

RESOLUTION NO 2025-03

RESOLUTION OF THE BOARD OF DIRECTORS OF THE GREATER VALLEJO RECREATION DISTRICT REGARDING USE OF MEASURE K FUNDS

WHEREAS, on February 2, 2012, the Greater Vallejo Recreation District (“GVRD” or “District”) Board of Directors placed a measure on the ballot in response to declining State and local funding for its program and facilities; and

WHEREAS, the ballot measure sought to establish a parcel tax on properties located within GVRD’s boundaries to fund the District’s services and programs, including after school and weekend educational programs for children, programs to help keep at-risk youth off the streets, programs for seniors with fixed incomes, and other activities to keep the District’s parks, recreation facilities, pool and playgrounds open, clean and safe; and

WHEREAS, the legal text of the ballot measure also provided that none of the funds generated by the measure “could be taken away by the City of Vallejo or the State or be spent on administrators or their salary increases” but does not define “administrator”; and

WHEREAS, the ballot measure appeared as “Measure K” on the May 8, 2012 ballot, and the voters of the District approved the measure, with approximately 67.9% voting in favor; and

WHEREAS, Measure K provided that it would expire in six (6) years and could not be extended without further voter approval; and

WHEREAS, on January 26, 2017, the GVRD Board of Directors placed another measure on the ballot, to extend the Measure K parcel tax for an additional fifteen (15) years; and

WHEREAS, the ballot measure sought to extend the existing parcel tax rates to fund the District’s services and programs, including scholarship programs for low income and at-risk youth, the repair of deteriorating restrooms, the repair of vandalism and graffiti at neighborhood parks and playgrounds, and the preservation of health, fitness, and sports programs for youth, adults, and seniors; and

WHEREAS, the legal text of the ballot measure also provided that none of the funds generated by the measure “could be taken away by the City of Vallejo or the State or be spent on administrators or their salary increases” but does not define “administrator”; and

WHEREAS, the voter information guide for this measure included the legal text and included the language directly above, preventing the District from using any funds for “administrators or their salary increases”; and


WHEREAS, this 2017 ballot measure also appeared as “Measure K” on the May 2, 2017 ballot, and the voters of the District approved the measure, with approximately 67.9% voting in favor; and

WHEREAS, the GVRD Board of Directors wish to provide further direction and guidance regarding the use of Measure K funds, given the legal text of the measure and the materials presented the voters at the time of the Measure K elections;

NOW, THEREFORE, be it resolved by the GVRD Board of Directors that:

1. The foregoing recitals are true and correct.
2. Measure K's limitation on the use of funds for "administrators or their salary increases" means that the District may not use Measure K revenues to pay for the salaries, wages, or benefits (including pension benefits) provided to any full-time District employee who has managerial or supervisory responsibilities or any increases to these employees' salaries, regardless of the amount.
3. Beginning with the Fiscal Year 2026-27 Budget, Measure K funds should not be used for any compensation to part-time employees.
4. Measure K funds, at the discretion of the GVRD Board of Directors, may be budgeted for other District uses including, but not limited to: programs for youth, adults, and seniors; repair and maintenance of District facilities, parks, and playgrounds; and other uses to further, expand or improve any of the above.

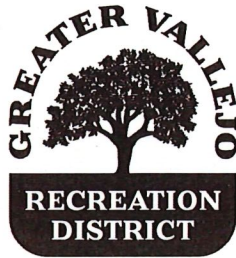
Following Roll Call Vote:	Ayes:	<u>Aliga, Briseño, Judt</u>
	Noes:	<u>0</u>
	Absent:	<u>Starnes, Stewart</u>
	Abstained	<u>0</u>

Adopted: 

Robert Briseño, Chairperson

Attest: 

Kimberly Pearson, Board Clerk

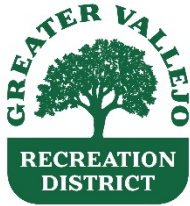


ROLL CALL VOTE SHEET	YEA	NAY	ABSTAIN	ABSENT
Director Aliga	✓			
Director Briseño	✓			
Director Judt	✓			
Director Starnes				✓
Director Stewart				✓

AGENDA ITEM:

RESOLUTION OF THE BOARD OF DIRECTORS OF THE GREATER VALLEJO RECREATION DISTRICT REGARDING USE OF MEASURE K FUNDS (2025-03)

DATE OF MEETING: July 24, 2025



Agenda 8.3

BOARD COMMUNICATION

Date: July 24, 2025

TO: Board Chairperson and Directors

FROM: Gabe Lanusse, General Manager
Andrew Shen, Legal Counsel

SUBJECT: **Resolution 2025-03 of the Board of Directors of the Greater Vallejo Recreation District Use of Measure K Funds**

At the July 10, 2025, meeting, during its consideration of the final budget, the Board had an extended discussion of Measure K and the District's permissible use of Measure K funds. Specifically, there was discussion regarding discrepancies between language used in prior Board resolutions that submitted the 2012 and 2017 Measure K measures to the ballot and language used in the legal text for each measure – that is, regarding the use of “administration” in the resolutions and “administrator” in the legal text. Staff has prepared the attached resolution to provide clarity for future budget cycles.

