Assessor parcel constitutes a single Subdivision Map Act parcel, such property is considered to be a single parcel of taxable real property and is levied the amount of \$747.20.

An exemption may be granted on any parcel owned by one or more persons aged 65 years or older who occupies the parcel as a principal residence, upon application for exemption. Exempted seniors may voluntarily opt-in to pay the parcel tax.

An exemption may be granted on any parcel owned by one or more persons receiving Supplemental Security Income ("SSI") for disability, regardless of age, who occupies the parcel as a principal residence, upon application for exemption.

An exemption may be granted on any parcel owned by one or more persons receiving Social Security Disability Insurance benefits ("SSDI"), regardless of age, who occupies the parcel as a principal residence, and 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, upon application for exemption.

The Measure H Parcel Tax is subject to an inflation adjustment annually, commencing as of the 2018-19 tax year, based on the change in the Consumer Price Index for All Urban Consumers California.

Special Tax, Fiscal Year 2023-24

Preliminary Budget for Fiscal Year 2023-24

The preliminary special tax budget for 2023-24 is summarized in Figure 2.

Figure 2 – Special Tax Budget 2023-24

Measure H Education Programs Parcel Tax	Total 2023-2024 Costs
Beginning Fund Balance, July 1, 2023	\$0
Annual Gross Revenue from Special Tax	\$11,399,283
Annual Net Revenue + Fund Balance	\$11,399,283
School Site Support Staff (Secretarial)	\$227,240
Vice Principal	\$80,202
Improving Nutrition	\$70,000
Core Classes	\$1,760,178
Music Programs	\$573,985
Elementary Science Instruction	\$1,289,278
Classroom Supplies	\$165,542
Athletics and CoCurricular Programs	\$697,626
Foreign Language	\$1,190,705
Class Size Reduction	\$316,665
Elective Offering Courses	\$648,959
Staff Development	\$110,312
Librarians	\$725,840
Counselors	\$699,717
Crisis Counselor	\$184,747
Health Aide	\$40,691
Nursing	\$25,664
Psychologist	\$49,521
School Site Safety	\$248,456
Math Programs	\$647,898
Reading Programs	\$1,023,043
Advance Placement	\$80,791
Jr and Sr High Physical Education Programs	\$335,406
Custodial	\$197,578
Tax Administration	\$9,239
Expenses Subtotal	\$11,399,283

Summary of Special Tax Revenues by Year

The special tax revenue for Fiscal Year 2023-24, for taxable parcels, is summarized in Figure 3 below.

Figure 3 – Summary of Special Tax Revenues – Taxable Parcels

Total Parcels	Parcels with Senior Exemption	Parcels with SSI Exemption	Parcels with SSDI Exemption	Tax Exempt Parcels	Total Taxable Parcels	Parcel Tax Units*	Tax Amount per Tax unit	Tax Amount
19,024	2,056	0	7	1,692	15,269	15,256	\$747.20	\$11,399,283

*Parcels with multiple owners on one parcel of real property are assigned a proportionate amount of the tax for each owner. There are 23 such parcels with a total of 9 tax units.

One “tax unit” is assigned to each taxable parcel of real property. Parcels receiving full exempt value by the county are not taxed.

Figure 4 depicts the comparison of special tax amounts levied on taxable parcels by Fiscal Year, with Fiscal Year 2017-18 being the first year levied.

Figure 4 – Summary of Special Tax Revenues by Fiscal Year

Fiscal Year	Total Parcels	Total Tax Units	Tax Rate	Total Tax	Annual Change	
					Tax Units	Tax Amount
2017-18	18,797	15,538	\$620.00	\$9,633,560	-	-
2018-19	18,865	15,445	\$639.84	\$9,882,329	(93)	\$248,769
2019-20	18,883	15,446	\$664.15	\$10,258,461	1	\$376,132
2020-21	18,849	15,375	\$671.46	\$10,323,698	(71)	\$65,237
2021-22	18,967	15,328	\$686.90	\$10,528,803	(47)	\$205,106
2022-23	19,017	15,327	\$721.93	\$11,065,021	(43)	\$505,897
2023-24	19,024	15,256	\$747.20	\$11,399,283	(71)	\$334,262

Administration of Special Taxes

Introduction

Specific details for the administration of the tax are included in the Measure H ballot text in Appendix A of this report. The following narrative provides an overview of the major elements of this administration.

