

**RESOLUTION NO. 22-23-03**

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE RED  
BLUFF UNION ELEMENTARY SCHOOL DISTRICT  
ORDERING A SCHOOL BOND ELECTION, AND  
AUTHORIZING NECESSARY ACTIONS IN CONNECTION  
THEREWITH**

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**WHEREAS**, the Board of Trustees (the “Board”) of the Red Bluff Union Elementary School District (the “District”), located in the County of Tehama (the “County”), is authorized to order elections within the District and to designate the specifications thereof, pursuant to Sections 5304 and 5322 of the California Education Code; and

**WHEREAS**, the Board is specifically authorized to order elections for the purpose of submitting to the electors the question of whether bonds of the District shall be issued and sold for the purpose of raising money for the purposes authorized pursuant to California Education Code Sections 15100 *et seq.*; and

**WHEREAS**, pursuant to a two-thirds vote of the school district board and subject to Section 15100 of the California Education Code, under paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution, and Section 15266 of the California Education Code, school districts may seek approval of bonds and levy an *ad valorem* tax to repay those bonds upon a 55% vote of the voters of the district voting on the proposition for the purposes hereinafter specified, provided certain accountability requirements are included in the proposition, including (a) that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses, (b) a list of the specific school facilities projects to be funded and certification that the school district board has evaluated safety, class size reduction, and information technology needs in developing that list, (c) that the school district board conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed, and (d) that the school district board conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects; and

**WHEREAS**, the Board deems it necessary and advisable to submit such a bond proposition to the electors, which, if approved by at least 55% of the votes cast, would permit the District to issue its bonds; and

**WHEREAS**, the Board has evaluated the facilities needs of the District in order to determine which projects to finance from a local bond at this time; and

**WHEREAS**, in order to address the facilities needs of the District, the Board deems it necessary and advisable to fund the specific school facilities projects listed under the heading

entitled “BOND PROJECT LIST” included in the full text of the bond proposition set forth in Exhibit A attached hereto (the “Bond Project List”); and

**WHEREAS**, the Board has determined that the projects listed on the Bond Project List are authorized to be financed with bonds of the District under subsection (a) of Section 15100 of the California Education Code and are for purposes specified in Article XIII A, Section 1(b)(3) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses; and

**WHEREAS**, in accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, and as provided in the full text of the bond proposition, the Board has evaluated safety, class size reduction and information technology needs in developing the Bond Project List; and

**WHEREAS**, in accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, and as provided in the full text of the bond proposition, annual, independent performance and financial audits shall be required as part of the bond proposition; and

**WHEREAS**, pursuant to Section 15278 of the California Education Code, if a bond proposition is authorized in accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution, the governing board of the school district shall establish and appoint members to an independent citizens’ oversight committee to ensure that (a) bond revenues are expended only for the purposes specified in Article XIII A, Section 1(b)(3) of the California Constitution, and (b) that no funds are used for any teacher or administrative salaries or other school operating expenses; and

**WHEREAS**, in accordance with Section 15278 of the California Education Code, and as provided in the full text of the bond proposition, an independent citizens’ oversight committee shall be required as part of the bond proposition; and

**WHEREAS**, a bond election authorized pursuant to paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution, must be conducted concurrent with a statewide primary election, general election or special election, or at a regularly scheduled local election at which all of the electors of the District are entitled to vote, as required by Section 15266 of the California Education Code; and

**WHEREAS**, on November 8, 2022, a statewide general election is scheduled to be conducted throughout the District; and

**WHEREAS**, subsection (c) of Section 15100 of the California Education Code provides that, before the governing board of a school district may order an election pursuant to California Education Code Sections 15100 *et seq.*, it shall obtain reasonable and informed projections of assessed property valuations that take into consideration projections of assessed property valuations made by the county assessor; and

**WHEREAS**, the proposed bonds are structured based on projections of assessed valuations of the property within the boundaries of the District, which the Board finds to be reasonable and informed, and the Board has determined that, based upon such projections of assessed property valuation, the tax rate projected to be levied to meet the debt service requirements of the bonds proposed to be issued will not exceed the maximum tax rate permitted by Section 15268 of the California Education Code; and

