

MANHATTAN BEACH UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2023-22

RESOLUTION OF THE BOARD OF TRUSTEES OF THE MANHATTAN BEACH UNIFIED SCHOOL DISTRICT CALLING AN ELECTION, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON MARCH 5, 2024

WHEREAS, Manhattan Beach Unified School District ("District") serves approximately 6,000 local students from preschool through 12th grade at eight award-winning schools; and

WHEREAS, student achievement in the District consistently ranks among the best in the State of California ("State") and nation; and

WHEREAS, Mira Costa High School recently ranked in the top 2% of all high schools in the country; and

WHEREAS, while Manhattan Beach schools rank among the best in the State, the District's per-student State funding level is among the lowest of all school districts in the State; and

WHEREAS, to supplement inadequate State funding, in 2018 local voters approved Measure MB, an education parcel tax measure that provides approximately \$2.5 million in locally controlled funding each year that cannot be taken by the State; and

WHEREAS, locally controlled funding from the voter-approved education parcel tax has been essential for keeping great teachers in Manhattan Beach classrooms and protecting quality core academic programs; and

WHEREAS, unless renewed by voters, funding from the District's education parcel tax will expire in June 2024 and the District would have to cut approximately \$2.5 million from its annual budget; and

WHEREAS, revenue from the education parcel tax currently funds over 20 District teachers, keeping class sizes small and supporting academic programs; and

WHEREAS, to maintain local funding and prevent cuts to teachers and classroom instruction, the District Board of Trustees ("Board") believes the expiring \$225 education parcel tax needs to be renewed at the current \$225 rate for six years without increasing the current tax rate; and

WHEREAS, if renewed by local voters, funding from the education parcel tax will continue to be used to maintain quality education by protecting quality math, science, technology, reading, and writing programs; attracting and retaining high quality teachers; maintaining manageable class sizes and preparing students for college and careers; and

WHEREAS, the proposed parcel tax renewal measure would continue mandatory local control and fiscal accountability requirements, including mandatory public disclosure of all spending, an independent citizens' oversight committee and annual audits to ensure funds

are spent as promised, and a strict prohibition against funds being used for administrators' salaries or pensions; and

WHEREAS, homeowners age 65 and over and certain owners receiving Supplemental Security Income or Social Security Disability Insurance would continue to be eligible for an optional exemption from the cost and do not have to reapply if they already qualify for an exemption; 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 Board, following public hearings and comment, it is advisable to request that the County Registrar-Recorder/County Clerk 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.

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. Pursuant to Section 4 of Article XIII A of the California Constitution and Government Code section 50077, a special election shall be held within the boundaries of the District on Tuesday, March 5, 2024, 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 qualified 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. Exemptions from payment of the tax shall be made available to homeowners who are senior citizens, recipients of supplemental security income (SSI) for disability, or recipients social security disability (SSDI) benefits, as detailed in **Exhibit B**.

4. Collection of the Tax. Beginning July 1, 2024, if adopted by voters, the qualified special tax shall be collected by the County Tax Collector of the County of Los Angeles ("County Tax Collector"), 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 qualified special tax shall be levied on all parcels of taxable real property in the District. "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.

This Measure shall not affect the collection of the qualified special taxes authorized by voters as "Measure MB" in June, 2018, which shall continue to be levied until June 30, 2024.

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 XIII A 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 Officials. The Clerk of this Board is hereby directed to cause certified copies of this Resolution and order to be delivered no later than December 6, 2023, to the County Superintendent of Schools ("County Superintendent"), the County Registrar of Voters ("County Registrar"), and the Clerk of the Board of Supervisors of Los Angeles County ("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 order in substantially the form attached hereto as Exhibit C ("Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with the applicable law no later than December 6, 2023, or to otherwise cause the notice to be published as permitted by law. The Clerk of the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

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 County Registrar 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 March 5, 2024, 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 and Declaration of Results.* The County Board is authorized to canvass the returns of the election pursuant to 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 their designee 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 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, 2026, 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 Board of Trustees of the Manhattan Beach Unified School District on November 15, 2023, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Cathey Graves, President of the Board

ATTEST:

Wysh Weinstein, Clerk of the Board

EXHIBIT A

Summary of Measure

The Measure shall be summarized in the following form, and the County of Los Angeles Registrar of Voters is requested to cause this summary of the Measure to appear on the ballot:

***** Begin Summary Text *****

"To maintain quality education without increasing taxes, keep Manhattan Beach schools among California's best; protect quality math, science, technology, reading and writing programs; attract/ retain high quality teachers; and prepare students for college/ careers, shall Manhattan Beach Unified School District's measure be adopted renewing the expiring \$225 education parcel tax at the current rate for 6 years, providing \$2,500,000 annually, with senior exemptions, requiring public disclosure of spending, independent oversight and all funds staying local?"