General Administrative Requirements

The special tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the special tax levies have been computed, the levy data must be filed with the County Auditor prior to August 10 of each year for inclusion on property tax bills.

After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The special tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

Delinquency Procedures

The District participates in the "Teeter Plan" with the Counties of Yolo and Solano whereby the Counties pay all delinquent parcel taxes to the District and in return the Counties institute collection proceedings and, when collected, keep all delinquent payments with interest and penalties. This plan allows the District to maintain reliable parcel tax revenues and reduces the cost of collection.

The Counties have the option of removing a special levy from the Teeter Plan if delinquencies exceed the threshold of 5%. The District reviews the Counties of Yolo and Solano Tax Collector's public records annually by June 30 to determine the amount of parcel tax revenues and delinquencies during the fiscal year. As shown in Figure 5 below, delinquencies for Measure H were 0.72% of total special taxes levied for 2022-23 special taxes levied for parcels in Yolo and Solano Counties, combined. Provided the delinquency rate on the special taxes is below 5% for the prior fiscal year, the parcel tax levies will continue to be collected under the Teeter Plan.

Figure 5 – Combined Delinquency Data – Yolo & Solano Counties

	<i>FY 2021-22 Levies</i>
Total Taxable Parcels	15,340
Number of Delinquent Parcels	151
Percent of Parcels Delinquent	0.99%
Total Special Tax Levied	\$11,065,021.18
Total Special Taxes Delinquent	\$79,050.24
Percent of Special Tax Delinquent	0.71%

Use of Proceeds

All proceeds of the tax levied and imposed shall be accounted for and paid into a special account designated for use of operations and maintenance of school facilities only, pursuant to Government Code Section 50075.1(b) and (c).

The Board of Education will hold annual public hearings to set the special tax rate and allocations funded by the Measure. Each year there will be a public accounting of the use of funds during the past year, as required by Government Code Section 50075.3, and approval of the use of funds for the next year, including review by the School Board.

Senior Exemptions

An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies parcel as a principal residence, upon application for exemption. To be eligible for the exemption, such property owners must provide satisfactory proof of such status by filing the required application form and supporting documentation.

Supplemental Security Income (“SSI”) Exemptions

An exemption from payment of the special tax may be granted on any parcel owned by one or more persons receiving Supplemental Security Income (“SSI”) for disability, regardless of age, who occupies the parcel as a principal residence, upon application for exemption. To be eligible for the exemption, such property owners must provide satisfactory proof of such status by filing the required application form and supporting documentation each year.

Social Security Disability Insurance (“SSDI”) Exemptions

An exemption from payment of the special tax may be granted on any parcel owned by one or more persons receiving Social Security Disability Insurance benefits (“SSDI”), regardless of age, who occupies the parcel as a principal residence, and 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. To be eligible for the exemption, such property owners must provide satisfactory proof of such status by filing the required application form and supporting documentation each year.

Tax Exempt Property

Property that is exempt from regular ad valorem property taxation shall not be subject to the Special Tax. Examples of such parcels are condominium complex common areas, and publicly owned or government parcels, as well as zero value parcels.

