

**Resolution No. 02-2016/2017**

**RESOLUTION OF THE GOVERNING BOARD OF THE EL RANCHO UNIFIED SCHOOL DISTRICT CALLING FOR A NOVEMBER 8, 2016 ELECTION FOR A SCHOOL PARCEL TAX**

**WHEREAS**, the El Rancho Unified School District (the “District”) is devoted to quality, well-rounded public education that prepares students for college and jobs of the future; and

**WHEREAS**, the Governing Board of the District (the “Board”) has determined that every District student should have access to a quality arts education, including music, theatre, dance, painting and drawing;

**WHEREAS**, the Board has already committed to an arts education plan that shall include the expenditure of \$300,000 in the 2016-2017 school year to fund start up investments in the District’s arts program, including purchases of instruments and equipment;

**WHEREAS**, the Board has already committed to make specific investments in arts education to be sustained over the next nine (9) years, including but not limited to instrument maintenance and repairs, employing a part-time arts curriculum coordinator, professional development, and curriculum development in the arts;

**WHEREAS**, the Board has determined that it is necessary to secure additional funding for District arts programs, over and above (but not including) expenditures already approved for the 2016-2017 school year;

**WHEREAS**, the Board has determined that stable local funding is also needed to attract and retain quality teachers and support staff, and to maintain high quality instruction programs in science, math and technology that enable students to think critically and creatively and innovate to meet the challenges of a changing world;

**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 authorize 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 the District proposes to place a measure on the November 8, 2016 ballot to approve a school parcel tax upon parcels of land within the District for the purposes set forth in this Resolution; and

**WHEREAS**, the Board will apply all the proceeds of the parcel tax to supplement current District funding of arts education, maintain quality instruction in science, math and technology, raise salaries to attract and retain quality teachers and support staff, and for uses as set forth in this Resolution; and

**WHEREAS**, all expenditures of the parcel tax will be subject to citizen oversight and annual reports to ensure funds are spent appropriately;

**NOW, THEREFORE, BE IT RESOLVED, BY THE GOVERNING BOARD OF THE EL RANCHO 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 the levy of the school parcel tax to provide stable local funding the State cannot take away to be specifically used to help:

- Ensure every student has access to quality arts education (including performing arts such as music, theatre and dance, and visual arts such as painting and drawing), such that at least 50% of annual parcel tax collections shall be allocated to expenditures on arts education, including but not limited to those set forth below;
- Provide for the following minimum expenditures for arts education in the first fiscal year in which the District expends parcel tax proceeds:
  - Hiring music teachers at the elementary level to ensure all students receive 45 minutes of weekly music instruction throughout the school year,
  - Hiring music teacher(s) at the middle school level to ensure all students have access to instrumental music programs,
  - Providing annual workshops with community based musicians for all middle and high school music students,
  - Funding annual music field trips, competitions, and/or public performances,
  - Purchasing and maintaining instruments and equipment,
  - Investing in instruments and equipment not covered by the aforementioned District commitment of \$300,000 in the 2016-2017 school year to support the expansion of music programming,
  - Provide that the teachers hired, the equipment purchased, and programs funded from the first year of arts education spending noted above, be supported over the duration of this parcel tax;
- Provide that revenue not spent on the items above may be used to increase the quality, quantity and equitable distribution of arts education in the District in accordance with a Board approved strategic plan for arts education;
- Raise teacher and support staff salaries in order to attract and retain highly qualified teachers and support staff;

- Provide high quality instruction in math, science, technology and the arts; and
- Protect the taxpayers' investment in quality education and ensure District accountability by providing for taxpayer oversight and financial audits of revenues and expenditures.

Pursuant to Government Code Section 50075.1 the Board determines that the proceeds of the school parcel tax shall only be applied for the purposes stated above.

Should the amount of District appropriation for arts education from other funds be reduced in any fiscal year below 2015-16 levels, the annual allocation from the parcel tax funds shall be adjusted to replace the difference, up to 100% of the parcel tax revenues in that fiscal year.

**UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE SCHOOL PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES, BENEFITS OR PENSIONS.**

**Section 3.** Subject to voter approval, a new \$99 per parcel per year school parcel tax shall be levied, which will commence on July 1, 2017 shall be continued for nine (9) years from that date.

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 Los Angeles County Assessor 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 parcel tax.