Background

In response to declining State and local funding, in 2012, the Board placed a measure on the ballot to raise funds for the District's operations. Specifically, the ballot measure sought to establish a parcel tax on properties located within GVRD's boundaries. This ballot measure appeared as “Measure K” on the May 8, 2012, ballot, and the voters of the District approved the measure, with 67.9% voting in favor. A copy of the 2012 Board resolution submitting Measure K to the ballot is attached.

The 2012 Board resolution included:

- the full text of Measure K, attached as Exhibit A;
- an abbreviated form of the measure (also referred to as the ballot question), attached as Exhibit B; and
- a notice of public hearing, attached as Exhibit C.

As noted at the last Board meeting, the 2012 resolution states in the eleventh whereas clause (appearing on the second page):

WHEREAS, mandatory fiscal accountability provisions and independent financial audits 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

However, the legal text of Measure K, attached as Exhibit A, uses slightly different language (appearing at the top of the second page):

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. Annual independent financial audits would help ensure funds are spent as promised. Every year, GVRD would develop an annual spending plan so the community can provide their input.

The legal text for Measure K did not define “administrators.”

The Measure K approved by the voters in 2012 included a six-year sunset date. Thus, in 2017, the Board placed another measure on the ballot to extend Measure K for an additional fifteen years. This 2017 measure also appeared as “Measure K” on the ballot, and the voters also approved this measure at the May 2, 2017, election. A copy of the 2017 Board resolution is attached.

The 2017 Board resolution submitting this measure to the ballot – mirroring the 2012 Board resolution – also included three exhibits:

- the full text of Measure K, attached as Exhibit A;
- an abbreviated form of the measure (also referred to as the ballot question), attached as Exhibit B; and
- a notice of public hearing, attached as Exhibit C.

Similarly, the Board resolution submitting the 2017 Measure K to the ballot identically states (in the ninth whereas clause, appearing at the bottom of the first page):

WHEREAS, mandatory fiscal accountability provisions and independent financial audits 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

Likewise, the legal text of the 2017 Measure K identically uses the same slightly different language (also appearing at the top of the second page):

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. Annual independent financial audits would help ensure funds are spent as promised. Every year, GVRD would develop an annual spending plan so the community can provide their input.

The legal text for the 2017 Measure K also did not define “administrators.”¹

Notably, staff was able to locate a copy of the voter information guide for the 2017 Measure K. (Staff was unable to find a copy of the guide for the 2012 Measure K.) The voter information guide included the abbreviated form of the measure (the ballot question), the impartial analysis prepared by the District’s Legal Counsel, arguments for and against the measure, and the legal text for Measure K. The guide did not include a copy of the Board’s resolution submitting Measure K to the ballot. A copy of the 2017 voter information guide is attached.

¹ On February 9, 2017, the Board enacted a further resolution regarding this 2017 measure. Resolution No. 2017-01A did not make any changes to the substance of the resolution or legal text; it instead focused on the operational aspects of the election, regarding the mailing of the ballots and the tabulation of the results.

But staff does want to note the “Argument in Favor of Measure K,” located in the voter information guide, states: “Funds cannot be used to increase salaries, benefits or pensions.” This statement does not refer to “administrators.”

Analysis

Unfortunately, the language of the respective Board resolutions does not track the language of the respective measures’ legal text, resulting in the discrepancy between “administration” and “administrator.”

To resolve this discrepancy, staff offers its interpretation in the attached resolution.

In interpreting ballot measures, courts look first to the legal text of the measure and then, as appropriate, the ballot materials provided to the voters. (*In re Gadlin* (2020) 10 Cal.5th 915, 926-27.)

Under this rule, the District should thus follow the legal text of Measure K, rather than the Board resolutions submitting Measure K to the ballot. And in both 2012 and 2017, the legal text referred to “administrator” rather than “administration.” Further, to the extent needed, the District can also look to the voter information guide provided to the voters. The 2017 voter information guide only included the legal text, and again, that language included “administrator” rather than “administration.” In other words, a diligent voter who thoroughly reviewed the guide and the legal text, when considering whether to vote for or against Measure K, would have understood the limitation regarding the use of Measure K funds as applying to “administrator.”