Measure H Ballot Results

YOLO COUNTY ELECTIONS OFFICE AND

SOLANO COUNTY ELECTIONS OFFICE

TUESDAY, NOVEMBER 8, 2016

MEASURE H

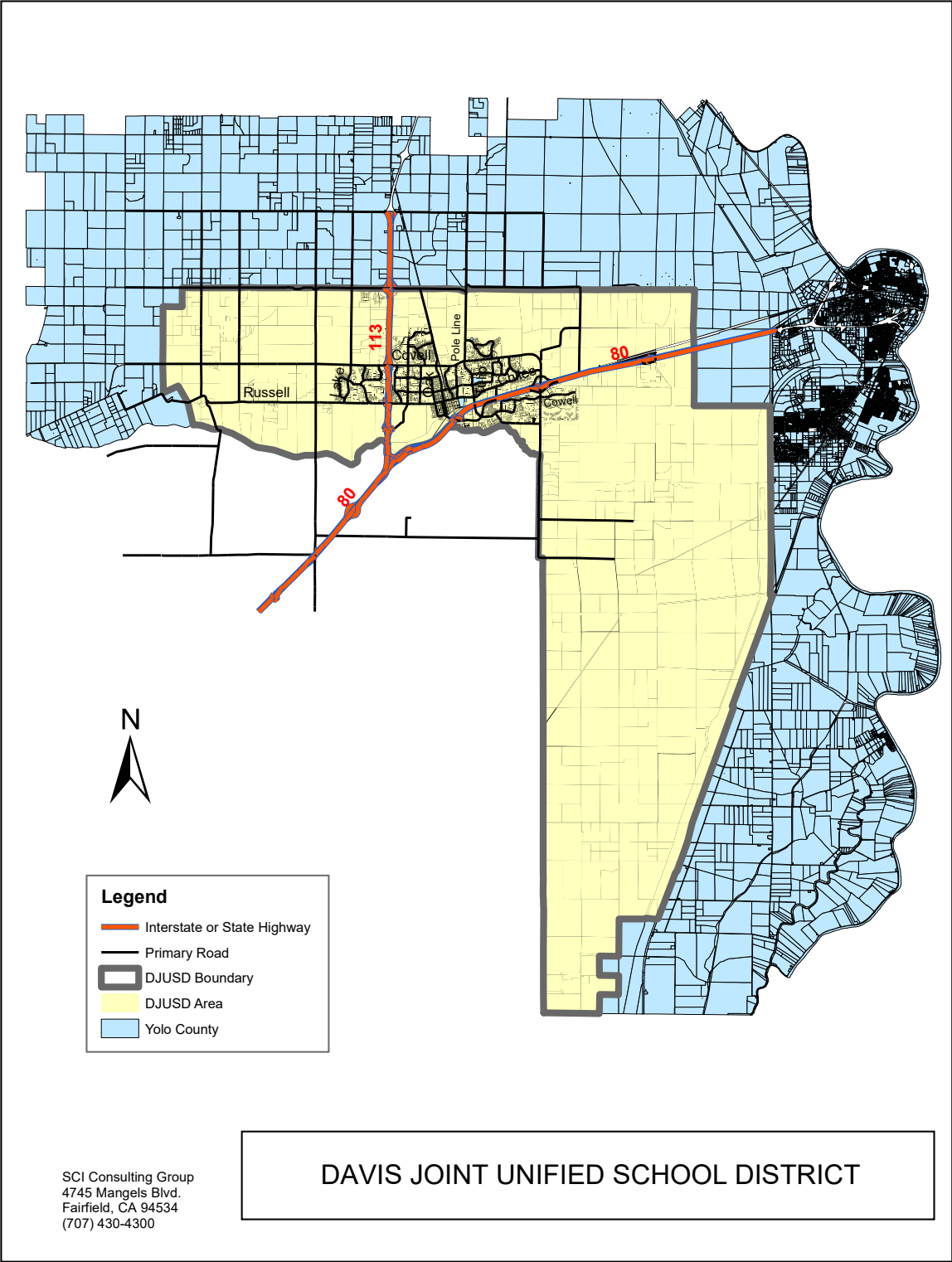
DAVIS JOINT UNIFIED SCHOOL DISTRICT

OFFICIAL ELECTION RESULTS

Measure H				
County	Yes		No	
	Votes	%	Votes	%
Yolo County	23,527	71.9	9,191	28.1
Solano County	16	57.1	12	42.9
Totals	23,543	71.9	9,203	28.1

Davis Joint Unified School District Boundary

The following diagram displays the boundaries of the Davis Joint Unified School District.



2023-24 Senior, SSI and SSDI Exemptions and Tax Exempt Parcels

A list of the parcels approved for a senior exemption, SSI exemption and SSDI exemption, as well as tax exempt parcels for 2023-24, has been filed with the District and is included herein by reference.

Appendix A – Measure H Ballot Text

The full ballot text of Measure H is included on the following pages.

FULL BALLOT TEXT

To provide outstanding academics in math, science, reading, writing, instructional technology and programs in athletics, arts and music; provide high quality teachers; limit class sizes; and support student health and safety; shall the Davis Joint Unified School District replace its expiring parcel taxes with a single eight-year parcel tax of \$620/year, raising approximately \$9.5 million/year, adjusted for inflation; with senior and disability exemptions; with citizens oversight; for the exclusive use of Davis schools?

