

**LA CAÑADA UNIFIED SCHOOL DISTRICT
LOS ANGELES COUNTY, CALIFORNIA**

RESOLUTION NO. 20-19-20

**ESTABLISHING AN INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE TO
OVERSEE MEASURE LC PARCEL TAX PROCEEDS, EXPENDITURES, AND AUDITS**

WHEREAS, on December 2, 2019, the Governing Board ("Board") of the La Cañada Unified School District ("District") adopted Resolution No. 6-19-20 ("Resolution") ordering a Parcel Tax Election, establishing specifications of the election order, and requesting consolidation with other elections; and

WHEREAS, the Board adopted the Resolution for the purpose of submitting to the electors the question of whether the District shall renew the parcel tax measure passed by the electorate of the District in 2014 with a new parcel tax measure for purposes of continuing to provide adequate funding to the District to continue sustaining the outstanding quality of local public instruction offered in the District's schools; and

WHEREAS, on March 3, 2020, the Parcel Tax Election was duly held and conducted for the purpose of voting on a qualified special tax measure to be levied against parcels of taxable real property located wholly or partly in the District, beginning as of July 1, 2020 and continuing in effect unless and until said qualified special tax is repealed ("Measure LC"); and

WHEREAS, more than two-thirds of the votes cast on Measure LC were in favor of the qualified special tax measure; and

WHEREAS, by way of the Resolution, the Board declared its intent to establish an independent Citizens' Oversight Committee to ensure that the special tax proceeds pursuant to Measure LC are expended only for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds,

NOW, THEREFORE, THE GOVERNING BOARD OF THE LA CAÑADA UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

Section 1. The above recitals are true and correct.

Section 2. An Independent Citizens' Oversight Committee (the "Committee") is hereby established for the general purposes of ensuring that Measure LC tax proceeds are expended only for their authorized purposes, reviewing independent audits related to expenditures of Measure LC funds, and reporting annually to the Board and the public regarding the expenditure of such funds.

Section 3. The Committee Bylaws (the "Bylaws"), a copy of which are attached hereto as Exhibit "A," are hereby approved.

Section 4. The Committee shall have the specific purposes and be operated in the manner required by the Bylaws, as such Bylaws may be amended from time to time in accordance with their terms. The initial appointment of Committee members shall be undertaken in accordance with the Bylaws.

Section 5. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED, this 9th day of June, 2020, by the members of the Governing Board of the La Cañada Unified School District by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

GOVERNING BOARD OF THE LA CAÑADA UNIFIED
SCHOOL DISTRICT

By: _____
President of the Governing Board

ATTEST:

By: _____
Secretary of the Governing Board

EXHIBIT "A"
LA CAÑADA UNIFIED SCHOOL DISTRICT
CITIZENS' OVERSIGHT COMMITTEE
BYLAWS

EXHIBIT "A"
LA CAÑADA UNIFIED SCHOOL DISTRICT
CITIZENS' OVERSIGHT COMMITTEE
BYLAWS

LA CAÑADA UNIFIED SCHOOL DISTRICT

BYLAWS FOR THE MEASURE LC (2020) PARCEL TAX OVERSIGHT COMMITTEE

BYLAWS

SECTION I – NAME AND LOCATION

- 1.01 The name of the committee will be the Measure LC Parcel Tax Oversight Committee (hereafter the “Committee”). The Committee was established by the Governing Board of the La Cañada Unified School District, pursuant to the passage of Measure LC on March 3, 2020 by the electorate of the La Cañada Unified School District.
- 1.02 Correspondence to the Committee should be sent to the Administrative Offices of La Cañada Unified School District, located at 4490 Cornishon Avenue, La Cañada, California 91011 (Attention: Superintendent’s Office).

SECTION II – PURPOSE

- 2.01 The purpose of the Committee is to inform the public concerning the expenditure of Measure LC parcel tax revenues. The Committee shall review and report on the expenditures of taxpayers’ money and advise the public as to whether the District is in compliance with Measure LC.

SECTION III – ACTIVITIES

- 3.01 The Committee shall engage in the following activities in furtherance of its purpose:
 1. Receive and review reports prepared by the District in conjunction with the requirements of Measure LC.
 2. Review the budget adopted by the Governing Board to ensure that the revenues generated by Measure LC were appropriately spent.
 3. Issue a report of its activities at least once a year. Minutes of the Committee’s proceedings and all documents received and reports issued shall be made available for public viewing on the District’s Internet website.