But as noted above, one of the ballot arguments in favor of Measure K more generally stated that its funds could not be used for any “increase” to “salaries, benefits or pensions.” While there was no reference to “administrators” (versus other types of employees), the argument’s mention of salaries, benefits or pensions would, at most, seem to refer to compensation of full-time employees, rather than part-time employees who generally do not receive salaries, benefits or pensions.

In addition, Measure K did not define “administrator.” With such undefined terms, courts look to their “plain meaning” and other aids, such as dictionaries. (*People v. Braden* (2023) 14 Cal.5th 791, 804.)

Black’s Law Dictionary (12th ed. 2024) defines “administrator” as “[s]omeone who manages or heads a business, public office, agency, or other organization.” The Merriam-Webster dictionary defines “administrator,” most relevantly, as “one who administers especially business, school, or governmental affairs.”

Staff Recommendation

Given the above, staff recommends the adoption of a resolution providing further guidance regarding Measure K funds that incorporates the following:

- Measure K funds should not be used for any full-time employee salaries, benefits or pensions. While the measure’s use of “administrator” suggests that this restriction only applies to certain full-time employees with managerial responsibilities, out of abundance of caution, staff recommends that Measure K funds not be used for any full-time employee caution.

- Beginning with the Fiscal Year 2026-27 Budget, Measure K funds should not be used for any compensation to part-time employees. While the text and ballot materials for Measure K are much less clear with respect to the use of funds for part-time employees, to address any potential concerns, staff would recommend that the funds also not be used for the compensation of part-time employees.
- Other than the above, Measure K funds can be used for the wide range of facilities, programs, and services identified in the Measure K materials, including any uses that support such facilities, programs, and services.

DOCUMENTS AVAILABLE FOR REVIEW

- a. Proposed Resolution 2025-03
- b. Measure K-2012 Resolution and Supporting Documents
- c. Measure K-2017 Resolution and Supporting Documents
- d. 2017 Voter Information Guide

ORIGINAL

**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 and independent financial audits 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 attached 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 parcel 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 parcel 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 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 February 2, 2012, by the following vote:

AYES: Neppe, Quigley, Meitzenheimer, Albright, Salvadori
NOES: 0
ABSENT/NOT VOTING: 0


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 February 2, 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. Annual independent financial audits would help ensure funds are spent as promised. 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 parcel tax will be levied at the rate of \$48 per single family residential parcel of taxable real property, or as shown in the table below, 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 parcel 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 parcel 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 make interpretations as to the application of the parcel tax, and adopt such additional clarifications or supplemental procedures as it deems necessary or convenient for the administration of the parcel tax. Any Board decisions shall be considered final.

RATES

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

Parcel Tax Rates:

Parcel Land Use Category*	Special Tax Rate	Unit of measure
Single Family Residential Property	\$48.00	Parcel
Multi-Family Residential Property	36.00	Unit

Mobile Home Residential Property	48.00	Parcel
Mobile Home Park Property	36.00	Unit
Undeveloped Residential Property	48.00	Parcel
Developed and Undeveloped Non-Residential Property Lot size less than or equal to 1.00 acre	48.00	Parcel
Developed and Undeveloped Non-Residential Property Lot size greater than 1.00 acre and less than or equal to 5.00 acres	250.00	Parcel
Developed and Undeveloped Non-Residential Property Lot size greater than 5.00 acres	500.00	Parcel

*Parcel category will be determined annually based upon Solano County Assessor and/or other verifiable data.

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 parcel 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 parcel, 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 or its designee will annually provide to the County Tax Collector or other appropriate County tax official a list of parcels and corresponding dollar amounts that

GVRD has approved for a parcel tax, with said list recognizing an exemption for Senior Citizen or “contiguous parcel” status..

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 crime, shall Vallejo's independent park/recreation agency, Greater Vallejo Recreation District, levy \$48 per parcel, as specified in the voter pamphlet, annually for 6 years, with independent audits, 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, February 2, 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 single-family residential parcel or its equivalent per the parcel tax rate table (estimated annual collection of \$2,143,000 for 6 years).