**WHEREAS**, Section 9400 *et seq.* of the California Elections Code requires that a tax information statement be contained in all official materials, including any voter information guide prepared, sponsored or distributed by the District, relating to the election; and

**WHEREAS**, the Board now desires to authorize the filing of a ballot argument in favor of the bond proposition to be submitted to the voters at the election; and

**WHEREAS**, if any project to be funded by the bonds will require State of California matching grant funds for any phase, the sample ballot must contain a statement, in the form prescribed by law, advising the voters that such project is subject to the approval of State matching funds and, therefore, passage of the bond measure is not a guarantee that the project will be completed, and the Board finds that completion of certain projects listed in the Bond Project List will require State matching grant funds for one or more phases thereof;

**NOW, THEREFORE**, be it resolved, determined and ordered by the Board of Trustees of the Red Bluff Union Elementary School District as follows:

**Section 1.**     **Recitals.** All of the above recitals are true and correct.

**Section 2.**     **Specifications of Election Order; Required Certification.** Pursuant to California Education Code Sections 5304, 5322, 15100 *et seq.*, and 15266, and paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution, a special election shall be held within the boundaries of the District on November 8, 2022, for the purpose of submitting to the registered voters of the District the bond proposition contained in Exhibit A attached hereto and incorporated herein. In accordance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, and as provided in the full text of the bond proposition, the Board hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List.

**Section 3.**     **Conduct of Election.** (a) *Request to County Officers.* Pursuant to Section 5303 of the California Education Code, the Registrar of Voters of the County (the “Registrar of Voters”) is required to, and is hereby requested to, take all steps to hold the election in accordance with law and these specifications.

(b) *Abbreviation of Proposition.* Pursuant to Sections 13119 and 13247 of the California Elections Code and Sections 5322 and 15122 of the California Education Code, the Board hereby directs the Registrar of Voters to use the following statement of the bond proposition on the ballot:

*“To modernize, renovate, and upgrade classrooms, restrooms and school facilities to improve the quality of education; make safety/ security improvements; replace leaky roofs; and renovate/ replace HVAC, plumbing, sewer, and electrical systems; shall Red Bluff Union Elementary School District’s measure authorizing \$14,100,000 in bonds, at legal interest rates, levying approximately 2.3¢ per \$100 of assessed valuation (raising \$797,560 annually) while bonds are outstanding, with annual audits, independent citizens’ oversight, NO money for salaries and all funds spent locally, be adopted?”*

(c) *Voter Pamphlet.* The Registrar of Voters is hereby requested to reprint the full text of the bond proposition as set forth in Exhibit A in its entirety in the voter information pamphlet to be distributed to voters.

(d) *State Matching Funds.* The District hereby requests that the Registrar of Voters include the following statement in the sample ballot, pursuant to Section 15122.5 of the California Education Code:

*“Approval of Measure \_\_\_ does not guarantee that the proposed project or projects in the Red Bluff Union Elementary School District that are the subject of bonds under Measure \_\_\_ will be funded beyond the local revenues generated by Measure \_\_\_. The District’s proposal for the project or projects may assume the receipt of matching State funds, which could be subject to appropriation by the Legislature or approval of a statewide bond measure.”*

(e) *Consolidation Requirement.* Pursuant to Section 15266(a) of the California Education Code, the election shall be consolidated with the statewide general election on November 8, 2022, and pursuant to California Education Code Section 5342 and Part 3 (commencing with Section 10400) of Division 10 of the California Elections Code, the Registrar of Voters and the Board of Supervisors of the County are hereby requested to order consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same. The District hereby acknowledges that the consolidated election will be held and conducted in the manner prescribed by Section 10418 of the California Elections Code.

(f) *Canvass of Results.* The Board of Supervisors of the County is authorized and requested to canvass the returns of the election, pursuant to Section 10411 of the California Elections Code.

(g) *Required Vote.* Pursuant to Section 18 of Article XVI and Section 1 of Article XIII A of the California Constitution, the bond proposition shall become effective upon the affirmative vote of at least 55% of the voters of the District voting on the proposition.