SECTION IV – MEMBERSHIP

- 4.01 The Committee shall consist of up to seven (7) members who shall be appointed by the Governing Board to serve for a term of up to five years without compensation. The Board may remove members during their term for violation of any terms of these by-laws.
- 4.02 The members of the Committee shall include the following:
- a. One (1) member who is a senior citizen active in a community organization.
 - b. One (1) member of the community at-large.
 - c. Four (4) members who are either a parent or guardian of a child enrolled in the District.
 - d. One (1) members active in a business organization representing the business community located in the District.
 - e. Additional members may be added at the discretion of the Superintendent.
 - f. Board Liaison.
 - h. District Administrator Liaisons.
- 4.03 Duties of Committee members are:
- a. Attend all meetings
 - b. Comply with Brown Act
 - c. Abide by applicable Code of Ethics

SECTION V – COMMITTEE MEETINGS

- 5.01 Regular Meetings. The Committee shall hold two regular meetings each year.
- 5.02 Notice. All meetings of the Committee shall be called, noticed, held, and conducted subject to the provisions of the Brown Act.
- 5.03 Special Meetings. Special meetings of the Committee may be called in accordance with the provisions of the Brown Act, as amended or supplemented from time to time.
- 5.04 Minutes. A District staff member assigned to support the Committee shall cause minutes of all meetings of the Committee to be kept and shall, as soon as possible after each meeting, cause a copy of the minutes to be forwarded to committee

members, the Governing Board and district staff for posting on the District's website.

- 5.05 Quorum. A majority of the Committee members shall constitute a quorum for the transaction of business.
- 5.06 Voting. Each Committee member shall be entitled to one vote. No action shall be taken by the Committee except upon the affirmative vote of the majority of those Committee members present and voting.

SECTION VI – COMMITTEE OFFICERS

- 6.01 Chairperson and Vice Chairperson. The officers of the Committee shall be a Chairperson and a Vice Chairperson. The Chairperson and Vice Chairperson shall be elected to their respective positions by the Committee.
- 6.02 Duties of the Chairperson. The duties of the Chairperson are:
1. Preside at meetings of the Committee.
 2. Appear before the Governing Board and, as necessary, other bodies to present and report on the official actions of the Committee.
- 6.03 Duties of the Vice Chairperson. The duties of the Vice Chairperson are to:
1. Preside at Committee meetings in the absence of the Chairperson.
 2. Appear before the Governing Board and, as necessary, other bodies to present and report on the official actions of the Committee in the absence of the Chairperson.
- 6.04 Duties of Staff. The District shall provide a staff member whose responsibilities will be to:
1. Distribute Committee meeting agendas to all Committee members, to all other persons requesting copies of the agenda so that provisions of the Brown Act are followed and to District staff for posting on the District's Internet website.
 2. Record and maintain minutes of all meetings of the Committee.
 3. Distribute minutes of all meetings of the Committee to all Committee members, to the Governing Board and to District staff for posting on the District's Internet website.

4. Distribute all Committee reports to all Committee members, to the Governing Board and to District staff for posting on the District's Internet website.
5. Keep all documents officially received by the Committee in the course of its business and forward copies of all such documents to the District staff.
6. Prepare all necessary correspondence of the Committee.
7. Arrange and coordinate meeting locations of the Committee.

SECTION VII – TERM

- 7.01 Except as otherwise provided herein, each member shall serve a term of two (2) years, commencing as of the date of appointment by the Board. At the Committee's first meeting, members will draw lots or otherwise select a minimum of two members to serve for an initial one (1) year term and the remaining members for an initial two (2) year term.
- 7.02 No member may serve more than three (3) consecutive terms, except members whose terms have expired may continue to serve on the Committee until a successor has been appointed.

VIII – AMENDMENTS AND SUPPLEMENTAL PROCEDURES AND GUIDELINES

- 8.01 These bylaws and operational guidelines shall become effective upon approval of the Governing Board.
- 8.02 These bylaws and operational guidelines may be amended, changed, added to or repealed by the Governing Board as deemed necessary.

Please see attachments (1) Resolution No. 6-19-20 (2) Exhibits A & B: Full Text of Special Tax Measure for La Cañada Unified School District (Measure LC) March 3, 2020.

