MANHATTAN BEACH UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2018-8

RESOLUTION OF THE GOVERNING BOARD OF THE MANHATTAN BEACH UNIFIED SCHOOL DISTRICT CALLING AN ELECTION, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON JUNE 5, 2018

WHEREAS, the Manhattan Beach Unified School District ("District") is committed to offering a high-quality educational program to all students within the District and securing adequate funding to meet that purpose; and

WHEREAS, the District believes that all local students deserve a high-quality, well-rounded education and is committed to remaining one of the top districts in the nation in student achievement; and

WHEREAS, as our strong local schools continue to improve, they contribute to the quality of life that makes Manhattan Beach a desirable place to live and help protect property values; and

WHEREAS, the District is determined to continue to attract and retain highly qualified teachers, keep manageable class sizes, and protect effective programs in math, science, technology, engineering, reading, writing, language, social studies and the arts, preparing students for top colleges and careers; and

WHEREAS, although the District relies on the State for the vast majority of its operating budget, the District receives the second lowest amount of State funds among all California unified school districts; and

WHEREAS, other similar high-performing districts in LA County and statewide depend on dedicated parcel taxes to maintain high quality schools; and

WHEREAS, the District requires stable local funding to offset severe State funding shortfalls and keep our schools among the very best; and

WHEREAS, without local education parcel tax funding, our local schools would suffer deep cuts to teaching and educational programs, which would lead to class size increases and significant reductions in teacher positions and specialized academic programs; and

WHEREAS, an adequately funded and well-developed public education program provides numerous benefits and advantages to all residents of the community, including supporting strong local property values; and

WHEREAS, the District wishes to enact a parcel tax measure, whose purpose is to continue to provide locally-controlled funding to the District; and

WHEREAS, a parcel tax measure would require fiscal accountability provisions, including an independent Citizens' Oversight Committee, annual audits and safeguards to ensure all funding would stay local in Manhattan Beach Unified School District schools and could not be taken by the State or used for other purposes; and

WHEREAS, property owners aged 65 and older and certain owners receiving SSI or SSDI would be eligible for an optional exemption from the cost of the measure; and

WHEREAS, Section 4 of Article XIIIA and Section 2 of Article XIIIC of the California Constitution and sections 50075, 50076, 50077, 50079 and 53722 *et seq.* of the California Government Code authorize a school district, upon approval of two-thirds (2/3) of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

WHEREAS, in the judgment of this Governing Board ("Board"), following public hearings and comment, it is advisable to request that the Los Angeles County Registrar-Recorder/County Clerk ("Elections Office") call an election and submit to the voters of the District the question of whether the District shall levy a special tax within the District for the purpose of raising additional revenue for the District; and

WHEREAS, pursuant to Education Code section 5342 and Elections Code sections 10400, 10402 and 10403 such election may be completely or partially consolidated with any other election held on the same day and in the same territory or portion of territory that is the same; and

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

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

2. Date and Purpose of Measure. Date and Purpose of Measure. Pursuant to Section 4 of Article XIIIA of the California Constitution and Government Code section 50077, a special election shall be held within the boundaries of the District on Tuesday, June 5, 2018, for the purpose of voting on a measure ("Measure") which will be presented to voters in substantially the form attached hereto as Exhibit A, containing the question of whether the District shall impose a special tax for the educational purposes stated therein. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as Exhibit B.