***** End Summary Text *****

EXHIBIT B

FULL BALLOT TEXT

*** Begin Full Ballot Text ***

Manhattan Beach Unified School District Quality Education Protection Measure

Measure __

[letter designation to be assigned by Los Angeles County Registrar of Voters]

Findings

- Manhattan Beach Unified School District ("District") serves approximately 6,000 local students from preschool through 12th grade at eight award-winning schools.
- Student achievement in the District consistently ranks among the best in the State of California ("State") and nation.
- Mira Costa High School recently ranked in the top 2% of all high schools in the country.
- While Manhattan Beach schools rank among the best in the State, the District's per-student State funding level is among the lowest of all school districts in California.
- To supplement inadequate State funding, in 2018 local voters approved Measure MB, an education parcel tax measure that provides approximately \$2.5 million in locally controlled funding each year that cannot be taken by the State.
- Locally controlled funding from the voter-approved education parcel tax has been essential for keeping great teachers in Manhattan Beach classrooms and protecting quality core academic programs.
- Unless renewed by voters, funding from the District's education parcel tax will expire in June 2024, and the District would have to cut approximately \$2.5 million from its annual budget.
- Revenue from the education parcel tax currently funds over 20 District teachers, keeping class sizes small and supporting academic programs.
- To maintain local funding and prevent cuts to teachers and classroom instruction, the District Board of Trustees believes the expiring \$225 education parcel needs to be renewed at the current \$225 rate for six years without increasing the current tax rate.
- The proposed parcel tax renewal measure would continue mandatory local control and fiscal accountability requirements, including mandatory public disclosure of all spending, an independent citizens' oversight committee and annual audits to ensure funds are spent as promised, and a strict prohibition against funds being used for administrators' salaries or pensions.

- Homeowners age 65 and over and certain owners receiving Supplemental Security Income (“SSI”) or Social Security Disability Insurance (“SSDI”) would continue to be eligible for an optional exemption from the cost and do not have to reapply if they already qualify for an exemption.

- The proposed education parcel tax renewal measure would not increase tax rates.

A. PURPOSE OF TAX

The purpose of this Measure is to preserve and continue high-quality education in the District and to fund, in accordance with priorities established by the Board and to the extent of available funds, the following specific programs and services:

- 1) Protecting and preserving quality math, science, technology, reading and writing programs;
- 2) Attracting and retaining high quality teachers;
- 3) Maintaining manageable class sizes;
- 4) Preparing students for college and careers

No funds will be spent on administrative salaries or benefits.

B. AMOUNT AND BASIS OF TAX

This qualified special tax shall authorize the District to annually levy a special tax of \$225 per Parcel of Taxable Real Property beginning July 1, 2024, and continuing for a period of six (6) years. The District shall annually provide the County of Los Angeles Treasurer-Tax Collector (“County Tax Collector”) a report indicating the parcel number and amount of tax to be collected on each Parcel of Taxable Real Property.

This qualified special tax is estimated to raise \$2.5 million in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy.

“Parcel of Taxable Real Property” 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. If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, “Parcel of Taxable Real Property” shall be defined as any real property in the District assigned an assessor’s parcel number.

This Measure shall not affect the collection of the qualified special taxes authorized by voters as “Measure MB” in June, 2018, which shall continue to be levied until June 30, 2024.

C. EXEMPTIONS 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 ("Senior Exemption"), or (b) persons receiving SSI for a disability, regardless of age ("SSI Exemption"), or (c) receiving SSDI 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 ("SSDI Exemption"), may obtain an exemption from the parcel tax by submitting an application therefore by May 15 of any year for the subsequent fiscal year, to the District. The District will not grant exemptions if an application is not received at the office of the District in complete form by the May 15 deadline.

Exemptions may be granted based on an application filed by the May 15 deadline, and once granted, shall continue to be in effect for the duration of the tax levy until the property owner becomes ineligible; provided, however, that continued exemption is subject to the District's right to verify a property owner's continued eligibility with the requirements under which they were granted an exemption. Verification of eligibility may be required annually, all in accordance with District policies and protocols. Exemptions granted to property owners under the requirements of prior qualified special tax measures will not require reapplication but shall also be subject to District's right to verify continued eligibility.

The District shall annually provide to the County Tax Collector or other appropriate County tax official a list of parcels that the District has approved for an exemption. With respect to all general property tax matters within its jurisdiction, the County 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.

D. 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 the Senior Exemption, SSI Exemption, or SSDI 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.

E. 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.

F. 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.

G. INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE

In addition to the accountability measures required by law, the Board shall provide for the creation or continuation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation and shall have the option to extend the existing parcel tax or other independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

H. EXPENDITURE PLAN

An expenditure plan for the Measure (the "Expenditure Plan") shall be developed by District staff in consultation with the independent Citizens' Oversight Committee and be approved by the Board. The Expenditure Plan will recommend expenditures of the tax proceeds that are consistent with the intent of the Measure. The Expenditure Plan may be revised by the Board for the following fiscal year if desired or as needed and shall include input from the Citizens' Oversight Committee and the public. In the absence of any specific changes to the Expenditure Plan for the following fiscal year, expenditures shall be deemed consistent with the Expenditure Plan when approved by the Board as part of its annual budget adoption process for the subsequent fiscal year.

I. 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.

J. 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 March 5, 2024, at which election the following proposition shall be submitted to the qualified electors of the District and voted upon:

**MANHATTAN BEACH UNIFIED SCHOOL DISTRICT
QUALITY EDUCATION PROTECTION MEASURE**

"To maintain quality education without increasing taxes, keep Manhattan Beach schools among California's best; protect quality math, science, technology, reading and writing programs; attract/ retain high quality teachers; and prepare students for college/ careers, shall Manhattan Beach Unified School District's measure be adopted renewing the expiring \$225 education parcel tax at the current rate for 6 years, providing \$2,500,000 annually, with senior exemptions, requiring public disclosure of spending, independent oversight and all funds staying local?"

By execution of this formal Notice of Election the Los Angeles County Superintendent of Schools orders consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

The 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 November 15, 2023.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 2023.

Los Angeles County Superintendent of Schools