(h) *Election Costs.* The District shall pay all costs of the election approved by the Board of Supervisors of the County pursuant to California Education Code Section 5421.

**Section 4. Delivery of Order of Election to County Officers.** The Clerk of the Board of the District is hereby directed to cause to be filed as soon as practicable, and in any event no later than August 12, 2022 (which date is not fewer than 88 days prior to the date set for the election), one copy of this Resolution to the Registrar of Voters, including the tax information statement attached hereto as Exhibit B, containing the information required by California Elections Code Section 9400 *et seq.*, completed and signed by the Superintendent of the District, with such technical corrections or additions as deemed necessary by the Superintendent of the District, and shall file a copy of this Resolution with the Clerk of the Board of Supervisors of the County. With respect to the tax information statement attached hereto as Exhibit B, the Board hereby adopts the procedures set forth in Election Code Section 9405.

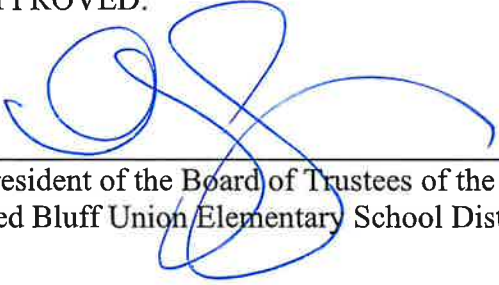
**Section 5. Ballot Arguments.** The President of the Board, or any member or members of the Board as the President shall designate, are hereby authorized, but not directed, to prepare and file with the Registrar of Voters a ballot argument in favor of the bond proposition and a rebuttal argument to the argument against the bond proposition, if any, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of the Board as sponsor of the bond proposition.

**Section 6. Further Authorization.** The members of the Board, the Superintendent of the District, and all other officers of the District are hereby authorized and directed, individually and collectively, to do any and all things that they deem necessary or advisable in order to effectuate the purposes of this resolution in accordance with the terms hereof and of applicable provisions of law.

**Section 7. Effective Date.** This Resolution shall take effect upon its adoption by a two-thirds vote.

**PASSED AND ADOPTED** this day, August 11, 2022, by the following vote:

AYES: 5  
NOES: 0  
ABSTAIN: 0  
ABSENT: 0

APPROVED:  
  
\_\_\_\_\_  
President of the Board of Trustees of the  
Red Bluff Union Elementary School District

Attest:

  
\_\_\_\_\_  
Clerk of the Board of Trustees of the  
Red Bluff Union Elementary School District

**EXHIBIT A**  
**FULL TEXT OF BOND PROPOSITION**

**RED BLUFF UNION ELEMENTARY SCHOOL DISTRICT  
SCHOOL SAFETY, UPGRADE, RENOVATION AND IMPROVEMENT  
MEASURE**

This proposition may be known and referred to as the “Red Bluff Union Elementary School District School Safety, Upgrade, Renovation and Improvement Measure” or as “Measure \_\_\_”. *[designation to be assigned by County Registrar of Voters]*

**BOND AUTHORIZATION**

By approval of this proposition by at least 55% of the voters of the Red Bluff Union Elementary School District (the “District”) voting on the proposition, the District shall be authorized to issue and sell bonds of up to \$14,100,000 in aggregate principal amount to provide financing for the specific school facilities projects listed under the heading entitled “BOND PROJECT LIST” below (the “Bond Project List”), and qualify to receive State of California matching grant funds, subject to all of the accountability safeguards specified below.

**ACCOUNTABILITY SAFEGUARDS**

The provisions in this section are specifically included in this proposition in order that the voters and taxpayers of the District may be assured that their money will be spent to address specific school facilities needs of the District, all in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000 (codified at Sections 15264 and following of the California Education Code).

**Evaluation of Needs.** The Board of Trustees of the District (the “Board”) has evaluated the facilities needs of the District in order to determine which projects to finance from a local bond at this time. In order to address the facilities needs of the District, the Board deems it necessary and advisable to fund the specific school facilities projects listed in the Bond Project List. The Board hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List.