3. Amount of Tax. The qualified special tax shall be in the amounts and manner set forth in Exhibit B attached hereto.

4. Senior Exemption From Special Tax. 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 parcel as a principal residence, upon application for exemption ("Senior Citizen Exemption"). New applications for such exemptions must be made and delivered to the District no later than July 6, 2018, to be exempt during the first levy of the tax and on or before May 15 (or the next regular business day thereafter) of each subsequent year the parcel tax is levied in accordance with the process established by the District and as described in the attached Ballot Measure (Exhibit B hereto). The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for a Senior Citizen Exemption. ~~Persons that have previously filed and obtained an exemption under Measure S will not be required to file a new application for exemption for this special tax.~~

5. Supplemental Security Income (SSI) Recipient Exemption From Special Tax. An exemption from payment of the special tax may be granted on any single family parcel owned by one or more persons receiving Supplemental Security Income ("SSI") for disability, regardless of age, who occupies the parcel as a principal residence, upon application for exemption ("SSI Recipient Exemption"). New applications for such exemptions must be made and delivered to the District no later than July 6, 2018, to be exempt during the first levy of the tax and on or before May 15 (or the next regular business day thereafter) of each subsequent year the parcel tax is levied in accordance with the process established by the District and as described in the attached Ballot Measure (Exhibit B hereto). The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for an SSI Recipient Exemption. ~~Persons that have previously filed and obtained an exemption under Measure S will not be required to file a new application for exemption for this special tax.~~

6. Social Security Disability Insurance Benefit Recipient Exemption From Special Tax. An exemption from payment of the special tax may be granted on any single family parcel owned by one or more persons receiving Social Security Disability Insurance Benefits ("SSDI") 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. New applications for such exemptions must be made and delivered to the District no later than July 6, 2018, to be exempt during the first levy of the tax and on or before May 15 (or the next regular business day thereafter) of each subsequent year the parcel tax is levied in accordance with the process established by the District and as described in the attached Ballot Measure (Exhibit B hereto). The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for an SSDI Recipient Exemption. ~~Persons that have previously filed and obtained an exemption under Measure S will not be required to file a new application for exemption for this special tax.~~

7. Collection of the Tax. The special tax shall be collected by the County Tax Collector of the County of Los Angeles ("County Tax Collector"), as applicable based on parcel location, at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The special tax shall be levied on all parcels of taxable real property in the District. The District shall hold a public hearing concerning imposition of the tax each year during which

the tax is in effect. "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 County Tax Collector's Office. All property that is otherwise exempt from or upon which *ad valorem* property taxes are not levied in any year shall also be exempt from the special tax in such year. With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 special tax, including the classification of property for purposes of calculating the tax, the decisions of a District administrative review panel shall be final and binding.

8. Authority for Ordering Election. The authority for ordering the election is contained in section 50075 *et seq.* of the Government Code and Section 4 of Article XIIIA of the California Constitution.

9. Authority for Specifications. The authority for the specification of this election order is contained in section 5322 of the Education Code.

10. Resolution to County Registrar and County Board. The Clerk of the Governing Board is hereby directed to immediately send a copy of this Resolution to the County Registrar, as the officer conducting the election, the Los Angeles County Superintendent of Schools ("County Superintendent"), and to the Los Angeles County Clerk of the Board of Supervisors ("County Board"). The Board requests that the County Superintendent deliver a copy of all published notices to the Clerk of this Board.

11. Formal Notice. The County Superintendent is hereby requested to prepare and execute a formal Notice of Parcel Tax Election and Consolidation ("Notice") and to call the election by causing the Notice to be posted in accordance with section 5362 of the Education Code no later than March 7, 2018, or otherwise cause the Notice to be published as permitted by law.

12. Conduct of Election.

(a) *Request to County Registrar.* Pursuant to section 5303 of the Education Code, the County Registrar is requested to take all steps to hold the election in accordance with law and these specifications. The Board requests that the Registrar of Voters deliver a copy of all published notices to the Clerk of this Board pursuant to section 12113 of the Elections Code.

(b) *Voter Pamphlet.* The County Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as Exhibit B in the voter information pamphlet to be distributed to voters pursuant to section 13307 of the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the County Registrar 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 this measure. If you desire a copy of the resolution for this measure, please call the Los

Angeles Registrar of Voters at (562) 466-1310, and a copy will be mailed at no cost to you. The full text of the Measure may also be viewed online at www.lavote.net.