354-198/4711627.1

**LA CAÑADA UNIFIED SCHOOL DISTRICT
LOS ANGELES COUNTY, CALIFORNIA**

RESOLUTION NO. 6-19-20

**PROPOSING A QUALIFIED SPECIAL TAX AND
ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER**

WHEREAS, the La Cañada Unified School District (the “District”) believes that all local students deserve a world-class, well-rounded education and is committed to remaining one of the top districts in the nation in student achievement; and

WHEREAS, our rigorous academic programs and the work of our dedicated teachers and staff help our students to consistently place among the top 5% in State student achievement scores, with 98% of our graduates going on to college; and

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

WHEREAS, although the District relies on the State for the vast majority of its operating budget, the District receives one of the lowest allocations of funding for school districts in the State; and

WHEREAS, the District has implemented a number of measures to maximize funding and reduce expenses, including extensive local fundraising, active management of its properties, and significant reductions to administration costs and expenses; and

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

WHEREAS, in 2009, over 74% of local voters supported a parcel tax to provide stable, local funding for our schools; and

WHEREAS, in 2014, over 68% of local voters supported Measure LC, which renewed the 2009 parcel tax measure for the purposes of protecting the District’s high performing schools and continuing to provide adequate funding to the District; and

WHEREAS, Measure LC continues to provide reliable funding to protect the most essential instructional programs for our students, including advanced programs in science, technology, engineering, math, robotics as well as reading, writing and the arts; and

WHEREAS, the District’s students rely on this local funding to be prepared to compete for top universities, colleges and high-demand careers; and

WHEREAS, the District is determined to continue to attract and retain highly qualified teachers, keep manageable class sizes, and protect academic excellence; and

WHEREAS, the District is committed to keeping our schools safe and classroom technology up to date; and

WHEREAS, the locally controlled funding from the current parcel tax expires in 2021; and

WHEREAS, the District wishes to renew the current parcel tax with a new parcel tax measure whose purpose is to continue to provide adequate funding to the District; and

WHEREAS, Section 4 of Article XIII A and Section 2 of Article XIII C 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 hearing and comment, it is advisable to request that the Los Angeles County Clerk-Recorder ("County Registrar") call an election by means of an all-mailed ballot 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

WHEREAS, the Board has conducted a noticed public hearing, as required by law, on the question of whether or not to request the District's voters to authorize funding to continue the programs and for the purposes identified below.

NOW, THEREFORE, THE GOVERNING BOARD OF THE LA CAÑADA UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

Section 1. That the Governing Board has determined in its best judgment that in order to maintain quality education in the District, an election is advisable and on that basis hereby orders the Los Angeles County Registrar of Voters to call an election and submit to the voters of the District the question of whether to adopt a qualified special tax measure in order to maintain the quality of the District's public education that has benefited all students and citizens.

Section 2. Said qualified special tax shall be levied in the amount and in accordance with the procedures set forth in the attached *Exhibit A* against parcels of taxable real property located wholly or partly in the District, beginning as of July 1, 2020 and continuing in effect unless and until said qualified special tax is repealed.

Section 3. 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. A "parcel of taxable real property" is defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Treasurer-Tax Collector's Office. All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year shall also be exempt from the special tax in such year.

Section 4. Any parcels that are contiguous to each other, in actual use as one residential or non-residential economic unit, and held under identical ownership shall, upon approval of an application from the owners thereof submitted to the District, be treated as a single parcel for purposes of the special tax. Applications for such treatment shall be made to the District on or before July 1, 2020, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide for such treatment for the remaining term of the special tax, so long as all of the parcels continue to be held under identical ownership and are in actual use as one residential or non-residential economic unit.

Section 5. That the date of the election shall be March 3, 2020.

Section 6. That the purpose of the election shall be for the voters in the District to vote on a ballot measure, a full copy of which is attached hereto and marked *Exhibit A* and incorporated by reference herein. As required by California Elections Code section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto as *Exhibit B*.

Section 7. That the Governing Board has the authority for ordering the election.

Section 8. That the authority for the specifications of this election order is contained in Section 5322 of the California Education Code.

Section 9. That 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 March 3, 2020.

