

Resolution # 2012-01
RESOLUTION OF THE BOARD OF DIRECTORS
OF THE GREATER VALLEJO RECREATION DISTRICT
CALLING FOR A MAIL BALLOT ELECTION FOR VOTER
APPROVAL OF A PARCEL TAX

WHEREAS, for over 67 years the Greater Vallejo Recreation District (GVRD) has served as Vallejo's independent parks and recreation agency, which contributes to the quality of our community by providing quality parks and recreation facilities and programs for local children, youth, adults, families and seniors; and

WHEREAS, GVRD has received various awards for consistently providing parks and recreation programs that are among the best designed and best run in California; and

WHEREAS, State budget cuts and the decline in local property tax revenue have impacted GVRD's ability to maintain existing parks and recreational programs; and future funding is projected to be even lower; and

WHEREAS, GVRD has already made deep cuts and budget reductions over the past three years and has been forced to cut \$2 million, or 30% of its budget, resulting in the reduction of the number of employees, the imposition of furlough days, the elimination of scholarship programs for at-risk youth, and the reduction of public restroom availability, garbage pickup and park maintenance; and

WHEREAS, this fiscal year, GVRD expects to cut at least an additional \$400,000 from its budget, which may force the closure of ten to fifteen local parks and recreation facilities; and

WHEREAS, stable local funding is needed to maintain our local parks and recreation programs, and to protect critical services for children, youth and seniors in Vallejo; and

WHEREAS, if additional funding is not secured, GVRD may be forced to:

- Close many local parks, playgrounds, recreation facilities and restrooms;
- Reduce or eliminate after-school and weekend programs that keep youth off the streets;
- Reduce or eliminate programs that help seniors on fixed incomes interact with others, stay active and remain independent;
- Reduce or eliminate efforts to repair damage to parks and playgrounds and remove graffiti;
- Eliminate sports programs for youth and adults;
- Close Cunningham Pool;
- Reduce garbage pickups at parks and recreation facilities;
- Turn over maintenance, care and administration of some parks to the City of Vallejo; and

WHEREAS, voter approval of local funding will provide stable and predictable funding to directly support local parks and recreation facilities and services; and

WHEREAS, if passed, a local measure would provide funds to:

- Maintain after-school and weekend programs for children and at-risk teens to help keep them off the streets;
- Protect programs that allow seniors on fixed incomes to interact with others, stay active and remain independent;
- Keep our parks and recreation facilities open, clean and safe; and

WHEREAS, all revenue from a local funding measure must stay in Vallejo to support park and recreation programs and cannot be taken away by the State;

WHEREAS, mandatory fiscal accountability provisions will ensure that all funds are spent to support parks and recreation facilities and programs in Vallejo and that none of the funds would go toward administration costs, or salary increases, pensions, or benefits; and

WHEREAS, GVRD would be required to develop and publish an annual spending plan detailing the specific use of funds from the local funding measure to support local park and recreation facilities and programs; and;

WHEREAS, to ensure the local funding measure is not a burden to those living on a fixed income, an exemption will be available for senior citizens age 65 and older; and

WHEREAS, this local funding measure is intended to provide temporary emergency relief to minimize park closures and deep cuts to recreation programs, the measure will automatically expire in six (6) years and cannot be extended without the approval of local voters; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and Government Code Sections 50075, 50077, and 53720 *et seq.* authorizes GVRD to adopt such a local funding measure in the form of a parcel tax, subject to two-thirds approval of the voters voting on the measure; and

WHEREAS, Sections 4000 and 4108 of the California Elections Code authorizes GVRD to call a mail ballot election for May 8, 2012; and

WHEREAS, the Greater Vallejo Recreation District Board of Directors (the "Board") has conducted a noticed public hearing, as required by law, on the question of whether or not to request GVRD's voters to authorize funding for the purposes identified below; and

WHEREAS, the Board has determined in its best judgment that it is advisable to call an election and submit to the voters of GVRD the question of whether to adopt a local funding measure in order to maintain quality park and recreation facilities and programs that benefit all local residents; and

WHEREAS, the purpose of the election is for the voters of GVRD to vote on a local funding ballot measure. As required by California Elections Code Section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto as **Exhibit B**.