ROLL CALL VOTE SHEET	YEA	NAY	ABSTAIN	ABSENT
Heppe	✓			
Quigley	✓			
Meitzenheimer	✓			
Vice- Chair Albright	✓			
Chairperson Salvadori	✓			

**RESOLUTION NUMBER: 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**

DATE OF MEETING: February 2, 2012

Resolution # 2017-01
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 72 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, in 2012, following consecutive years of State budget cuts and the decline in local property tax revenue, Vallejo voters approved Measure K to provide locally controlled funding that cannot be taken away by the State; and

WHEREAS, this local measure is a vital funding source that has been used to keep parks and playgrounds open, preserve after-school and weekend programs that keep at-risk kids off the streets, continue offering programs that help seniors stay active and independent, and keep parks, pool and playgrounds clean, safe and free of graffiti; and

WHEREAS, unless extended by voters, this funding will expire next year and GVRD will lose more than \$2 million in annual funding; and

WHEREAS, a funding loss of this magnitude would mean deep cuts including elimination of recreation programs for youth and seniors, closing parks and recreation facilities, and reducing repair and maintenance of parks and facilities that remain open; and

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

- Preserve scholarship programs that keep low income and at-risk youth off the streets and enrolled in after-school, weekend and summer recreation programs
- Repair deteriorating restrooms with odors so ingrained they will only disappear when sinks, toilets and urinals are replaced
- Repair vandalism and graffiti to prevent neighborhood parks and playgrounds from closing because they cannot be safely maintained
- Prevent health, fitness and sports programs for youth, adults and seniors from being eliminated; 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 and independent financial audits 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 made available for senior citizens age 65 and older; and

WHEREAS, the measure will automatically expire in fifteen (15) 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 2, 2017; 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 continue 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 attached 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 2, 2017 and submit to GVRD's voters the question of whether to adopt the local funding measure proposed herein. This mailed ballot may be implemented by a private firm under the auspices and with the cooperation of the County Registrar. The authority for the specifications of this election order is contained in, Section 50075 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 3, 2017.

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 parcel 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 15 years beginning as of July 1, 2018, against all parcels of taxable real property located wholly or partly within the GVRD boundaries. Said qualified parcel 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 parcel 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 parcel 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, 2020

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, 2017, by the following vote:

AYES: Bowen Oke, Salvadori, Metzger
NOES: Dugley
ABSENT/NOT VOTING: 0

Sheryl Pannell Lea
Secretary, Board of Director

I, Sheryl Pannell Lea 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, 2017, 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.

Local Funding Protects Parks and Recreation in Vallejo

In 2012, following consecutive years of funding reductions that cut GVRD's budget by nearly 30%, over 67% of Vallejo voters approved Measure K to provide locally controlled funding that cannot be taken away by the State. Funds from Measure K have been used to keep parks and playgrounds open, preserve after-school and weekend programs that keep at-risk kids off the streets, continue offering programs that help seniors stay active and independent, and keep parks, pool and playgrounds clean, safe and free of graffiti. Since the passage of Measure K, independent audits have confirmed that funds were spent as promised.

Local Funding for Parks and Recreation Set To Expire Soon

Locally-controlled funding approved in 2012 automatically expires after six years. Unless extended by voters, this funding will expire next year and GVRD will lose more than \$2 million in annual funding. A funding loss of this magnitude would mean deep cuts including elimination of recreation programs for youth and seniors, closing parks and recreation facilities, and reducing repair and maintenance of parks and facilities that remain open.

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 to renew local funding for parks and recreation at the current rate of \$48 per parcel or as shown in the table below, per year for up to 15 years. This measure would extend the current parcel tax but would not increase tax rates. Senior citizens would continue to be eligible for an exemption. If approved by voters, funds from a renewal measure could be used for:

- Preserving scholarship programs that keep low income and at-risk youth off the streets and enrolled in after-school, weekend and summer recreation programs
- Repairing deteriorating restrooms with odors so ingrained they will only disappear when sinks, toilets and urinals are replaced
- Repairing vandalism and graffiti to prevent neighborhood parks and playgrounds from closing because they cannot be safely maintained
- Preventing health, fitness and sports programs for youth, adults and seniors from being eliminated.

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 their salary increases. Annual independent financial audits would help ensure funds are spent as promised. 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, 2018. The parcel tax will be levied at the rate of \$48 per single family residential parcel of taxable real property, or as shown in the table below, per year for fifteen 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. In the event the Tax Collector does not issue a property tax bill for a particular parcel, a direct invoice may be sent. The tax and penalty will 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 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 parcel 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 parcel 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 make interpretations as to the application of the parcel tax, and adopt such additional clarifications or supplemental procedures as it deems necessary or convenient for the administration of the parcel tax. Any Board decisions shall be considered final.

RATES

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

Parcel Tax Rates:

Parcel Land Use Category*	Parcel Tax Rate	Unit of measure
Single Family Residential Property	\$48.00	Parcel

Multi-Family Residential Property	36.00	Unit
Mobile Home Residential Property	48.00	Parcel
Mobile Home Park Property	36.00	Unit
Undeveloped Residential Property	48.00	Parcel
Developed and Undeveloped Non-Residential Property Lot size less than or equal to 1.00 acre	48.00	Parcel
Developed and Undeveloped Non-Residential Property Lot size greater than 1.00 acre and less than or equal to 5.00 acres	250.00	Parcel
Developed and Undeveloped Non-Residential Property Lot size greater than 5.00 acres	500.00	Parcel

*Parcel category will be determined annually based upon Solano County Assessor and/or other verifiable data.

