

RESOLUTION OF THE BOARD OF EDUCATION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT ORDERING AN ELECTION TO AUTHORIZE A QUALIFIED SPECIAL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON ___, 2019

WHEREAS, The Los Angeles Unified School District (“L.A. Unified”) is committed to offering a high-quality educational program to all its public school students including those who attend District schools and public, non-profit charter schools chartered by the District, and securing adequate funding to meet that purpose; and

WHEREAS, L.A. Unified is committed to improving educational outcomes for all children, in keeping with its goal of 100% graduation and all students being prepared for college, career, and life; and

WHEREAS, The 1978 passage of Proposition 13 in California severely limited increases in the property taxes of the state’s property owners, dramatically shifting the funding of public education from the local- to the state-level, and limiting L.A. Unified’s ability to generate revenue through property taxes; and

WHEREAS, California has gone from top of the charts in education funding and student achievement to near the bottom. Despite being the wealthiest state and the 5th largest economy in the world, California ranks 44th in per student spending; and

WHEREAS, This failure on the State’s part to adequately fund public education dramatically impacts L.A. Unified’s ability to provide a high-quality educational program for all students, and retain and attract quality teachers and employees; and

WHEREAS, Public education is the foundation of a thriving democratic society and a prosperous modern economy, and remains a proven path towards upward mobility and creating meaningful opportunities for all Californians to succeed; and

WHEREAS, L.A. Unified requires stable local funding to offset inadequate State funding;

WHEREAS, The communities of L.A. Unified have made it clear that we need to invest in teachers, school nurses, librarians, and other important support staff; and to provide safe, healthy, clean and supportive schools for all students; and

WHEREAS, The funding to be provided by the special (parcel) tax measure will remain and be used for the benefit of all L.A. Unified public schools, including but not limited to traditional K-12 schools, magnet schools, pilot schools, adult/vocational/career schools, early education centers, affiliated charter schools, and public, non-profit independent charter schools, with no funding going to the State; and

WHEREAS, L.A. Unified must address its ongoing structural deficit so that it may continue offering a high-quality educational program to all of its students. A major shortfall and reductions are anticipated in Fiscal Year 2021-2022, with a projected non-cumulative ending budget deficit of \$500,000,000. If not addressed, it will be necessary to implement further harmful cuts to L.A. Unified programs, schools and employees, including possible teacher and employee lay-offs and increased class sizes; and

WHEREAS, Persons aged 65 or older and those receiving certain disability benefits would be eligible for an exemption from the cost of the special (parcel) tax measure; and

WHEREAS, The special (parcel) tax measure would require fiscal accountability provisions, including an annual report detailing the amount of funds collected and expended, and the status of any project, purpose or service identified in the measure; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and Sections 50075 and 50079 of the California Government Code authorize a school district, upon approval of two-thirds of the electorate voting on the measure, to levy a special tax for specified purposes following notice and a public hearing; and

WHEREAS, The purpose of the special tax shall be to maintain and increase programs and services provided by L.A. Unified and L.A. Unified authorized charter schools, and charter schools authorized by the Los Angeles County Office of Education or the State of California, operating and located within L.A. Unified's boundaries, in support of students and local schools. The funds from this special tax will be used for the following specific purposes:

1. Lowering class sizes;
2. Providing adequate school nursing, library, and counseling services;
3. Providing critical school resources, materials; and quality instructional programs for traditional K-12 schools, magnet schools, pilot schools, adult/vocational/career schools, early education centers, affiliated charter schools, and public, and non-profit independent charter schools;
4. Retaining and attracting high-quality teachers and school employees; which may necessitate increased salaries, and including employee health and retirement benefits;
5. Providing safe, clean, well-maintained and supportive schools;
6. Maintaining school safety and security efforts;

7. Administrative services necessary to support schools; and
8. Continuing to provide support for disadvantaged and homeless students.

The funding generated by this measure for L.A. Unified authorized charter schools, and charter schools authorized by the Los Angeles County Office of Education or the State of California, operating and located within L.A. Unified's boundaries shall be allocated based on each charter school's average daily attendance (ADA) for in-district students. The Board of Education shall establish rules, procedures, and standards for the allocation and distribution of the funding, which shall include, but not be limited to, an appeals process for charter schools that requires all appeals to be presented to L.A. Unified prior to the commencement of any civil proceeding.

WHEREAS, Notice and hearing required under Section 50077 have been provided.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to Education Code Section 5320 et seq.