Section 10. That the Clerk of the Governing Board is hereby directed immediately to send a certified copy of this Resolution to the Los Angeles County Registrar of Voters, the Los Angeles County Board of Supervisors, and the Los Angeles County Superintendent of Schools so that said Superintendent receives it no later than December 4, 2019.

Section 11. That the Los Angeles County Superintendent of Schools is hereby requested to deliver this Resolution, which constitutes the order of election, and a formal

notice of the election to the Los Angeles County Registrar of Voters no later than December 4, 2019. That the Los Angeles County Superintendent of Schools is hereby requested to perform the duties under Education Code Section 5302, to call the election, prepare recommendations, statements, or arguments for the election as required, and to receive petitions, as necessary.

Section 12. That the Los Angeles County Superintendent of Schools is hereby requested to prepare a Formal Notice of School Parcel Tax Election (the "Notice") containing the information specified in Section 5361 of the Education Code, in substantially the form attached hereto as *Exhibit C* and to publish and/or post the Notice as required by law.

Section 13. That pursuant to Section 5303 of the Education Code, the Los Angeles County Registrar of Voters is hereby requested to take all steps incident to the preparation for and the holding of the election in accordance with law and these specifications. The Governing Board requests that the Registrar of Voters deliver a copy of all published notices to the Clerk of this Governing Board pursuant to Section 12113 of the Elections Code.

Section 14. That the Board of Supervisors of Los Angeles County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

Section 15. That in accordance with Education Code section 5342 and Elections Code section 10402.5, it is hereby requested that the special election to be held hereunder be consolidated by the Los Angeles County Registrar of Voters and the Los Angeles County Board of Supervisors, for all purposes, with any and all other elections also called to be held on March 3, 2020 insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the District.

Section 16. That subject to two-thirds approval of the voters, the qualified special tax shall become effective as of July 1, 2020 and be collected by the Los Angeles County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector. The tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

Section 17. An exemption from payment of the special tax may be granted on any parcel owned by: (a) one or more persons 65 years of age or over who occupies parcel as a principal residence, upon application for exemption ("Senior Citizen Exemption"); (b) any individuals who are receiving Supplemental Security Income for a disability, regardless of age, upon application for exemption ("SSI Exemption"); and (c) any individuals who receive Social Security Disability Insurance benefits, regardless of age and 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, upon application for exemption ("SSDI Exemption"). Applications for such exemptions must be made and delivered to the District on or before July 1, 2020, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence. Approved applications on file with the District from

initial term of the tax will continue to provide an exemption for the parcel for the remaining term of the special tax so long as the applicant continues to own and occupy the parcel as his or her principal residence.

Section 18. That the members of the Governing Board, the Superintendent of the District, and officers of the District are hereby authorized and directed, individually and collectively, to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution, including, without limitation, to prepare and submit for inclusion in the voter information pamphlet an argument in favor of passage of the ballot measure. All actions heretofore taken by the officers and agents of the District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects.

Section 19. That the members of the Governing 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 17 hereof. In addition, an oversight committee of citizens shall be appointed or designated by the Governing Board to ensure that the special tax proceeds are spent for their authorized purposes, and to report annually to the Governing Board and the public regarding the expenditure of such funds.

Section 20. That pursuant to Section 50075.3 of the Government Code, the Governing Board directs that the chief fiscal officer of the District file a report with the Governing Board no later than June 30, 2021, 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 as identified in *Exhibit A* hereof.

Section 21. 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 Measure ____.
If you desire a copy of 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.

Section 22. The District agrees to reimburse the County of Los Angeles for the cost of such election.

Section 23. That the District's Superintendent, and her designee, are hereby authorized and directed to make 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.

Section 24. The President of the Board and/or his 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.

Section 25. 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.

Section 26. That the Governing Board hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Governing 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 tax rates be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or tax rates shall remain in full force and effect to the fullest extent allowed by law.

ADOPTED, SIGNED, and APPROVED on _____.

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

GOVERNING BOARD OF THE
LA CAÑADA UNIFIED SCHOOL DISTRICT

By: _____

President of the Governing Board

ATTEST:

By: _____

Secretary of the Governing Board

EXHIBIT A

FULL TEXT OF LA CAÑADA UNIFIED SCHOOL DISTRICT RENEWAL OF LOCAL SCHOOL FUNDING MEASURE

RENEWAL OF LOCAL SCHOOL FUNDING MEASURE

PURPOSE

The purpose of this measure is to renew the expiring locally controlled school funding to offset the local impact of inadequate State education funding for the District and provide the funding needed to sustain the outstanding quality of local public instruction offered in the District's schools by generating a source of local revenue that can be used exclusively by the District.