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 parcel 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 parcel tax. Applications for such treatment must be made to GVRD on or before July 1, 2018, 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 parcel, 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, 2018, or before July 1 of any succeeding tax year. Any approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the parcel tax so long as such applicant continues to own and occupy the parcel as his or her principal residence. Any senior exemption granted under the

provisions of the initial Measure K shall continue under the provisions of this Measure K provided that the senior continues to qualify for the exemption.

GVRD or its designee will annually provide to the County Tax Collector or other appropriate County tax official a list of parcels and corresponding dollar amounts that GVRD has approved for a parcel tax, with said list recognizing an exemption for Senior Citizen or "contiguous parcel" status.

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 parcel taxes levied in accordance with this Measure: (a) the specific purposes of the parcel tax must be those purposes identified above; (b) the proceeds of the parcel tax must be applied only to those specific purposes identified above; (c) a separate, parcel account will be created into which the proceeds of the parcel 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 parcel taxes and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel 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 parcel 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) ***

To keep Vallejo's parks/recreation facilities open/clean/safe without increasing taxes, provide locally-controlled funding the State cannot take away, protect after-school/weekend programs keeping children/teens away from gangs/drugs, and helping seniors remain active shall Vallejo's independent park/recreation agency, Greater Vallejo Recreation District, extend approximately \$2 million in existing annual funding at the current annual rate of \$48 or as specified in the voter pamphlet, for 15 years with senior exemptions/independent audits?

Yes

No

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

EXHIBIT C

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

Please take notice that on Thursday, January 26, 2017, 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 extend the local parcel tax, without increasing the rate, to be submitted for voter approval on May 2, 2017, in an amount of \$48 per year per single-family residential parcel or its equivalent as specified in the voter pamphlet (estimated annual collection of \$2,000,000) for 15 years with senior exemptions and independent audits.



ROLL CALL VOTE SHEET	YEA	NAY	ABSTAIN	ABSENT
Bowen	✓			
Quigley		✓		
Lea	✓			
Salvadori	✓			
Chairperson Meitzenheimer	✓			

RESOLUTION NUMBER: **Adopt Resolution 2017-01 of the Board of Directors for the Greater Vallejo Recreation District Calling for a Mail Ballot Election for Voter Approval of a Parcel Tax**

DATE OF MEETING: **January 26, 2017**

IMPORTANT NOTICE

This is an ALL MAIL BALLOT Election.

There are NO polling places.

You must vote using the enclosed ballot and return it by mail or in person to the Official Drop-Off Center listed below.

If returning your voted vote-by-mail ballot by mail, it MUST be postmarked on or before May 2, 2017.

If returning your vote-by-mail ballot in person it must received by the district, no later than 8:00 p.m. May 2, 2017.

DROP-OFF CENTER: GREATER VALLEJO RECREATION DISTRICT

395 AMADOR ST
VALLEJO CA 94590
(707) 648-4604

Hours:

Monday - Friday, 8:00 a.m. - 5:00 p.m.
Election Day, 7:00 a.m. - 8:00 p.m.



GREATER VALLEJO RECREATION DISTRICT

Voter Information Guide

SPECIAL ELECTION
ALL MAIL BALLOT ELECTION
MEASURE K
TUESDAY, MAY 2, 2017

If returning your voted vote-by-mail ballot by mail, it MUST be postmarked on or before May 2, 2017.

If returning your vote-by-mail ballot in person it must received by the district, no later than 8:00 p.m. May 2, 2017.

There are NO polling places.

See back page for more information.

VOTER'S PAMPHLET

The Following Pages Contain
Voter Information Applicable to your Ballot
Which May Include Any/All of the Following Items:


- BALLOT MEASURES
- ANALYSES
- ARGUMENTS, FOR & AGAINST

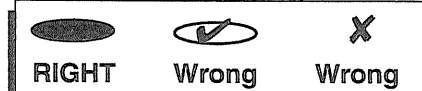
ARGUMENTS IN SUPPORT OF
OR IN OPPOSITION TO THE
PROPOSED LAWS ARE THE OPINIONS OF THE
AUTHORS AND HAVE NOT BEEN CHECKED FOR
ACCURACY BY ANY PUBLIC AGENCY.

You may return your vote by mail ballot to Greater Vallejo
Recreation District no later than May 2, 2017.


TO VOTE YOUR BALLOT

TO VOTE:

Blacken the oval () that
appears next to your choice.



