

## REPORT TO CITY COUNCIL

**DATE:** OCTOBER 14, 2015

**TO:** HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

**FROM:** GREG RAMIREZ, CITY MANAGER *GR*

**SUBJECT:** DISCUSSION REGARDING SUPPORT OF THE BOARD OF EDUCATION'S PLACEMENT OF A MEASURE, FOR VOTER APPROVAL TO RENEW AN EDUCATIONAL PARCEL TAX BENEFITING THE LAS VIRGENES UNIFIED SCHOOL DISTRICT ON THE NOVEMBER 3, 2015, BALLOT

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On July 21, 2015, the Board of Education of the Las Virgenes Unified School District (District) unanimously voted to adopt a resolution to place the renewal of their previously successful Measure E parcel tax on the November 3, 2015, ballot. Measure E will expire at the end of the current year and, without a renewal in place, the District will be forced to cut nearly two million dollars (\$2,000,000) in critical programs ranging from elementary science courses to class size reduction to high school athletics.

The Board of Education of the Las Virgenes Unified School District has considered a variety of options, including the potential of increasing the parcel tax, but felt that, based upon its current success, maintaining the present \$98 per parcel amount is the most prudent approach. By law, the District cannot campaign for this measure. Therefore, it was decided by the District's Board of Education to adopt said resolution in order to place the renewal for the parcel tax on the upcoming November 3, 2015, ballot.

### RECOMMENDATION

Staff respectfully recommends the City Council discuss and consider supporting the Board of Education's placement of a measure, for voter approval to renew an educational parcel tax benefiting the Las Virgenes Unified School District, on the November 3, 2015, ballot.

Attachment: Resolution No. 2-15 - Board of Education of the Las Virgenes Unified School District

## **ADOPTION COPY**

### **Resolution No. 2-15**

#### **RESOLUTION OF THE BOARD OF EDUCATION OF THE LAS VIRGENES UNIFIED SCHOOL DISTRICT CALLING FOR A NOVEMBER 3, 2015 ELECTION TO RENEW HIGH QUALITY EDUCATION AND LOCAL CONTROL PARCEL TAX**

WHEREAS, the Las Virgenes Unified School District (the "District") is devoted to maintaining excellent public education; and

WHEREAS, the District believes great schools make our neighborhoods desirable, attract families and keep our property values strong; and

WHEREAS, the District prides itself on providing the highest quality education for our students and consistently ranks amongst the highest performing school districts in the State of California and across the United States; and

WHEREAS, despite the District's commitment and achievement in delivering outstanding educational outcomes for students, California currently ranks near the bottom in the nation in per pupil education spending and the District expects to receive even less per student funding than many other districts in the State based on California's latest funding formula; and

WHEREAS, in 2004 the voters of the District approved the high quality education and local control parcel tax of \$98 per parcel (the "2004 Parcel Tax") for a period of four years; and

WHEREAS, revenues from the 2004 Parcel Tax provided a stable source of funding that supported local schools and could not be taken by the State; and

WHEREAS, stable local funding is needed to maintain our core programs in math, science and technology and to attract and retain qualified teachers; and

WHEREAS, on November 7, 2007 the voters of the District renewed the 2004 Parcel Tax ("Measure E") for an eight-year period, which expires on June 30, 2016; and

WHEREAS, unless Measure E is renewed again by voters, the loss of funding will result in a substantial reduction of educational programs; and

WHEREAS, Article XIII A, Section 4 of the California Constitution and Sections 50075 et seq., of the California Government Code permit a school district to renew a parcel tax for specified purposes and to levy such tax following approval by at least two-thirds of the voters voting upon the proposition; and

WHEREAS, the Board of Education (the "Board") of the District proposes to place a measure on the November 3, 2015 (such measure, along with the 2004 Parcel Tax and

Measure E, collectively referred to as the "Parcel Tax") ballot to continue the existing levy, without increasing the rate, of its high quality education and local control Parcel Tax upon parcels of land within the District for the purposes set forth in this Resolution; and

WHEREAS, such renewal will maintain and preserve all existing exemptions to Measure E, without any further application being required from those eligible persons; and

WHEREAS, the Board will apply all the proceeds of the Parcel Tax to support high achieving core academic programs in math, science and technology, and for uses as set forth in this Resolution, and will not use any of said proceeds for administrator salaries, benefits or pensions; and

WHEREAS, all expenditures of the Parcel Tax will continue to be subject to citizen oversight and annual reports to ensure funds are spent appropriately; and

WHEREAS, the Board proposes to continue the Parcel Tax because the revenues will benefit only the District's schools and cannot be taken by the State of California or by other school districts; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of the Las Virgenes Unified School District as follows:

Section 1. This Board finds and determines that the foregoing recitals are true and correct.