**Limitations on Use of Bonds.** Proceeds from the sale of bonds authorized by this proposition shall be used only for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses. More specifically, the Bond Project List provides for the specific projects the District proposes to

finance with proceeds from the sale of bonds authorized by this proposition and such proceeds shall be applied only to those specific purposes.

**Independent Citizens' Oversight Committee.** In accordance with and pursuant to California Education Code Section 15278 *et seq.*, the Board shall establish an independent citizens' oversight committee, within 60 days of the date that the Board enters the election results on its minutes pursuant to Section 15274 of the California Education Code, to ensure that (a) bond revenues are expended only for the purposes specified in Article XIII A, Section 1(b)(3) of the California Constitution, and (b) that no funds are used for any teacher or administrative salaries or other school operating expenses. In accordance with Section 15282 of the California Education Code, the citizens' oversight committee shall consist of at least seven members and shall include a member active in a business organization representing the business community located within the District, a member active in a senior citizens' organization, a member active in a bona fide taxpayers' organization, a member that is a parent or guardian of a child enrolled in the District, and a member that is both a parent or guardian of a child enrolled in the District and active in a parent-teacher organization. No employee or official of the District and no vendor, contractor or consultant of the District shall be appointed to the citizens' oversight committee.

**Annual Performance Audits.** In compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000, the Board shall conduct an annual, independent performance audit to ensure that the proceeds from the sale of bonds authorized by this proposition have been expended only on the school facilities projects listed in the Bond Project List. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for performance audits. The results of these audits shall be made publicly available and shall be submitted to the citizens' oversight committee in accordance with Section 15286 of the California Education Code.

**Annual Financial Audits.** In compliance with the requirements of Article XIII A, Section 1(b)(3)(D) of the California Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000, the Board shall conduct an annual, independent financial audit of the proceeds from the sale of bonds authorized by this proposition until all of those proceeds have been spent for the school facilities projects listed in the Bond Project List. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for financial audits. The results of these audits shall be made publicly available and shall be submitted to the citizens' oversight committee in accordance with Section 15286 of the California Education Code.

**Special Bond Proceeds Account; Annual Report to Board.** In compliance with the requirements of California Government Code Section 53410 and following, upon approval of this proposition and the sale of any bonds approved, the Board shall take actions necessary to establish an account in which proceeds of the sale of bonds authorized by this proposition shall be deposited. In



compliance with the requirements of California Government Code Section 53411, as long as any proceeds of the bonds remain unexpended, the chief fiscal officer of the District shall cause a report to be filed with the Board at least once a year, stating (a) the amount of funds collected and expended in that year, and (b) the status of any project required or authorized to be funded from bond proceeds. The report may relate to the calendar year, fiscal year, or other appropriate annual period as the chief fiscal officer of the District shall determine, and may be incorporated into the annual budget, audit, or other appropriate routine report to the Board.

### **FURTHER SPECIFICATIONS**

**Joint-Use Projects.** The District may enter into agreements with other public agencies or nonprofit organizations for joint use of the school facilities financed with the proceeds from the sale of bonds authorized by this proposition in accordance with California Education Code Section 17077.42 (or any successor provision). The District may seek State grant funds for eligible joint-use projects as permitted by law, and this proposition hereby specifies and acknowledges that, subject to the limitations on the uses provided for herein, the proceeds from the sale of bonds authorized by this proposition will or may be used to fund all or a portion of the local share for any eligible joint-use projects identified in the Bond Project List or as otherwise permitted by California State regulations, as the Board shall determine.

**Single Purpose.** All of the purposes enumerated in this proposition shall be united and voted upon as one single proposition, pursuant to California Education Code Section 15100, and all the enumerated purposes shall constitute the specific single purpose of the bonds, and the proceeds from the sale of bonds authorized by this proposition shall be spent only for such purpose, pursuant to California Government Code Section 53410.