(c) *Consolidation.* Pursuant to Education Code section 5342 and Elections Code section 10402.5, the County Registrar and the County Board are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on June 5, 2018, within the District.

(d) *Cost of Election.* The District agrees to reimburse the County of Los Angeles for the cost of such election.

(e) *Canvass of Results.* The County Board is authorized to canvass the returns of the election pursuant to section 10411 of the Elections Code.

13. Appropriations Limit. The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for its authorized purposes.

14. Full Ballot Text. The Board hereby determines to include within the ballot pamphlet the Full Ballot Text in substantially the form attached hereto as Exhibit B, which is hereby approved and adopted by the Board, and the County Registrar is hereby directed to include the Full Ballot Text in the ballot pamphlet.

15. Ballot Arguments. The President of the Board and/or her designees are hereby authorized to prepare and file with the County Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the County Registrar, which shall be considered the official ballot arguments of the Governing Board as sponsor of the Measure.

16. Official Actions. The District Superintendent, President of the Board, or their designees, are hereby authorized and directed to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making any changes to the text of the 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.

17. Accountability Measures. The members of the Board, the Superintendent of the District, and officers of the District 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 shall be deposited, and (d) an annual report pursuant to section 50075.3 of the Government Code, as provided in Section 18 below. In addition to the accountability measures

required by law, if any, the District will establish an oversight committee to provide oversight as to the expenditure of education parcel tax revenues.

18. Annual Report. Pursuant to section 50075.3 of the Government Code, the Board directs that the chief fiscal officer of the District file a report with the Board no later than January 1, 2020, and at least once a year thereafter. The annual report shall 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 by the special tax.

ADOPTED, SIGNED, and APPROVED by the Governing Board of the Manhattan Beach Unified School District on February 28, 2018, by the following vote:

AYES: 7

NOES: 0

ABSTENTIONS: 0

ABSENT: 0

President of the Governing Board of the
Manhattan Beach Unified School District

STATE OF CALIFORNIA)
)
LOS ANGELES COUNTY)

I, Michael D. Matthews, do hereby certify that the foregoing is a true and correct copy of Resolution No. 2018-8, which was duly adopted by the Board of Trustees of the Manhattan Beach Unified School District at meeting thereof held on February 28, 2018, and that it was so adopted by the following vote:

AYES: 7

NOES: 0

ABSTENTIONS: 0

ABSENT: 0

By _____
Secretary of the Board of Trustees

EXHIBIT A

ABBREVIATED TEXT OF MEASURE

MANHATTAN BEACH UNIFIED SCHOOL DISTRICT
ACADEMICS AND TEACHER PROTECTION MEASURE

To maintain quality education, keep Manhattan Beach schools among California's best, offset severe state funding shortfalls and provide $2,650,000 annually the state cannot take away, to:

- Attract and retain high-quality teachers
- Maintain manageable class sizes
- Protect quality math, science, reading, art/music programs,

shall Manhattan Beach Unified School District levy $225 per parcel annually, expiring in six years, with senior exemptions, independent oversight/audits, no money for administrators, and all funds staying local?

EXHIBIT B

FULL BALLOT TEXT

The full text of the ballot measure shall read as follows:

MANHATTAN BEACH UNIFIED SCHOOL DISTRICT
ACADEMICS AND TEACHER PROTECTION MEASURE

INTRODUCTION AND PURPOSE

To provide funding for core programs in math, science, reading, writing, language, social studies, technology, engineering, art and music, and athletics, provide local reliable funding for local schools that cannot be taken by the State, attract and retain highly qualified teachers, with no proceeds used for administrators' salaries, benefits and pensions, the Manhattan Beach Unified School District ("District") proposes an education parcel tax for a period of six years starting on July 1, 2018, at a rate of $225 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 help:

- Maintain quality education
- Keep Manhattan Beach schools among California's best
- Attract and retain high-quality teachers;
- Maintain manageable class sizes;
- Protect quality academic and arts programs including, math, science, reading, writing, language, social studies, art and music

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

Basis of Tax

The tax shall be levied on all Parcels of Taxable Real Property in the District, as defined below, on the following basis:

Type of Parcel	Rate of Annual Tax
All Parcels	Not to exceed Two Hundred Twenty Five Dollars ($225.00) per parcel.