TO VOTE :

- Use a black ink pen on this Vote-by-Mail Ballot.
- Blacken the oval () completely. Make no other marks.
- Complete the front side of the ballot card.
- If you make an error in marking your ballot, do not try to correct it.
- Do not attempt to erase or cross out a choice after it has been made. Return the ballot to the election officer and a replacement ballot will be issued.

For more information on
Greater Vallejo Recreation District,
please visit www.gvrd.org.

**OFFICIAL BALLOT
GREATER VALLEJO
RECREATION DISTRICT**

MAY 2, 2017

IMPORTANT: USE A BLACK OR DARK PEN ONLY!

To vote for the Measure,
COMPLETELY FILL IN THE OVAL to
the right of your choice of YES, or NO.



No. 12345

**GREATER VALLEJO
RECREATION DISTRICT**

MEASURE SUBMITTED TO THE VOTERS

MEASURE K

**VALLEJO PARK SAFETY
AND RECREATION
PRESERVATION MEASURE**

YES



NO



To keep Vallejo's parks/recreation facilities open/clean/safe without increasing taxes, provide locally-controlled funding the State cannot take away, protect after-school/weekend programs keeping children/teens away from gangs/drugs, and helping seniors remain active shall Vallejo's independent park/recreation agency, Greater Vallejo Recreation District, extend approximately \$2 million in existing annual funding at the current annual rate of \$48 or as specified in the voter pamphlet, for 15 years with senior exemptions/independent audits?

END OF BALLOT

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IMPARTIAL ANALYSIS OF MEASURE K

If this local funding measure for the Greater Vallejo Recreation District, previously known as Measure K, is approved by a two-thirds vote, the Greater Vallejo Recreation District will be authorized to levy a parcel tax of forty-eight dollars (\$48) on each developed and undeveloped parcel of land within the District each year for fifteen (15) years commencing on July 1, 2018. Owners of commercial, industrial, and multi-family residential parcels may pay other rates depending on the size of the parcel and number of units. The local funding measure will provide funding for parks and recreation facilities serving children, teenagers, families and seniors in the Greater Vallejo Recreation District. The tax measure adopted by the Greater Vallejo Recreation District provides that parcels owned and occupied by persons sixty five (65) years and older as their principal residence will be exempted from the tax provided that they apply for an exemption prior to July 1, 2018, or before July 1 of any succeeding tax year.

/s/ Chet Rogaski, Counsel

ARGUMENT IN FAVOR OF MEASURE K

Vote YES on Measure K to renew local funding and help keep Vallejo's neighborhood parks open, at-risk kids off the streets and seniors active, without increasing taxes by a single penny.

For over 72 years, Greater Vallejo Recreation District (GVRD), an independent agency separate from the City of Vallejo, has provided parks and recreation programs for thousands of children, families and seniors.

Since 2012, GVRD has relied on local voter-approved funding to keep parks and playgrounds open, preserve after-school and weekend programs that keep at-risk kids off the streets, continue offering programs that help seniors stay active and independent and keep parks, pool and playgrounds clean, safe and free of graffiti. Measure K will renew this vital funding before it expires, without increasing taxes.

Without this funding, deep cuts will have to be made including elimination of recreation programs for youth and seniors, closing parks and recreation facilities and reducing repair and maintenance of parks and facilities that remain open.

Vote Yes on Measure K:

- Preserve scholarship programs that keep low income and at-risk youth off the streets and enrolled in after-school, weekend and summer recreation programs
- Repair deteriorating restrooms with odors so ingrained they will only disappear when sinks, toilets and urinals are replaced
- Repair vandalism and graffiti to prevent neighborhood parks and playgrounds from closing
- Prevent health, fitness and sports programs for youth, adults and seniors from being eliminated

Measure K's taxpayer protections ensure funds are spent properly:

- Every penny stays in Vallejo and cannot be taken away by the state
- Funds cannot be used to increase salaries, benefits or pensions
- Annual independent audits are mandatory and will ensure funds are spent as promised
- Seniors are eligible for an exemption

Join Vallejo's community leaders, business leaders, seniors and community members in voting YES on Measure K.

/s/ Rozzana Verder-Aliga, Vallejo City Councilmember

/s/ Osby Davis, Former Mayor and Local Attorney

/s/ Connie Klimisch, Business Owner

/s/ Luis M. Romero, Realtor

/s/ Robert L. Linville, Local Business Owner and Longtime Resident

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE K

The unelected GVRD Board of Directors threatens to close parks, let vandalism and graffiti run wild and bathrooms deteriorate unless we vote to extend their previous 5-year tax increase for another 15 years. They try to intimidate us instead of controlling their budget.