Section 2. This Board hereby proposes to renew and extend the levy of the high quality education and local control Parcel Tax to provide stable local funding the State cannot take away to:

- Continue offering high quality core academic programs in math, science and technology;
- Continue funding for core programs in reading and the arts and funding for athletics;
- Maintain smaller class sizes;
- Keep textbooks, technology and instructional materials up-to-date; and
- Attract and retain highly qualified teachers, counselors, career advisors and technology specialists.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE HIGH QUALITY EDUCATION AND LOCAL CONTROL PARCEL TAX BE USED FOR ADMINISTRATOR SALARIES, BENEFITS OR PENSIONS.

Pursuant to Government Code Section 50075.1 the Board determines that the proceeds of the high quality education and local control Parcel Tax shall only be applied for the purposes stated above.

**Section 3.** Subject to voter approval, the existing \$98 per parcel per year high quality education and local control Parcel Tax which will expire on June 30, 2016 shall be continued for twelve years from that date.

This parcel tax renews and extends the qualified Measure E parcel tax last approved and renewed by the voters on November 7, 2007.

As used herein, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the District, for which the applicable Los Angeles or Ventura County Assessor/Tax Collector (together, "Tax Collector"), issues a separate tax bill for *ad valorem* property taxes; provided, however, that any such parcels which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership, may, by submitting an application of the owners thereof by June 15 of any year to the District be treated as a single parcel for purposes of the levy of this high quality education parcel tax.

**Section 4.** Subject to voter approval as set forth below, the parcel tax shall be levied commencing with the 2016-2017 (starting on July 1, 2016) fiscal year of the District, and shall be collected with, and in the same manner and subject to the same interest and penalties as, general *ad valorem* taxes collected by the Los Angeles County Treasurer and Tax Collector and the Ventura County Tax Collector, as applicable. In accordance with the requirements of Government Code Section 50075.1(c), the District shall create a separate account into which the proceeds of the special tax shall be deposited.

**Section 5.** The levy and collection of the parcel tax is not intended to decrease or offset any increase in local, state or federal government funding sources that would otherwise be available to the District at any time during which the parcel tax may be levied. In the event that the levy and collection of the parcel tax does have such an effect, the District shall reduce the parcel tax levy to the extent of any such decrease or offset. Additionally, any persons who are the owner of a Parcel used solely for owner-occupied, single-family residential purposes, and either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the fiscal year in which the tax should apply, or (b) receiving Supplemental Security Income for a disability regardless of age, or (c) receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, may obtain an exemption from the levy of the high quality education and local control Parcel Tax, by submitting to the District an application of such owners or persons, prior to June 15 of any year.

Persons who currently receive an exemption from the District's Measure E parcel tax, shall automatically qualify for an exemption from this renewal without needing to file a new application for that exemption.

The District may establish administrative procedures to periodically verify the continued qualification of any previously granted exemption.

**Section 6.** The Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District's appropriation limit as shall be necessary to ensure that proceeds of the parcel tax may be spent for the authorized purposes set forth in Section 2 above and Section 7 below.

**Section 7.** The Board hereby requests that the Los Angeles County Registrar of Voters and the Ventura County Registrar of Voters submit the measure attached hereto as Exhibit B to the voters of the District and to print the entire Full Ballot Text in the ballot pamphlet to be published and mailed for the election scheduled for Tuesday, November 3, 2015.

The abbreviated text of the ballot proposition with respect to the foregoing measure shall read as shown in Exhibit A hereto.

The District's Superintendent, or designee, is hereby authorized and directed to make any changes to the text of the measure, or to the abbreviated form of the measure, as may be convenient or necessary to comply with the intent of this Resolution, the requirements of elections officials, and requirements of law.