DEFINITION OF "PARCEL"

For purposes of the education parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Manhattan Beach Unified School District, that receives a separate tax bill for *ad valorem* property taxes from the Los Angeles 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 education parcel tax in such year.

EXEMPTION FOR SENIORS AND RECIPIENTS OF SSI AND SSDI

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.

Those persons who believe that they are eligible for an exemption from the education parcel tax, must file an application for exemption by July 6, 2018 in order to be exempt for the 2018-19 fiscal year.

All persons who expect to receive an exemption shall have applied for such by May 15, 2019 for the levy of the 2019-2020 and each subsequent fiscal year's parcel tax.

With respect to all general property tax matters within its jurisdiction, the Los Angeles County Treasurer and Tax Collector 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 education 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.

CLAIM PROCEDURES

With respect to all general property tax issues and billing matters within its jurisdiction, the Los Angeles County Tax Assessor or other appropriate County tax official 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 special tax, including determination of Senior Citizen Exemption or Disability Exemption, however, the decisions of the District shall be final and binding. In the latter case, a claim for a refund of the special tax shall comply with the following and any additional procedures as established by the Board:

(a) All claims shall be filed with the Superintendent of the District no later than one year after the date the tax was paid. The claimant shall file the claim within this time period and the claim shall be finally acted upon the Board as a prerequisite to bringing suit thereon.

(b) Pursuant to Government Code section 935 (b) the claim shall be subject to the provisions of Government Code sections 945.6 and 946.

(c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.

(d) The procedure described herein, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking a refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County, as necessary.

APPROPRIATIONS LIMIT

Pursuant to California Constitution article XIIIB and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax.

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 education parcel tax: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education 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 education parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above. In addition to the accountability measures required by law, if any, the District will establish an oversight committee to provide oversight as to the expenditure of education parcel tax revenues.

ANNUAL PLAN

An expenditure plan (the "Proposed Annual Plan") shall be developed annually, on or before June 30, 2019, for the succeeding fiscal year by the District staff in consultation with the independent Citizens' Oversight Committee. The Proposed Annual Plan will recommend expenditures of the tax proceeds that are consistent with the intent of the Funding Measure. The assumptions associated with the recommended expenditures shall be included in the Proposed Annual Plan. The Proposed Annual Plan shall be presented for Board action each fiscal year in conjunction with the District's annual budget adoption process for the subsequent fiscal year. To facilitate public discussion, the Proposed Annual Plan shall be made available for public review.

SEVERABILITY

The Board hereby declares, and the voters by approving this 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 taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the education 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 education 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 education parcel tax to the extent that such action would restore the amount of the decrease or offset in other 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 Manhattan Beach Unified School District that in accordance with the provisions of the Government Code of the State of California, an election will be held on June 5, 2018, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

"MANHATTAN BEACH UNIFIED SCHOOL DISTRICT ACADEMICS AND TEACHER PROTECTION MEASURE

To maintain quality education, keep Manhattan Beach schools among California's best, offset severe state funding shortfalls and provide $2,650,000 annually the state cannot take away, to: Attract and retain high-quality teachers; Maintain manageable class sizes; Protect quality math, science, reading, art/music programs, shall Manhattan Beach Unified School District levy $225 per parcel annually, expiring in six years, with senior exemptions, independent oversight/audits, no money for administrators, and all funds 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 Trustees of the Manhattan Beach Unified School District, adopted on February 28, 2018.

IN WITNESS WHEREOF, I have hereunto set my hand this ____day of _____ 2018.

_____
Los Angeles County Superintendent of Schools