**Other Terms of the Bonds.** When sold, the bonds shall bear interest at an annual rate not exceeding the statutory maximum, and that interest shall be made payable at the time or times permitted by law. The bonds may be issued and sold in several series, and no bond shall be made to mature more than the statutory maximum number of years from the date borne by that bond.

### **BOND PROJECT LIST**

The Bond Project List below lists the specific projects the District proposes to finance with proceeds of the bonds. The Bond Project List shall be considered a part of this bond proposition and shall be reproduced in any official document required to contain the full statement of the bond proposition. Listed projects will be completed as needed at a particular school or school facility site according to Board-established priorities, and the order in which such projects appear on the Bond Project List is not an indication of priority for funding or completion. In so far as permitted by law, each project is assumed to include its share of costs of the election and bond issuance, construction-related costs, such as project and construction management, architectural, engineering, inspection and similar planning and testing costs, demolition and interim housing costs,

legal, accounting and similar fees, costs related to the independent annual financial and performance audits, a contingency for unforeseen design and construction costs, and other costs incidental to or necessary for completion of the listed projects (whether the related work is performed by the District or third parties). The final cost of each project will be determined as plans are finalized, construction bids are awarded, and projects are completed. In addition, certain project funds expected from non-local bond sources, including State of California grant funds for eligible projects, have not yet been secured. Therefore, the Board cannot guarantee that the bond proceeds will provide sufficient funds to allow completion of all listed projects. Alternatively, if the District obtains unexpected funds from non-local bond sources with respect to listed projects, such projects may be enhanced, supplemented or expanded to the extent of such funds. Some projects may be subject to further government approvals, including by State officials and boards and/or local environmental or agency approval. Inclusion of a project on the Bond Project List is not a guarantee that the project will be completed (regardless of whether bond funds are available).

The specific projects authorized to be financed with proceeds from the sale of bonds authorized by this proposition are as follows:

<b>RED BLUFF UNION ELEMENTARY SCHOOL DISTRICT SCHOOL SAFETY, UPGRADE, RENOVATION AND IMPROVEMENT MEASURE PROJECTS</b>	
<b>The following projects are authorized to be financed at District facilities and sites, including (with original construction date):</b>	
Bidwell Elementary (1943) Metteer Elementary (1987)	Jackson Heights Elementary (1955) Vista Preparatory Academy (1964)
<ul style="list-style-type: none"> <li>• Repair or replace leaky roofs.</li> <li>• Repair or replace outdated heating, ventilation and air-conditioning systems.</li> <li>• Repair or replace deteriorating plumbing and sewer systems.</li> <li>• Upgrade inadequate electrical systems.</li> <li>• Make health, safety and security improvements.</li> <li>• Replace temporary portables with permanent classrooms.</li> <li>• Improve student access to computers and modern technology, including providing necessary infrastructure, hardware, software, computers, devices and other modern instructional equipment throughout District sites.</li> <li>• Modernize, renovate, construct and/or expand aging and outdated school facilities to meet 21st century educational standards, including providing updated furnishings and other equipment to facilitate a modern learning environment.</li> <li>• Make Federal and State-mandated Americans with Disabilities Act (ADA) accessibility upgrades including ensuring site access, parking, staff and student restrooms, relocation of existing electrical devices, drinking fountains, playground equipment, etc. as necessary to ensure adequate accommodations are provided and all legal requirements are met.</li> <li>• Make energy-efficiency improvements, including replacing outdated and energy inefficient windows and lighting.</li> </ul>	

- Construct new or upgrade existing classrooms, including classrooms for music programs and the arts.
- Improve, rehabilitate and/or construct P.E. fields, gyms, playgrounds and play structures and other facilities for school and community use, including providing related equipment.
- Renovate outdated kitchens and multi-purpose rooms.
- Repair, replace and/or upgrade paved surfaces, turf, and other grounds and outdoor areas, including to eliminate safety hazards and to facilitate outdoor instruction.
- Upgrade, repair and/or expand school site parking, roadways, grounds and other infrastructure such as utility systems, including installing exterior lighting, repairing pathways, walkways, ADA access ramps, and make landscaping improvements including irrigation and security fencing.