The La Cañada Unified School District (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.

Our rigorous academic programs and the work of our dedicated teachers and staff help our students consistently place among the top 5% in State student achievement scores, with 98% of our graduates going on to college.

As our strong local schools continue to improve, they contribute to the quality of life that make La Cañada a desirable place to live and help protect property values.

Although the District relies on the State for the vast majority of its operating budget, the District receives one of the lowest allocations of funding for school districts in the State. The District has implemented a number of measures to maximize funding and reduce expenses, including extensive local fundraising, active management of its properties, and significant reductions to administration costs and expenses.

The District requires stable local funding to offset severe State funding shortfalls and keep our schools among the very best.

In 2009, over 74% of local voters supported a parcel tax to provide stable, local funding for our schools. In 2014, over 68% of local voters supported Measure LC, which renewed the 2009 parcel tax measure for the purposes of protecting the District's high performing schools and continuing to provide adequate funding to the District.

Measure LC continues to provide reliable funding to protect the most essential instructional programs for our students, including advanced programs in science, technology, engineering, math, robotics as well as reading, writing and the arts. The locally controlled funding from the current parcel tax expires in 2021.

The District's students rely on this local funding to be prepared to compete for top universities, colleges and high-demand careers.

The District is determined to continue to attract and retain highly qualified teachers, keep manageable class sizes, and protect academic excellence. In addition, the District is committed to keeping our schools safe and classroom technology up to date.

The District wishes to renew the current parcel tax with a new parcel tax measure whose purpose is to continue to provide adequate funding to the District.

Funds from this measure will go to protecting quality education in our local schools, attracting and retaining highly qualified teachers, maintaining manageable class sizes, and continuing funding advanced academic programs, including math, science, technology, engineering, arts and robotics, and other academic programs to prepare students for the best colleges and careers and support a high quality and well-rounded education for La Cañada students. Sustaining the outstanding quality of local public instruction offered in La Cañada schools also helps to protect property values within our community.

The Governing Board will use the funds for all of the purposes stated above, unless the Governing Board determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so infeasible or inadvisable. In any event, the Governing Board will not use the funds for any purpose other than those listed above from the proceeds of the special taxes.

Approval of this measure shall renew the existing parcel tax at the current rate of \$450 per parcel of real property per year, with annual inflation adjustments and senior citizen, SSI and SSDI exemptions, beginning July 1, 2020 and continuing in effect unless and until it is repealed.

RATE

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

<u>Type of Parcel</u>	<u>Rate of Annual Tax</u>
All Parcels	Not to exceed Four Hundred Fifty Dollars (<u>\$450.00</u>) per parcel in fiscal year 2020-21 and adjusted annually thereafter for inflation by the change in the Consumer Price Index for Los Angeles Metropolitan area, not to exceed 3% annually.

DEFINITIONS

A "parcel of taxable real property" is defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Treasurer-Tax

Collector's Office. All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year shall also be exempt from the special tax in such year. Any parcels that are contiguous to each other, in actual use as one residential or non-residential economic unit, and held under identical ownership shall, upon approval of an application from the owners thereof submitted to the District, be treated as a single parcel for purposes of the special tax. Applications for such treatment shall be made to the District on or before July 1, 2020, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide for such treatment for the remaining term of the special tax, so long as all of the parcels continue to be held under identical ownership and are in actual use as one residential or non-residential economic unit.