Section 2. Date and Purpose of Election. Pursuant to Section 4 of Article XIII A of the California Constitution and Government Code section 50075 et seq., as part of the regular election that shall be held within the boundaries of the District on ____, ____, 2019, for the purpose of voting on a proposition, substantially in the form attached hereto as Exhibit A, containing the question of whether the District shall impose a parcel tax for the purposes stated therein. In addition, the full text of the ballot proposition (the "Full Text") attached hereto and marked as Exhibit B shall appear in the ballot pamphlet. The parcel tax shall be a tax of __ cents per year on each parcel of taxable real property within the District. The District shall provide such information to the Los Angeles County Treasurer-Tax Collector as is necessary to assist in the determination of the parcel number and amount of tax for each parcel of taxable real property. The parcel tax shall be collected by the Los Angeles County Treasurer-Tax Collector at the same time, in the same manner, and subject to the same penalties as ad valorem property taxes collected by the Treasurer-Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid. The collection of the parcel tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof. The special tax authorized by this resolution shall be collected in each year from the date it was first collected by the County of Los Angeles, unless and until ended by voters.

"Parcel of taxable real property" shall be defined as any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the Los Angeles County Treasurer-Tax Collector's Office. All property that is otherwise exempt

from or on which are levied no ad valorem property taxes in any year shall also be exempt from the parcel tax in such year.

The Los Angeles County Tax Assessor's determination of exemption or relief of any parcel from taxation for any reason shall be final and binding for the purposes of the parcel tax. Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of parcel taxes paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies the parcel as a principal in residence, upon application for exemption ("Senior Citizen Exemption").

An exemption from payment of the special tax may be granted on any parcel owned by one or more persons receiving supplemental security income for a disability, regardless of age, or 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, who occupies the parcel as a principal in residence, upon application for exemption ("Disability Benefit Recipient Exemption").

Section 3. Audit. The District shall arrange for an external audit of any funds received under this measure.

Section 4. Authority for Ordering Election. That the authority for ordering the election is contained in Section 50075 et seq. of the Government Code and Section 4 of Article XIII A of the California Constitution.

Section 5. Authority for Specifications. That the authority for the specifications of this election order is contained in Section 5322 of the Education Code.

Section 6. Resolution to County Registrar and Clerk and County Superintendent of Schools. That the Clerk of the Board is hereby directed to cause certified copies of this Resolution and Order to be received not later than ____, 2019, by the Los Angeles County Superintendent of Schools, to the Los Angeles County Registrar-Recorder/County Clerk (the "County Clerk"), as the officer conducting the election, and to the Los Angeles County Clerk of the Board of Supervisors (the "County Board").

Section 7. Formal Notice. That the Los Angeles County Superintendent of Schools is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as Exhibit C (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with Section 5362 of the Education Code no later than ____, 2019, or to otherwise cause

the notice to be published as permitted by law. The Clerk of the Board, on behalf of and as may be requested by the County Superintendent of Schools, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 8. Full Text. That the Board hereby determines to include within the ballot pamphlet text substantially in the form of the Full Text attached hereto as Exhibit B, which is hereby approved and adopted by the Board.

Section 9. Conduct of Election. (a) *Request to Registrar of Voters.* Pursuant to Section 5303 of the Education Code, the Registrar of Voters is requested to take all steps to hold the election in accordance with law and these specifications.

(b) *Voter Pamphlet.* That the Registrar of Voters is hereby requested to reprint the measure in its entirety (the Full Text) in the voter information pamphlet to be distributed to voters pursuant to Section 13307 of the Elections Code. In the event the Full Text will not be reprinted in the voter information pamphlet in its entirety, the Registrar of Voters is hereby requested to print, immediately below the impartial analysis of the measure, in no less than 10-point boldface type, a legend substantially as follows:

The above statement is an impartial analysis of Measure ___. If you desire a copy of the measure, please call the Los Angeles County Registrar of Voters at (phone number) and a copy will be mailed at no cost to you.

(c) *Consolidation.* That the County Registrar and the Los Angeles County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on ___, 2019 within the District.

(d) *Canvass of Results.* That the Board of the Supervisors of the County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

Section 10. Appropriations Limit. That the Board of Education shall provide in each year (pursuant to Section 7902.1 of the Government Code or any successor provision of law) for any increase in the District's appropriations limit as shall be necessary to ensure that proceeds of the parcel tax may be spent for the authorized purposes.

Section 11. Ballot Arguments. That the President of this Board or her designees are hereby authorized to prepare and file with the Registrar of Voters a ballot argument in favor of the proposition contained in Exhibit A hereto, or act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar of Voters, which shall be considered the official ballot arguments of this Board as sponsor of the proposition.

Section 12. Official Actions. That the Superintendent, President of the Board, or their designees are hereby authorized to execute any other documents and to perform all acts necessary to place the parcel tax measure on the ballot, including making alterations in the ballot language stated in Exhibits A and B hereto in order to comply with the requirements of law and of the pertinent election officials.

Section 13. Effective Date. That this resolution shall take effect immediately from and after its adoption.