A notice of public hearing and information is attached hereto as **Exhibit C**. The full text of the local funding measure is attaches hereto as **Exhibit A**.

NOW THEREFORE, GREATER VALLEJO RECREATION DISTRICT BOARD OF DIRECTORS HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

Section 1. Recitals. The foregoing recitals are true and correct.

Section 2. Order of Election; Authority. This Resolution stands as the order to the Solano County Registrar of Voters (the "County Registrar") to call and conduct an all mail election within GVRD's boundaries on May 8, 2012 and submit to GVRD's voters the question of whether to adopt the local funding measure proposed herein. The authority for the specifications of this election order is contained in, Section 50079 of the California Government Code, and sections 4000 and 4108 of the California Elections Code. The Board requests that this election be conducted as a mail ballot election as permitted by California Elections Code sections 4000 and 4108.

Section 3. Specifications of Ballot Measure. The purpose of the election is for the voters of GVRD to vote on a local funding ballot measure, a full copy of which is attached hereto as **Exhibit A**. As required by California Elections Code section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto as **Exhibit B**.

Section 4. Transmittal of Resolution. The Secretary of the Board is hereby authorized and directed to certify to the adoption of this Resolution and to transmit or deliver a copy hereof so certified to the County Registrar of Voters, and to file copies hereof so certified with the Solano County Board of Supervisors (the "Board of Supervisors"), so that the copies are received no later than February 10, 2012.

Section 5. Election Services. Pursuant to Section 5787 et seq. of the Public Resources code, the County Registrar is hereby requested to take all steps incident to the preparation for and the holding of the election as an all mail election in accordance with law and these specifications. The Board requests that the County Registrar deliver a copy of all published notices to the Secretary of this Board pursuant to Section 12113 of the Elections Code. The Board of Supervisors is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code. GVRD will reimburse the County of Solano for the cost of election services as required by law.

Section 6. Collection of Taxes. Subject to two-thirds approval of the voters voting on this local funding measure, the qualified special tax that is the subject of this Resolution will be levied in the amount and in accordance with the procedures set forth in **Exhibit A** for 6 years beginning as of July 1, 2012, against all parcels of taxable real property located wholly or partly within the GVRD boundaries. Said qualified special tax will be collected by the Solano County Tax Collector at the same time as and along with, all other taxes and assessments on the County's property tax bills. The qualified special tax will be subject to the same penalties as general *ad valorem* taxes collected by said Tax Collector. The tax and penalty will bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

Section 7. Accountability Measures. If this local funding measure is approved by the voters, then the members of the Board, the General Manager of GVRD, and the other officers of GVRD are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited to, all of the following: (a) A statement indicating the specific purposes of the qualified special tax; (b) a requirement that the proceeds be applied only to the specific purposes identified pursuant to subsection (a); (c) the creation of an account into which the proceeds must be deposited; and (d) an annual report pursuant to Section 50075.3 of the Government Code, as provided in Section 10 hereof.

Section 8. Annual Report. If this local funding measure is approved by the voters, then pursuant to Section 50075.3 of the Government Code, the Board directs the chief fiscal officer of GVRD to file a report with the Board no later than January 1, 2013 and at least once a year thereafter. The annual report must contain both of the following: (a) The amount of funds collected and expended; and (b) the status of any project required or authorized to be funded as identified in ***Exhibit A*** hereof.

Section 9. Changes to Resolution or Measure. GVRD's General Manager, and his designees, are hereby authorized and directed to make any changes to the text of the local funding measure described in this Resolution, or to the abbreviated form of the measure, or to the text of this Resolution, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

Section 10. Additional Actions. The members of the Board, the GVRD General Manager, and other GVRD officers are hereby authorized and directed, individually and collectively, to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution, including, without limitation, to prepare and submit for inclusion in the voter information pamphlet an argument in favor of passage of the local funding ballot measure. All actions heretofore taken by GVRD's officers and agents that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects.