**Section 8.** The measure set forth in Exhibits A and B shall be submitted to the voters of the District at an election to be held on November 3, 2015. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2016.

**Section 9.** This Resolution shall stand as the order to each of the Los Angeles County and Ventura County Registrar of Voters, respectively, to call an election within the boundaries of the District on November 3, 2015. This Board requests that the District election be consolidated with any and all elections to be held within the boundaries of the District on November 3, 2015.

**Section 10.** The Board hereby requests that the Los Angeles County Registrar of Voters and the Ventura County Registrar of Voters or other appropriate election officials of either Los Angeles or Ventura County, take all actions which are necessary or appropriate in connection with the election, including, but not limited to, printing and mailing sample ballots, arguments and applications for absentee ballots, canvassing election returns and certifying the results of the election to the Board. The Board hereby agrees to reimburse each of Los Angeles County and Ventura County in full for any services performed by each for the District upon presentation of an invoice to the District.

**Section 11.** The Secretary of the Board is hereby authorized and directed to deliver a copy of this Resolution to the Los Angeles County Superintendent of Schools and the Registrars of Voters/Elections Department of each of Los Angeles and Ventura Counties, as well as the Clerk of the Board of Supervisors of each of Los Angeles and Ventura Counties, not later than August 7, 2015, and to give notice of the election by causing the

Registrar of Voters/Elections Department to publish the text of the measure and other items, not later than 15 days before the date of the election. The Secretary of the Board is hereby further authorized and directed to post a copy of this Resolution on or near the doors of the District Office and in three public places within the District for at least two weeks before the date of the election.

Section 12. In the event that either or both of the Cities of Calabasas and Westlake Village conduct an election within their respective boundaries on November 3, 2015 which is not consolidated with elections conducted by the Los Angeles County or the Ventura County Registrar of Voters, the Board directs that the actions described in Sections 9, 10, and 11 above, be given full force and effect by the Cities of Calabasas and Westlake Village, and that concurrent elections with respect to the Parcel Tax measure be held in one or both cities and in Los Angeles and Ventura Counties, as applicable.

Section 13. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution which can be given effect without the severed portion.

Section 14. The members of the Board are hereby authorized, but not directed, to prepare and file with the Los Angeles and Ventura County Registrar of Voters/Election Department, respectively, a ballot argument in favor of the proposition contained in Exhibit B hereof, within the time established by such Department.

Section 15. Subject to two-thirds approval of the District's voters, the Parcel Tax shall be collected by the Los Angeles and Ventura County Tax Collectors, as applicable, at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Tax Collectors. The Parcel Tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

Section 16. The chief fiscal officer of the District shall, pursuant to Government Code Section 50075.3, file an annual report to the Board of Education as provided herein accounting for the high quality education and local control tax revenues collected and the manner in which they have been spent.

Section 17. The officers of the District are, and each of them acting alone is, hereby directed to take such other actions and to execute such other documents as are necessary to carry out the purposes of this Resolution.

Section 18. Pursuant to Elections Code Section 10400 the Board requests the governing body of any such other political subdivision, or any officer otherwise authorized by law, to partially or completely consolidate such election and to further provide that the canvass be made by any body or official authorized by law to canvass the returns of the election, and that the Board consents to such consolidation.

The foregoing Resolution was adopted by the Board of Education of the Las Virgenes Unified School District at a regular meeting held on July 21, 2015 by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

\_\_\_\_\_  
President, Board of Education  
Las Virgenes Unified School District

ATTEST:

\_\_\_\_\_  
Clerk, Board of Education  
Las Virgenes Unified School District

EXHIBIT A

ABBREVIATED BALLOT TEXT

“To protect the quality of education in our local schools, fund core programs in math, science, reading, technology and the arts, attract/retain highly qualified teachers, counselors, and technology specialists, maintain smaller class sizes, enhance student achievement and prepare our students for success in college and careers, shall Las Virgenes Unified School District continue for twelve years the existing \$98 annual school parcel tax without raising the current rate, with an exemption for seniors, and all money staying local?”