**Section 4.** Subject to voter approval as set forth below, the parcel tax shall be levied commencing with the 2017-2018 (starting on July 1, 2017) 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 (the "Tax Collector"). 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 owners 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 school parcel tax, by submitting to the District an application of such owners or persons, prior to June 15 of any year.

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 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 8, 2016.

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 8, 2016. If approved by at least two-thirds of the voters voting on the measure, the measure shall take effect on July 1, 2017.

**Section 9.** This Resolution shall stand as the order to the Los Angeles County Registrar of Voters to call an election within the boundaries of the District on November 8, 2016. 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 8, 2016. Pursuant to Elections Code Section 10403 the Board acknowledges that the consolidation election will be held and conducted in the manner prescribed in Elections Code Section 10418.

**Section 10.** The Board hereby requests that the Los Angeles County Registrar of Voters or other appropriate election officials of Los Angeles 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 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 by August 9, 2016 and the Registrars of Voters of Los Angeles County, as well as the Clerk of the Board of Supervisors of Los Angeles County, not later than August 12, 2016, and to give notice of the election by causing the Registrar of Voters 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.** 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 13.** The members of the Board are hereby authorized, but not directed, to prepare and file with the Los Angeles County Registrar of Voters a ballot argument in favor of the proposition contained in Section 7 hereof, within the time established by such Department.

**Section 14.** Subject to two-thirds approval of the District's voters, the parcel tax shall be collected by the Tax Collector, at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Tax Collector. The Parcel Tax shall bear interest at the same rate for unpaid *ad valorem* property taxes until paid.

**Section 15.** The chief fiscal officer of the District shall, pursuant to Government Code Section 50075.3, file an annual report to the Governing Board as provided herein accounting for the parcel tax revenues collected and the manner in which they have been spent.

In addition to the accountability measures required by law, the following shall apply to the parcel tax measure:

The District will establish a Parcel Tax Oversight Committee to review the expenditure of parcel tax revenues. An expenditure plan (the "Annual Plan") shall be developed annually for each fiscal year by the District staff in consultation with the Parcel Tax Oversight Committee, which plan will make recommendations regarding the expenditures of parcel tax proceeds that are consistent with the intent of the proposed parcel tax measure, provided, however, that such Annual Plan shall provide that at least 50% of parcel tax collections shall be allocated to expenditures on arts education. The Annual Plan shall be presented to the Board and recommended for approval thereby in each fiscal year in conjunction with the District's annual budget adoption process.

Each fiscal year, an independent auditor retained by the District shall conduct an audit of the expenditure of parcel tax revenues in accordance with generally accepted accounting principles. The audit shall include (1) the amount of parcel tax revenues collected and expended in such year; (2) the description of all programs funded, and a

determination as to whether the monies expended were for the allowable uses stated in this Measure; and (3) a determination as to whether parcel tax revenues are being used to supplement, and not supplant, District general fund revenues appropriated for arts education in such fiscal year.

**Section 16.** 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 17.** 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 anybody or official authorized by law to canvass the returns of the election, and that the Board consents to such consolidation.

[REMAINDER OF PAGE LEFT BLANK]

The foregoing Resolution was adopted by the Governing Board of the El Rancho Unified School District at a special meeting held on August 5, 2016 by the following vote:

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

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

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

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

\_\_\_\_\_  
/s/  
President, Governing Board  
El Rancho Unified School District

ATTEST:

\_\_\_\_\_  
/s/  
Clerk, Governing Board  
El Rancho Unified School District

## EXHIBIT A

### ABBREVIATED BALLOT TEXT

“To support academic excellence, prepare Pico Rivera students for college and quality jobs, raise teacher salaries, retain quality teachers and staff, provide every student access to high quality arts education, including music and performing arts, and improve instruction in science, technology, engineering, arts and math, shall El Rancho Unified School District authorize an annual \$99 per-parcel tax for 9 years, exempting senior citizens and people with disabilities, requiring independent oversight and all funds used locally to improve student learning?”