All or portions of these projects may be used as joint-use projects within the meaning of Section 17077.42(c) of the Education Code (or any successor provision).

### **MISCELLANEOUS**

#### **All listed bond projects include the following as needed:**

- Planning, designing and providing temporary housing necessary for listed bond projects.
- The inspection, sampling and analysis of grounds, buildings and building materials to determine the presence of hazardous materials or substances, including asbestos, lead, etc., and the encapsulation, removal, disposal and other remediation or control of such hazardous materials and substances.
- Seismic and historical evaluations, site surveys (including topographic, geological and utility surveys), and infrastructure analyses.
- Necessary onsite and offsite preparation or restoration in connection with new construction, renovation or remodeling, or installation or removal of relocatable buildings or other temporary buildings, including demolition of structures; removing, replacing, or installing irrigation, drainage, utility lines (gas, water, sewer, electrical, data and voice, etc.), trees and landscaping; and relocating fire access roads or ingress/egress pathways.
- Address other unforeseen conditions revealed by construction, renovation or modernization (including plumbing or gas line breaks, dry rot, seismic and structural deficiencies, etc.).
- Acquire or construct other improvements required to comply with building codes, including seismic safety requirements, the Field Act, and access requirements.
- Acquisition of any rights-of-way, easements, licenses and/or real property made necessary by listed bond projects, or lease of real property made necessary by the listed bond projects.
- Acquire or construct storage facilities and other space on an interim basis, as needed to accommodate construction materials, equipment, and personnel.
- Furnishing and equipping of classrooms and other school facilities; furnishing and equipping shall include initial purchases, and scheduled and necessary replacements, upgrades and updating of technology.
- Acquisition of all or a portion of any school site or facility, or an interest therein,

or make lease payments with respect to any school site or facility, encumbered in order to finance or refinance the listed school facilities projects.

- All other costs and work necessary or incidental to the listed bond projects.

**PROJECTS INVOLVING RENOVATION,  
REHABILITATION OR REPAIR**

For any project involving renovation, rehabilitation or repair of a building or the major portion of a building, the District shall be authorized to proceed with new replacement construction instead (including any necessary demolition) if the Board of Trustees determines that replacement new construction is more practical than renovation, rehabilitation or repair, considering the building's age, condition, expected remaining life, comparative cost and other relevant factors.

**GENERAL PROVISIONS**

**Interpretation.** The terms of this bond proposition and the words used in the Bond Project List shall be interpreted broadly to effect the purpose of providing broad and clear authority for the officers and employees of the District to provide for the school facilities projects the District proposes to finance with the proceeds of the sale of bonds authorized by this proposition within the authority provided by law, including Article XIII A, Section 1(b)(3) of the California Constitution, California Education Code Section 15000 *et seq.* and the Strict Accountability in Local School Construction Bonds Act of 2000. Without limiting the generality of the foregoing, such words as repair, improve, upgrade, expand, modernize, renovate, and reconfigure are used in the Bond Project List to describe school facilities projects in plain English and are not intended to expand the nature of such projects beyond, or have an effect on, and shall be interpreted to only permit, what is authorized under Article XIII A, Section 1(b)(3) of the California Constitution, California Education Code Section 15000 *et seq.* and the Strict Accountability in Local School Construction Bonds Act of 2000. In this regard, the Bond Project List does not authorize, and shall not be interpreted to authorize, expending proceeds of the sale of bonds authorized by this proposition for current maintenance, operation or repairs. The school facilities projects on the Bond Project List only authorize capital expenditures.

**Estimated Ballot Information.** The Board hereby declares, and the voters by approving this bond proposition concur, that the information included in accordance with Section 13119 of the California Elections Code in the statement of the bond proposition to be voted on is based upon the District's projections and estimates only and is not a limitation.

**Headings.** The headings or titles of the sections of the bond proposition, including any headings or titles included in the Bond Project List, are solely for convenience of reference and shall not affect the meaning, construction or effect of the bond proposition.

**Severability.** The Board hereby declares, and the voters by approving this bond proposition concur, that every section and part of this bond proposition 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 bond proposition by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law, and to this end the provisions of this bond proposition are severable.