Section 11. Severability. The Board hereby declares, and the voters by approving this local funding 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 tax rates be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or tax rates will remain in full force and effect to the fullest extent allowed by law.

PASSED AND ADOPTED by the Greater Vallejo Recreation District Board of Directors at its meeting on January 26, 2012, by the following vote:

AYES: _____

NOES: _____

ABSENT/NOT VOTING: _____

Secretary, Board of Director

I, Liat Meitzenheimer, Secretary to the Board of Directors, do hereby certify that the foregoing is a true and correct copy of the Resolution adopted by the Board of Directors of the Greater Vallejo Recreation District at its meeting of January 26, 2012, which Resolution is on file in the office of this District.

EXHIBIT A

FULL TEXT OF LOCAL FUNDING MEASURE For GREATER VALLEJO RECREATION DISTRICT

VALLEJO PARK SAFETY AND RECREATION PRESERVATION MEASURE

PURPOSE

Keeping our parks open and our community safe are keys to making Vallejo a safe and great place to live. As an independent agency, Greater Vallejo Recreation District (GVRD) focuses on providing quality programs that support children, at-risk youth, families and seniors.

Budget Cuts May Force Park Closures and Elimination of Services

GVRD has carefully managed a limited budget to ensure that all programs operate efficiently. Recent budget cuts, however, are impacting current and future services. Over the past three years, over \$2 million has been cut, which is 30% of GVRD's budget.

Without additional revenue, GVRD may be forced to:

- Close many local parks, playgrounds, recreation facilities and restrooms
- Reduce or eliminate after school and weekend programs that keep youth off the streets
- Reduce or eliminate programs that help seniors on fixed incomes interact with others, stay active and remain independent
- Leave damage and graffiti on parks and playgrounds unrepaired
- Eliminate sports programs for teenagers and adults
- Suspend maintenance, care and administration of some parks
- Reduce garbage pickups at parks and recreation facilities
- Close Cunningham Pool

The Vallejo Park Safety and Recreation Preservation Measure

To protect local programs and services, the GVRD Board of Directors placed this local funding measure on the ballot. If approved, this locally controlled measure would provide funding that could not be taken away by the City of Vallejo or the State to:

- Maintain after school and weekend educational programs for children
- Provide programs to help keep at-risk youth off the streets
- Protect programs that allow seniors on fixed incomes to interact with others, stay active, and remain independent
- Keep our parks, recreation facilities, pool and playgrounds open, clean and safe

Fiscal Accountability Would Ensure Funds are Spent as Promised

Every penny from this measure would stay in Vallejo to protect essential services and programs. None of the funds could be taken away by the City of Vallejo or the State or be spent on administrators or salary increases. Every year, GVRD would develop an annual spending plan so the community can provide their input.

PROCEDURES

Subject to two-thirds approval of the voters, this local funding measure and its parcel tax will become effective as of July 1, 2012. The tax will be levied at the rate of \$48 per parcel of taxable real property per year for six years. The tax will be collected by the Solano County Tax Collector (the "Tax Collector") at the same time as and along with, and will be subject to the same penalties as general *ad valorem* taxes collected by said Tax Collector. The tax and penalty will bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied will become a lien upon the properties against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within its jurisdiction, the Solano County Tax Assessor or other appropriate County tax official (the "County") will make all final determinations of tax exemption or relief for any reason, and that decision will be final and binding. With respect to matters specific to the levy of the special tax, including the Senior Citizen Exemption and the treatment of certain contiguous parcels as allowed below, the decisions of GVRD will be final and binding. The procedures described herein, and any additional procedures established by the Board of Directors, will 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 GVRD or by the County will be determined by GVRD, in coordination with the County as necessary.

The Board of Directors may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax.