Five years ago, when this tax increase was adopted, they said they only needed it for five years. After receiving millions of dollars in increased taxes, they apparently still haven't made necessary future plans for repairs to bathrooms, vandalism and graffiti, but demand another 15-year tax increase to accomplish this. **Yet, they've spent hundreds of thousands of our taxpayer dollars for this election!**

In most communities, cities handle parks and recreation. In Vallejo, we have a separate district governed by an appointed board answerable to nobody. This redundancy requires duplicative staffing, facilities, administration and funding that could be dramatically reduced if handled by the city.

A quick glance at GVRD's website also reveals long standing plans to ask voters for another tax increase - multi-million dollar bonds for "capital improvements". In addition, Solano County is proposing a new "Regional Park District", to be funded by even more new taxes. How many park districts do we need?

The GVRD deceptively says this isn't a tax increase. **YES IT IS** - extending a 5-year tax increase for another 15 years and costing every homeowner an additional \$720!

GVRD must make its budget work effectively, not look for another easy handout.

PLEASE VOTE NO ON MEASURE K.

/s/ Mark Stein, Vallejo Homeowner and Taxpayer

/s/ David Crumrine, Vallejo Homeowner and Taxpayer

/s/ Teresina M. Crain, Vallejo Homeowner and Taxpayer

/s/ James R. Crain, Vallejo Homeowner and Taxpayer

ARGUMENT AGAINST MEASURE K

GREATER VALLEJO RECREATION DISTRICT

Five years ago The Greater Vallejo Recreation District placed a tax increase on our ballot to help during the economic downturn and city bankru ptcy. They promised this tax would expire in five years. Now, they want to extend this tax increase another 15 years, QUADRUPLE WHAT THEY ORIGINALLY PROMISED!

This \$48 per year property tax amounts to \$720 additional dollars right out of your pocket. Only homeowners and businesses pay this tax increase, though everyone can use GVRD services. Why should only homeowners and businesses suffer yet another tax increase that will provide services for those who don't pay the tax?

Our local governments apparently think we have deep pockets and should pay a sizable premium to live here. The city imposed a sales tax increase and recently made it permanent, yet our public safety services remain substandard, streets are in disrepair, we face a large water rate increase to fix aging pipelines and the county is proposing a "Regional Park District" to be funded by even more property or sales taxes.

The GVRD is deceptive in claiming this is not a tax increase. It extends a 5-year tax increase for another 15 years! GVRD must live within its budget, not look for another handout.

The **GVRD Board Members placing this measure on the ballot are not elected by anyone**. They are appointed and don't answer to voters. Who are they to increase our taxes?

They weren't truthful when they promised this tax would only be for five years. In 15 years they'll no doubt try to make this tax increase permanent. If you rent, your landlord can only recover these taxes by passing them on to you.

We already pay far more taxes, getting far less in return than other communities. Please VOTE NO ON MEASURE K.

/s/ Mark Stein, Vallejo Homeowner and Taxpayer
/s/ John Lundberg, Vallejo Homeowner and Taxpayer
/s/ David Crumrine, Vallejo Homeowner and Taxpayer
/s/ Teresina M. Crain, Vallejo Homeowner and Taxpayer
/s/ James R. Crain, Vallejo Homeowner and Taxpayer

REBUTTAL TO THE ARGUMENT AGAINST MEASURE K

Greater Vallejo Recreation District has delivered on the promise it made 5 years ago to Vallejo residents to keep local parks open and keep recreation programs running. Renewing Measure K, **without increasing the current rate residents pay**, ensures the District can continue to deliver on this promise for the next 15 years.

Measure K keeps parks and playgrounds open, preserves after-school and weekend programs that keep at-risk kids off the streets and continues offering programs that help seniors stay active and independent.

The District has a proven track record of spending all funding carefully and responsibly, and has the oversight reports and annual audits to prove it.

Despite misleading claims by opponents, the fact is that Measure K is not a tax increase. It simply ensures ongoing fiscal stability by renewing existing funding for our local parks and recreation programs before it expires.

Measure K is the only solution that provides locally controlled funding that cannot be taken by the State.

A mandatory oversight committee and annual audits will continue to ensure Measure K funds are spent only on top priorities.

Our local parks and recreation programs support our quality of life, and protecting them is a wise investment in our community's future.

Keep Vallejo's local parks open, keep kids off the street and help seniors remain active. Vote Yes on Measure K.

/s/ Dayna L. Asbury, Homeowner
/s/ Kevin Rahill, Lifetime Vallejo resident
/s/ Tom McNair, Vallejo Homeowner and Taxpayer
/s/ Jon D Riley, Retired Fire Captain / Homeowner
/s/ Michael J Palmaffy, Homeowner

EXHIBIT A

FULL TEXT OF LOCAL FUNDING MEASURE K 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.