## EXHIBIT B

### TAX INFORMATION STATEMENT

An election will be held in the Red Bluff Union Elementary School District (the “District”) on November 8, 2022, to authorize the sale of up to \$14,100,000 in bonds of the District to finance school facilities as described in the proposition. If the bond proposition is approved by at least 55% of the voters of the District voting on the bond proposition, the District expects to issue the bonds in multiple series over time. Principal and interest on the bonds will be payable from the proceeds of tax levies made upon the taxable property in the District. The following information is provided in compliance with Sections 9400 through 9405 of the California Elections Code.

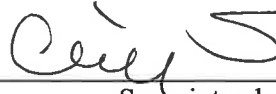
1. The best estimate of the average annual tax rate that would be required to be levied to fund this bond issue over the entire duration of the bond debt service, based on assessed valuations available at the time of filing of this statement, is 2.3 cents per \$100 (\$23.05 per \$100,000) of assessed valuation. The final fiscal year in which the tax to be levied to fund this bond issue is anticipated to be collected is fiscal year 2056-57.
2. The best estimate of the highest tax rate that would be required to be levied to fund this bond issue, based on estimated assessed valuations available at the time of filing of this statement, is 2.4 cents per \$100 (\$24.00 per \$100,000) of assessed valuation in fiscal year 2023-24 and such tax rate is expected to continue through fiscal year 2053-54.
3. The best estimate of the total debt service, including the principal and interest, that would be required to be repaid if all of the bonds are issued and sold is approximately \$27,900,000.

Voters should note that estimated tax rates are based on the *ASSESSED VALUE* of taxable property on the County’s official tax rolls, *not* on the property’s market value, which could be more or less than the assessed value. In addition, taxpayers eligible for a property tax exemption, such as the homeowner’s exemption, will be taxed at a lower effective tax rate than described above. Property owners should consult their own property tax bills and tax advisors to determine their property’s assessed value and any applicable tax exemptions.

Attention of all voters is directed to the fact that the foregoing information is based upon the District’s projections and estimates only, which are not binding upon the District. The average annual tax rate, the highest tax rate, the final fiscal year in which the tax is anticipated to be collected and the year or years in which they will apply, and the actual total debt service, may vary from those presently estimated for a variety of reasons, including, without limitation, due to variations in the timing of bond sales, the amount or amortization of bonds sold, market conditions at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount or amortization of bonds sold at any given time will be determined by the District based on need for project funds and other factors, including the legal limitations on bonds approved by a 55% affirmative vote. Market conditions, including, without limitation, interest rates, are affected by economic and other factors beyond the control of the District and will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by

the County Assessor in the annual assessment and the equalization process. The growth or decline in assessed valuation is the result of a number of economic and other factors outside the control of the District.

Dated: August 11, 2022.



\_\_\_\_\_  
Superintendent  
Red Bluff Union Elementary School District

**CLERK'S CERTIFICATE**

I, Sharon Barrett, Clerk of the Board of Trustees of the Red Bluff Union Elementary School District, County of Tehama, California, hereby certify as follows:

The attached is a full, true and correct copy of a resolution duly adopted at a special meeting of the Board of Trustees of the District held at the regular meeting place thereof on August 11, 2022, and entered in the minutes thereof, of which meeting all of the members of the Board of Trustees had due notice and at which a quorum thereof was acknowledged. The resolution was adopted by the following vote:

AYES: 5


NOES: 0

ABSTAIN: 0

ABSENT: 0

An agenda of the meeting was posted at least 24 hours beforehand at 1755 Airport Blvd., Red Bluff, California, a location freely accessible to members of the public, and on the District's website at [https://simbli.eboardsolutions.com/SB\\_Meetings/SB\\_MeetingListing.aspx?S=36030394](https://simbli.eboardsolutions.com/SB_Meetings/SB_MeetingListing.aspx?S=36030394), and a brief description of the adopted resolution appeared on the agenda. A copy of the agenda is attached hereto. The resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this 11 day of August, 2022.

  
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Clerk of the Board of Trustees  
Red Bluff Union Elementary School District