ADOPTED, SIGNED and APPROVED by the Board of Education of the Los Angeles Unified School District on the __th day of ____, 2019, by the following vote:

AYES:

NOES:

ABSTENTIONS:

President of the Governing Board of the
Los Angeles Unified School District

Attested to:

Executive Officer of the Governing Board of the
Los Angeles Unified School District

EXHIBIT A

ABBREVIATED TEXT OF MEASURE

LOCAL QUALITY TEACHER, CLASS SIZE REDUCTION, AND SCHOOL SAFETY MEASURE

To retain/attract quality teachers; reduce class sizes; provide counseling/nursing/library services, safe, well-maintained schools; prevent cuts to arts, music, science, math, vocational, career education; provide instructional materials; support disadvantaged/homeless students; shall Los Angeles Unified School District levy \$0.____ per square foot of building improvements annually exempting seniors/certain disability recipients, providing approximately \$____ annually unless ended by voters, requiring annual audits and citizens' oversight

EXHIBIT B

FULL TEXT

The following is the full text of the proposition to be presented to the voters by the Los Angeles Unified School District in the ballot pamphlet:

LOCAL QUALITY TEACHER, CLASS SIZE REDUCTION, AND SCHOOL SAFETY MEASURE

To retain/attract quality teachers; reduce class sizes; provide counseling/nursing/library services, safe, well-maintained schools; prevent cuts to arts, music, science, math, vocational, career education; provide instructional materials; support disadvantaged/homeless students; shall Los Angeles Unified School District levy \$0.____ per square foot of building improvements annually exempting seniors/certain disability recipients, providing approximately \$____ annually unless ended by voters, requiring annual audits and citizens' oversight

I.

TITLE AND PURPOSE

This Measure shall be known as the "Quality Teacher, Class Size Reduction, School Safety Measure of 2019" or as "Measure ____." The revenues raised by this Measure shall be used to provide quality educational programs to improve achievement of Los Angeles Unified School District students, including those attending non-profit independent charter schools chartered by the District.

II.

FINDINGS

The Los Angeles Unified School District ("L.A. Unified") is supported by a community that is committed to creating and maintaining a high-quality learning environment for all of its approximately 694,096 K-12, early education, adult education, independent charter school, and affiliated charter school students. With the support of the community, L.A. Unified has made major progress in improving test-scores and offering educational innovations and choices to students, parents and community partners to prepare students to lead responsible and productive lives in the 21st Century.

Notwithstanding the District's efforts to continue improving student achievement and offer educational reform opportunities, the State continues to inadequately fund our local schools. California has gone from top of the charts in education funding and student

achievement to near the bottom. Despite being the wealthiest state and the 5th largest economy in the world, California ranks 44th in per student spending. L.A. Unified has cut, re-allocated and/or delayed approximately \$3,000,000,000 over the past 10 years.

L.A. Unified needs more funding to provide welcoming, safe, and clean learning and working environments for everyone. Students, teachers, school leaders, counselors, nurses, librarians, janitors, food service workers and other support staff deserve that and more.

Moreover, L.A. Unified must address its ongoing structural deficit so that it may continue offering a high-quality educational program to all of its students. A major shortfall and reductions are anticipated in Fiscal Year 2021-2022, with a projected non-cumulative ending budget deficit of \$500,000,000. If not addressed, it will be necessary to implement further harmful cuts to L.A. Unified programs, schools and employees, including possible teacher and employee lay-offs and increased class sizes.

The impact of these budget reductions, necessitated by insufficient State funding, is and will continue to be endured by every student, parent, school and employee in this District. The District is striving to continue improving the quality and excellence of its educational programs despite the inadequate fiscal support from the State.

By enacting this measure, the voters are providing Los Angeles schools with an estimated additional \$___ per year. This sum will allow the District to reduce class sizes, and attract and retain quality teachers and employees to support our local schools, thereby helping to preserve gains in student achievement, important instructional programs such as science, technology, English, and math, support for disadvantaged/homeless students, and school safety/security.

III.

DEFINITION OF PURPOSES

The available revenues from this Measure shall be dedicated annually to the following L.A. Unified, and all L.A. Unified authorized charter schools, and all charter schools authorized by the Los Angeles County Office of Education or the State of California, which are operating and located within L.A. Unified's boundaries, purposes:

9. Lowering class sizes;
10. Providing adequate school nursing, library, and counseling services;
11. Providing critical school resources, materials; and quality instructional programs for traditional K-12 schools, magnet schools, pilot schools,

- adult/vocational/career schools, early education centers, affiliated charter schools, and public, and non-profit independent charter schools;
12. Retaining and attracting high-quality teachers and school employees; which may necessitate increased salaries, and including employee health and retirement benefits;
 13. Providing safe, clean, well-maintained and supportive schools;
 14. Maintaining school safety and security efforts;
 15. Administrative services necessary to support schools; and
 16. Continuing to provide support for disadvantaged and homeless students.