RATES

The special tax shall be assessed upon each parcel of real property wholly or partly located within the District at the following rates:

Property Classification	Equivalent Dwelling Units (EDUs)	Basis	<u>Rate</u>
Single Family Residential	1.000	Unit	\$48.00
Multi-Family Residential*	0.800	Unit	\$38.40
Affordable Multi-Family Residential*	0.500	Unit	\$24.00
Mobile Home	0.750	Unit	\$36.00
Mobile Home Park	3.000	Acre	\$144.00
Residential Undeveloped - < 1 acre	1.000	Unit	\$48.00
Residential Undeveloped - >	1.000	Acre	\$48.00

1 acre			
Commercial Developed	5.000	Acre	\$240.00
Commercial Undeveloped	3.000	Acre	\$144.00
Industrial Developed	4.000	Acre	\$192.00
Industrial Undeveloped	2.000	Acre	\$96.00
Other Developed	3.000	Acre	\$144.00
Other Undeveloped	1.000	Acre	\$48.00
Non-Taxable	0.000	N/A	\$0.00

* Maximum Tax capped at \$5,000 per parcel

DEFINITIONS

A “parcel of taxable real property” is defined as any unit of real property within GVRD’s boundaries that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector. All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year will also be exempt from the special tax in such year.

Any parcels that are contiguous to each other, in actual use as one single-family residential unit, and held under identical ownership will, upon approval of an application from the owners thereof submitted to GVRD, be treated as a single parcel for purposes of the special tax. Applications for such treatment must be made to GVRD on or before July 1, 2012, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide for such treatment for the remaining term of the special tax, so long as all of the parcels continue to be held under identical ownership and are in actual use as one residential or non-residential economic unit.

EXEMPTION FOR SENIORS

An exemption will be granted on any parcel owned by one or more persons who are aged 65 years or older who occupies said parcel as a principal residence, upon application for exemption. Applications for such exemptions must be made to GVRD on or before July 1, 2012, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

GVRD will annually provide to the Tax Collector or other appropriate County tax official a list of parcels that GVRD has approved for a Senior Citizen Exemption and for “contiguous parcel” treatment.

MANDATORY ACCOUNTABILITY PROTECTIONS

In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, will apply to the special taxes levied in accordance with this Measure: (a) the specific purposes of the special tax must be those purposes identified above; (b) the proceeds of the special tax

must be applied only to those specific purposes identified above; (c) a separate, special account will be created into which the proceeds of the special taxes must be deposited; and (d) an annual written report must be made to the Board of Directors showing (i) the amount of funds collected and expended from the proceeds of the special taxes and (ii) the status of any projects or programs 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 GVRD because of GVRD's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this local funding measure, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding; as a result, whether directly or indirectly, no funding from this measure may be taken away by the State or Federal governments.

EXHIBIT B

LOCAL FUNDING MEASURE
For
GREATER VALLEJO RECREATION DISTRICT
(Abbreviated Form) *

VALLEJO PARK SAFETY AND RECREATION PRESERVATION MEASURE

Vallejo Park Safety and Recreation Preservation Measure To keep local parks/recreation facilities open/clean/safe with locally controlled funding that cannot be taken away by Sacramento; provide programs for children/teenagers/families/seniors; and prevent parks from becoming a haven for drugs/prostitution/gangs/crime, shall Vallejo's independent park/recreation agency, Greater Vallejo Recreation District, levy \$48 per parcel/equivalent dwelling unit annually for 6 years, with independent oversight, exemptions for seniors, and all funds staying local?

Tax - Yes

Tax - No

* Limited to 75 words pursuant to California Elections Code section 13247.

EXHIBIT C

**GREATER VALLEJO RECREATION DISTRICT
NOTICE OF PUBLIC HEARING**

Please take notice that on Thursday, January 26, 2012, at 6:30PM in the Greater Vallejo Recreation District Board Room, 395 Amador Street, Vallejo, California, the District's Board of Directors will conduct a public hearing.

The board will consider adopting a resolution to establish a qualified special tax to be submitted for voter approval on May 8, 2012, in an amount not to exceed \$48 per year, per parcel or equivalent dwelling unit (estimated annual collection of \$2,569,000 for 6 years).