Local Funding Protects Parks and Recreation in Vallejo

In 2012, following consecutive years of funding reductions that cut GVRD's budget by nearly 30%, over 67% of Vallejo voters approved Measure K to provide locally controlled funding that cannot be taken away by the State. Funds from Measure K have been used to keep parks and playgrounds open, preserve after-school and weekend programs that keep at-risk kids off the streets, continue offering programs that help seniors stay active and independent, and keep parks, pool and playgrounds clean, safe and free of graffiti. Since the passage of Measure K, independent audits have confirmed that funds were spent as promised.

Local Funding for Parks and Recreation Set To Expire Soon

Locally-controlled funding approved in 2012 automatically expires after six years. Unless extended by voters, this funding will expire next year and GVRD will lose more than \$2 million in annual funding. A funding loss of this magnitude would mean deep cuts including elimination of recreation programs for youth and seniors, closing parks and recreation facilities, and reducing repair and maintenance of parks and facilities that remain open.

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 to renew local funding for parks and recreation at the current rate of \$48 per parcel or as shown in the table below, per year for up to 15 years. This measure would extend the current parcel tax but would not increase tax rates. Senior citizens would continue to be eligible

for an exemption. If approved by voters, funds from a renewal measure could be used for:

- Preserving scholarship programs that keep low income and at-risk youth off the streets and enrolled in after-school, weekend and summer recreation programs
- Repairing deteriorating restrooms with odors so ingrained they will only disappear when sinks, toilets and urinals are replaced
- Repairing vandalism and graffiti to prevent neighborhood parks and playgrounds from closing because they cannot be safely maintained
- Preventing health, fitness and sports programs for youth, adults and seniors from being eliminated.

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 their salary increases. Annual independent financial audits would help ensure funds are spent as promised. 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, 2018. The parcel tax will be levied at the rate of \$48 per single family residential parcel of taxable real property, or as shown in the table below, per year for fifteen 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. In the event the Tax Collector does not issue a property tax bill for a particular parcel, a direct invoice may be sent. The tax and penalty will 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 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 parcel 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 parcel 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 make interpretations as to the application of the parcel tax, and adopt such additional clarifications or supplemental procedures as it deems necessary or convenient for the administration of the parcel tax. Any Board decisions shall be considered final.

RATES

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

Parcel Tax Rates:

Parcel Land Use Category*	Parcel Tax Rate	Unit of measure
Single Family Residential Property	\$48.00	Parcel
Multi-Family Residential Property	36.00	Unit
Mobile Home Residential Property	48.00	Parcel
Mobile Home Park Property	36.00	Unit
Undeveloped Residential Property	48.00	Parcel
Developed and Undeveloped Non-Residential Property Lot size less than or equal to 1.00 acre	48.00	Parcel
Developed and Undeveloped Non-Residential Property Lot size greater than 1.00 acre and less than or equal to 5.00 acres	250.00	Parcel
Developed and Undeveloped Non-Residential Property Lot size greater than 5.00 acres	500.00	Parcel

*Parcel category will be determined annually based upon Solano County Assessor and/or other verifiable data.

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 parcel 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 parcel tax. Applications for such treatment must be made to GVRD on or before July 1, 2018, 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 parcel, 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, 2018, or before July 1 of any succeeding tax year. Any approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the parcel tax so long as such applicant continues to own and occupy the parcel as his or her principal residence. Any senior exemption granted under the provisions of the initial Measure K shall continue under the provisions of this Measure K provided that the senior continues to qualify for the exemption.

GVRD or its designee will annually provide to the County Tax Collector or other appropriate County tax official a list of parcels and corresponding dollar amounts that GVRD has approved for a parcel tax, with said list recognizing an exemption for Senior Citizen or “contiguous parcel” status.

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 parcel taxes levied in accordance with this Measure: (a) the specific purposes of the parcel tax must be those purposes identified above; (b) the proceeds of the parcel tax must be applied only to those specific purposes identified above; (c) a separate, parcel account will be created into which the

proceeds of parcel 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 parcel taxes and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel 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 parcel 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

MEASURE K VALLEJO PARK SAFETY AND RECREATION PRESERVATION MEASURE	
To keep Vallejo's parks/recreation facilities open/clean/safe without increasing taxes, provide locally-controlled funding the State cannot take away, protect after-school/weekend programs keeping children/teens away from gangs/drugs, and helping seniors remain active shall Vallejo's independent park/recreation agency, Greater Vallejo Recreation District, extend approximately \$2 million in existing annual funding at the current annual rate of \$48 or as specified in the voter pamphlet, for 15 years with senior exemptions/independent audits?	YES
	NO

**You
Can Make
a Difference...**



Your Vote Counts!