Yes \_\_\_\_\_

No \_\_\_\_\_



## EXHIBIT B

### \*START OF FULL BALLOT TEXT\*

#### LAS VIRGENES UNIFIED SCHOOL DISTRICT High Quality Education and Local Control Funding Measure \_\_\_

### INTRODUCTION AND PURPOSE

To continue **funding for core programs in math, science and technology**, provide local reliable funding for local schools that cannot be taken by the State, attract and retain highly qualified teachers, maintain smaller class size, fund programs in reading, technology, arts, theater, music and athletics, continue to fund college and career advisors and school counselors, train teachers for effective use of classroom technology, and keep textbooks, technology and instructional materials up-to-date, with no proceeds used for administrator salaries, benefits and pensions, the Las Virgenes Unified School District (“District”) proposes to renew and extend its existing high quality education and local control parcel tax, **without increasing the current tax rate**, for a period of twelve years from its current expiration date (June 30, 2016), starting on July 1, 2016 at a rate of \$98 per parcel per year, with an exemption available for senior citizens and certain disabled persons, and to implement accountability measures, including citizen oversight, to ensure the funds are used to:

- Maintain core programs in math, science and technology;
- Attract and retain highly qualified teachers; and
- Maintain core programs in reading and the arts.

The proceeds of the parcel tax shall be deposited into a separate account created by the District.

### DEFINITION OF “PARCEL”

For purposes of the high quality education parcel tax, the term “Parcel” means any parcel of land which lies wholly or partially within the boundaries of the Las Virgenes Unified School District, that receives a separate tax bill for *ad valorem* property taxes from the Los Angeles or the Ventura County Assessor/Tax Collector, as applicable. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall also be exempt from the high quality education and local control parcel tax in such year.

For purposes of this high quality education and local control Parcel Tax, any such “Parcels” which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting to the District an application of the owners thereof by June 15 of any year, be treated as a single “parcel” for purposes of the levy of the high quality education and local control parcel tax.

## **EXEMPTION FOR SENIORS AND SSI RECIPIENTS**

Pursuant to California Government Code Section 50079 (b)(1), any owner of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the year in which the tax would apply, or (b) persons receiving Supplemental Security Income for a disability, regardless of age, or (c) receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, may obtain an exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District.

Persons currently exempted from the District's expiring Measure E parcel tax shall automatically be exempted from this Measure without having to file a new application.

The District may establish administrative procedures to periodically verify the continuance of any previously granted exemption.

With respect to all general property tax matters within its jurisdiction, the Los Angeles County Treasurer and Tax Collector and the Ventura County Tax Collector, as applicable, or other appropriate county tax officials, shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the high quality education and local control parcel tax, including any exemptions and the classification of property for purposes of calculating the tax, the decisions of the District shall be final and binding.

## **REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT**

The collection of the high quality education and local control Parcel Tax is not intended to decrease or offset any increase in local, state or federal government revenue sources that would otherwise be available to the District during the period of the Parcel Tax. In the event that the levy and collection does have such an effect, the District may cease the levy or shall reduce the Parcel Tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

## **ACCOUNTABILITY MEASURES**

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the parcel tax levied in accordance with this Measure: (a) the specific purposes of the parcel tax shall be those purposes identified above; (b) the proceeds of the parcel tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the high quality education and local control parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Education of the District showing (i) the amount of funds collected and expended from the proceeds of the high quality education and local control parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the parcel tax, as identified above. In addition to the accountability measures required by law, the District will maintain its existing Citizens' Oversight Committee to provide oversight as to the expenditure of parcel tax revenues.

**\*End of Full Ballot Text of Measure\***

EXHIBIT C

FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Las Virgenes Unified School District that in accordance with the provisions of the Government Code of the State of California, an election will be held on November 3, 2015, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

“To protect the quality of education in our local schools, fund core programs in math, science, reading, technology and the arts, attract/retain highly qualified teachers, counselors, and technology specialists, maintain smaller class sizes, enhance student achievement and prepare our students for success in college and careers, shall Las Virgenes Unified School District continue for twelve years the existing \$98 annual school parcel tax without raising the current rate, with an exemption for seniors and all money staying local?”

The Los Angeles County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Education of the Las Virgenes Unified School District, adopted on July 21, 2015.

IN WITNESS WHEREOF, I have hereunto set my hand this day, \_\_\_\_\_, 2015.

\_\_\_\_\_  
Superintendent of Schools  
Los Angeles County