EXEMPTIONS

An exemption shall be granted on any parcel owned by one or more persons aged 65 years or older who occupies said parcel as a principal residence, upon application for exemption ("Senior Citizen Exemption"). Applications for such exemptions shall be made to the District on or before July 1, 2020, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence. Approved applications on file with the District from initial term of the tax will continue to provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

An exemption from payment of the special tax may also be granted on any owners who are receiving Supplemental Security Income for a disability, regardless of age, upon application for exemption ("SSI Exemption"). Applications for such exemptions shall be made to the District on or before July 1, 2020, or before July 1 of any succeeding tax year. Any qualified individual who applies for and is granted an SSI Exemption shall obtain the exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence. Approved applications on file with the District from initial term of the tax will continue to provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

An exemption from payment of the special tax may also be granted on any individuals who receive Social Security Disability Insurance benefits, regardless of age and 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, upon application for exemption ("SSDI Exemption"). Applications for such exemptions shall be made to the District on or before July 1, 2020, or before July 1 of any succeeding tax year. Any qualified individual who applies for and is granted an SSDI Exemption shall obtain the exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence. Approved applications on file with the District from initial term of the tax will continue to provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

Any parcels that are contiguous to each other, used solely for one (1) owner-occupied single-family residence, and held under identical ownership shall, upon approval of an application from the owners thereof submitted to the District on or before July 1, 2020 or July 1 of any succeeding tax year, be treated as a single parcel for purposes of the special parcel tax. Any qualified individual who applies for and is granted such an exemption shall obtain the exemption for the contiguous parcels for the remaining term of the special tax, so long as all of the parcels continue to be held under identical ownership and be owner-occupied.

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, a SSI Exemption, an SSDI Exemption, and for "contiguous parcel" treatment.

PROCEDURES

Subject to two-thirds approval of the voters, the qualified special tax shall become effective as of July 1, 2020 and be collected by the Los Angeles County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector. The tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within its jurisdiction, the Los Angeles County Tax Assessor or other appropriate County tax official ("County") 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 Senior Citizen Exemption and the treatment of certain contiguous parcels as allowed below, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Governing Board, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax.

(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.

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 XIII B 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 special taxes levied in accordance with this Measure: (a) the specific purposes of the special tax shall be those purposes identified above; (b) the proceeds of the special 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 special taxes 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 special taxes and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the special taxes, as identified above.

In addition to the accountability measures required by state law, an independent Citizens' Oversight Committee of citizens shall be appointed or designated by the Governing Board to ensure that the special tax proceeds are spent for their authorized purposes. The Citizens' Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

ANNUAL PLAN

An expenditure plan (the "Proposed Annual Plan") shall be developed annually, commencing in June 2021, 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.

The District's Governing Board may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax.

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.

EXHIBIT B

**LA CAÑADA UNIFIED SCHOOL DISTRICT RENEWAL OF LOCAL SCHOOL FUNDING
(Abbreviated Form) ***

“To protect quality education in La Cañada schools, attract and retain highly qualified teachers, maintain manageable class sizes, and continue funding academic programs including advanced subjects, math, science, technology, engineering, arts, and robotics, shall La Cañada Unified School District’s measure renewing the expiring school parcel tax at the current rate of \$450 per parcel be adopted, continuing \$2,500,000 in annual school funding until ended by voters, with annual inflation adjustments, senior exemptions, independent oversight, and all money staying local?”

Tax - Yes

Tax - No

* Limited to 75 words pursuant to California Elections Code section 13247.

EXHIBIT C

FORMAL NOTICE OF SCHOOL PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the La Cañada Unified School District of Los Angeles County, California, that in accordance with the provisions of the Education Code of the State of California, an election will be held on March 3, 2020, at which election the following measure shall be submitted to the qualified electors of the District and voted upon:

“To protect quality education in La Cañada schools, attract and retain highly qualified teachers, maintain manageable class sizes, and continue funding academic programs including advanced subjects, math, science, technology, engineering, arts, and robotics, shall La Cañada Unified School District’s measure renewing the expiring school parcel tax at the current rate of \$450 per parcel be adopted, continuing \$2,500,000 in annual school funding until ended by voters, with annual inflation adjustments, senior exemptions, independent oversight, and all money staying local?”

Tax - Yes

Tax – No

All of the purposes enumerated in the foregoing measure shall be united and voted upon as one single measure, with precincts, places of holding the elections and officers appointed to conduct the elections shall be the same as those provided in the local consolidated election, under the notice of election adopted _____.

The County Superintendent of Schools of Los Angeles County, by this Notice of Election, has called the election pursuant to a Resolution of the Governing Board of the La Cañada Unified School District, adopted _____, in accordance with the provisions of Education Code Sections 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 2019.

County Superintendent of Schools,
Los Angeles County, California

Protection of Funding

Current law forbids any decrease in State or Federal funding to the District because of the District’s adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.