Purpose

The purpose of the measure is to support the programs and services currently funded by Measures C and E as follows:

- a) Provide opportunities for all students to reach proficiency by supporting improved instruction in math and reading;
- b) Provide availability of elementary science instruction programs;
- c) Provide reduced class sizes for elementary grades;
- d) Provide availability of sufficient numbers of classes in secondary core subjects including science, math, English, history and social sciences;
- e) Provide availability of world language programs;
- f) Provide availability of elementary and secondary school music programs;
- g) Provide availability of advanced placement classes;
- h) Provide availability of elective course offerings such as fine art and Career Technical Education;
- i) Provide availability of school physical education classes;
- j) Provide availability of elementary and secondary librarian services;
- k) Provide availability of school counselor, school nurse, other student support staff positions;
- l) Provide availability of athletics and co-curricular programs including drama, debate, robotics and journalism programs.
- m) Provide supplemental staff training for classified and certificated employees;
- n) Improve student nutrition by providing fresh farm produce and from scratch meals;

- o) Provide additional classroom and library instructional materials, technological materials, equipment and services, and other educational equipment for schools; and
- p) Provide availability of school site safety and support staff.

Basis of Tax

By this parcel tax measure, the District seeks voter approval of a tax that shall be levied on all Parcels of Taxable Real Property in the District at a rate of Six Hundred and Twenty Dollars (\$620.00) per parcel ("Parcel Tax Rate"). The new level of parcel taxes will be imposed commencing with the 2017-2018 tax year and will run for a period of eight (8) years.

To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the education parcel tax, the Parcel Tax Rate as set forth above, shall be adjusted annually, as determined by the Board, commencing as of the 2017-18 tax year, 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. In the event this index is no longer published, the Board shall adopt a comparable index of general price levels as it shall reasonably determine.

"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 special 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.

Exemptions

Senior Exemption From Special Tax. An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over as of July 1 of each tax year, who occupies parcel as a principal residence, upon application for exemption ("Senior Citizen Exemption"). Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) prior to the year the parcel tax is levied in accordance with the process established by the Davis Joint Unified School District Governing Board, or its designee.

Supplemental Security Income (SSI) Recipient Exemption From Special Tax. An exemption from payment of the special tax may be granted on any parcel owned by one or more persons receiving Supplemental Security Income ("SSI") for disability, regardless of age, who

occupies the parcel as a principal residence, upon application for exemption (“SSI Recipient Exemption”). Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) prior to each year the parcel tax is levied in accordance with the process established by the Davis Joint Unified School District Governing Board, or its designee.

Social Security Disability Insurance Exemption. An exemption from payment of the special tax may be granted on any parcel owned by one or more persons receiving Social Security Disability Insurance benefits (“SSDI”), regardless of age, who occupies the parcel as a principal residence, and 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, upon application for exemption (“SSDI Recipient Exemption”). Applications for such exemptions must be made and delivered to the District during the period from May 15 through June 15 (or the next regular business day thereafter) prior to each year the parcel tax is levied in accordance with the process established by the Davis Joint Unified School District Governing Board, or its designee.

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 Recipient Exemption and SSDI Recipient Exemption, however, 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 as established by the Board:

(a) All claims shall be filed with the Superintendent of the District no later than one year after the date the tax was paid. The claimant shall file the claim within this time period and the claim shall be finally acted upon the Board as a prerequisite to bringing suit thereon.

(b) Pursuant to Government Code section 935 (b) the claim shall be subject to the provisions of Government Code sections 945.6 and 946.

(c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.

(d) 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 special 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.

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 this special tax.

Accountability Measures

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. No later than January 1 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, an independent Citizens Oversight Committee shall be appointed by the Governing Board to ensure that the special tax proceeds collected pursuant to this measure are spent for their authorized purposes, and to report annually to the Governing Board and the public regarding the expenditure of such funds.

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.

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 taxes will be reduced annually as necessary in order to restore such State or Federal funding.

Appendix B – 2023-24 Special Tax Roll

The tax roll listing the Fiscal Year 2023-24 Special Tax for all Assessors' Parcels of land within the boundaries of the Davis Joint Unified School District has been filed with the District and is included herein by reference. The tax attributed to each parcel was computed in accordance with the approved parcel tax methodology as summarized in Figure 1.

(This page intentionally left blank)