Yes \_\_\_\_\_

No \_\_\_\_\_



## EXHIBIT B

\*START OF FULL BALLOT TEXT\*

### EL RANCHO UNIFIED SCHOOL DISTRICT School Parcel Tax Measure \_\_

#### INTRODUCTION AND PURPOSE

To support academic excellence and provide students with the skills they need to prepare for college and jobs of the future, to ensure access to quality arts education, to retain and attract quality teachers and support staff, and to provide local reliable funding for local schools that cannot be taken by the State, with no proceeds used for administrators' salaries, benefits and pensions, the El Rancho Unified School District ("District") proposes a school parcel tax for a period of nine years, starting on July 1, 2017, at a rate of \$99 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:

- Ensure every student has access to quality arts education (including performing arts such as music, theatre and dance, and visual arts such as painting and drawing), such that at least 50% of annual parcel tax collections shall be allocated to expenditures on arts education, including but not limited to those set forth below;
- Provide for the following minimum expenditures for arts education in the first fiscal year in which the District expends parcel tax proceeds:
  - Hiring music teachers at the elementary level to ensure all students receive 45 minutes of weekly music instruction throughout the school year,
  - Hiring music teacher(s) at the middle school level to ensure all students have access to instrumental music programs,
  - Providing annual workshops with community based musicians for all middle and high school music students,
  - Funding annual music field trips, competitions, and/or public performances,
  - Purchasing and maintaining instruments and equipment,
  - Investing in instruments and equipment to support the expansion of music programming,
  - Provide that the teachers hired, the equipment purchased, and programs funded from the first year of arts education spending noted above, be supported over the duration of this parcel tax;

- Provide that revenue not spent on the items above may be used to increase the quality, quantity and equitable distribution of arts education in the District in accordance with a Board approved strategic plan for arts education;
- Raise teacher and support staff salaries in order to attract and retain highly qualified teachers and support staff;
- Provide high quality instruction in math, science, technology and the arts; and
- Protect the taxpayers' investment in quality education and ensure District accountability by providing for taxpayer oversight and financial audits of revenues and expenditures.

Pursuant to Government Code Section 50075.1, the proceeds of the school parcel tax shall only be applied for the purposes stated above. The proceeds of the parcel tax shall be deposited into a separate account created by the District.

Should the amount of District appropriation for arts education from other funds be reduced in any fiscal year below 2015-16 levels, the annual allocation from the parcel tax funds shall be adjusted to replace the difference, up to 100% of the parcel tax revenues in that fiscal year.

**UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE SCHOOL PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES, BENEFITS OR PENSIONS.**

#### **DEFINITION OF "PARCEL"**

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

For purposes of this 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 school 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.

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 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 school 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 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 that would otherwise occur.

### **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 parcel tax must be deposited; and (d) an annual written report shall be made to the Governing Board of the District showing (i) the amount of funds collected and expended from the proceeds of the school 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 following shall apply to the Measure:

The District will establish an Parcel Tax Oversight Committee to review the expenditure of parcel tax revenues. An expenditure plan (the “Annual Plan”) shall be developed annually for each fiscal year by the District staff in consultation with the Parcel Tax Oversight Committee, which plan will make recommendations regarding the expenditures of parcel tax proceeds that are consistent with the intent of this Measure, provided, however, that such Annual Plan shall provide that at least 50% of parcel tax collections shall be allocated to expenditures on arts education. The Annual Plan shall be presented to the Board and recommended for approval thereby in each fiscal year in conjunction with the District’s annual budget adoption process.

Each fiscal year, an independent auditor retained by the District shall conduct an audit of the expenditure of parcel tax revenues in accordance with generally accepted accounting principles. The audit shall include (1) the amount of parcel tax revenues collected and expended in such year; (2) the description of all programs funded, and a determination as to whether the monies expended were for the allowable uses stated in this Measure; and (3) a determination as to whether parcel tax revenues are being used to supplement, and not supplant, District general fund revenues appropriated for arts education in such fiscal year.

\*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 El Rancho 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 8, 2016, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

“To support academic excellence, prepare Pico Rivera students for college and quality jobs, raise teacher salaries, retain quality teachers and staff, provide every student access to high quality arts education, including music and performing arts, and improve instruction in science, technology, engineering, arts and math, shall El Rancho Unified School District authorize an annual \$99 per-parcel tax for 9 years, exempting senior citizens and people with disabilities, requiring independent oversight and all funds used locally to improve student learning?”

The Los Angeles County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution of the Governing Board of the El Rancho Unified School District, adopted on August 5, 2016.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_day of August 2016.

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Los Angeles County Superintendent of  
Schools