The funding generated by this measure for L.A. Unified authorized charter schools, and charter schools authorized by the Los Angeles County Office of Education or the State of California, operating and located within L.A. Unified's boundaries shall be allocated based on each charter school's average daily attendance (ADA) for in-district students. The Board of Education shall establish rules, procedures, and standards for the allocation and distribution of the funding, which shall include, but not be limited to, an appeals process for charter schools that requires all appeals to be presented to L.A. Unified prior to the commencement of any civil proceeding.

IV.

TAX LEVY

A special tax shall be levied on parcels in the District, to be operative immediately upon passage, as follows.

A. Tax Base and Rate

1. The special tax of __cents per square foot of building improvements per year shall be levied on every parcel of taxable real property with improved building square footage. "Parcel of taxable real property" means any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the Los Angeles County Treasurer-Tax Collector's Office. "Improved building square footage" means the square footage of habitable main square footage, and does not include garages, pool houses, cabanas, or non-structural improvements. All parcels will be taxed in a manner consistent

with how the Los Angeles County Assessor reports all electronic data. All property that is otherwise exempt from or on which are levied no ad valorem property taxes in any year shall also be exempt from the parcel tax in such year.

2. An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies the parcel as a principal in residence, upon application for exemption (“Senior Citizen Exemption”).
3. An exemption from payment of the special tax may be granted on any parcel owned by one or more persons receiving supplemental security income for a disability, regardless of age, or 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, who occupies the parcel as a principal in residence, upon application for exemption (“Disability Benefit Recipient Exemption”).
4. The District shall provide the Los Angeles County Treasurer-Tax Collector a report indicating the parcel number and amount of tax for each parcel of taxable real property.

B. Term

The levy shall be effective in the 2019-2020 fiscal year, and shall continue to be effective unless ended by voters.

C. Constitutional Spending Limit

Pursuant to Article XIII B of the California Constitution, the Constitutional Appropriations Limit of the School District shall be increased by the amount collected by the levy of this special tax in accordance with the applicable requirements of the state law.

D. Collection

The District may request that the special tax be collected by the County of Los Angeles, or other designated agency. The collection of taxes under this Measure, including the imposition of penalties, additional fees, and interest upon persons who fail to remit the special tax imposed by this Measure, or who fail to remit any delinquent remittance, shall be subject to and governed by the rules, regulations, and procedures authorized by law. Every penalty imposed and such interest as accrues under the

provisions of this Measure shall become a part of the tax herein required to be paid to the District.

E. Savings Clause

The provisions of this Measure shall not apply to any person, association, or corporation or to any property as to whom or which it is beyond the power of the District to impose the tax herein provided. If any sentence, clause, section, or part of this Measure or any tax against any individual or any groups specified herein is found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality, or invalidity shall affect only such clause, sentence, or part of this Measure and shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or other parts of this Measure. It is hereby declared to be the intention of the electorate that this Measure would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof, not been included.

V.

ACCOUNTABILITY

The proceeds of the special tax shall collected under this measure shall be applied only for the specific purposes identified above. The proceeds of the special tax shall be deposited into an account, which shall be kept separate and apart from other accounts of the District. No later than January 1 of each year while the tax is in effect, commencing January 1, 2019, the Chief Financial Officer of the District shall direct the preparation of an annual independent audit detailing the amount of funds collected and expended during the prior fiscal year, and the status of any project or description of any programs authorized to be funded by this measure. The annual independent financial audit shall be filed with the Board, and such audit shall be made public, including posting on the District's website.

LAUSD Oversight Committee

Upon approval of this Measure, the Board of Education shall cause the formation of an Oversight Committee and establish the rules and procedures for the membership and responsibilities of the committee.

EXHIBIT C

FORM OF FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Los Angeles Unified School District of Los Angeles County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an election will be held on ___, \$ for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

LOCAL QUALITY TEACHER, CLASS SIZE REDUCTION, AND SCHOOL SAFETY MEASURE

To retain/attract quality teachers; reduce class sizes; provide counseling/nursing/library services, safe, well-maintained schools; prevent cuts to arts, music, science, math, vocational, career education; provide instructional materials; support disadvantaged/homeless students; shall Los Angeles Unified School District levy \$0.__ per square foot of building improvements annually exempting seniors/certain disability recipients, providing approximately \$_____ annually unless ended by voters, requiring annual audits and citizens' oversight

By execution of this formal Notice of Election the County Superintendent of Schools of Los Angeles County orders 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 County Superintendent of Schools of Los Angeles County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Los Angeles Unified School District adopted ___, 2019, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

WITNESS WHEREOF, I have hereunto set my hand this day, _____

County Superintendent of Schools
Los Angeles County, California