

FULL TEXT OF BALLOT MEASURE E

LAS VIRGENES UNIFIED SCHOOL DISTRICT High Quality Education and Local Control Funding Measure E

INTRODUCTION AND PURPOSE

To continue **funding for core programs in math, science and technology**, provide local reliable funding for local schools that cannot be taken by the State, attract and retain highly qualified teachers, maintain smaller class size, fund programs in reading, technology, arts, theater, music and athletics, continue to fund college and career advisors and school counselors, train teachers for effective use of classroom technology, and keep textbooks, technology and instructional materials up-to-date, with no proceeds used for administrator salaries, benefits and pensions, the Las Virgenes Unified School District ("District") proposes to renew and extend its existing high quality education and local control parcel tax, **without increasing the current tax rate**, for a period of twelve years from its current expiration date (June 30, 2016), starting on July 1, 2016 at a rate of \$98 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:

- Maintain core programs in math, science and technology;
- Attract and retain highly qualified teachers; and
- Maintain core programs in reading and the arts.

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

DEFINITION OF "PARCEL"

For purposes of the high quality education parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Las Virgenes Unified School District, that receives a separate tax bill for ad valorem property taxes from the Los Angeles or the Ventura 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 high quality education and local control parcel tax in such year.

For purposes of this high quality education and local control 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 high quality education and local control 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.

Persons currently exempted from the District's expiring Measure E parcel tax shall automatically be exempted from this Measure without having to file a new application.

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 and the Ventura County Tax Collector, as applicable, 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 high quality education and local control 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 high quality education and local control 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.

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 high quality education and local control parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Education of the District showing (i) the amount of funds collected and expended from the proceeds of the high quality education and local control 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 District will maintain its existing Citizens' Oversight Committee to provide oversight as to the expenditure of parcel tax revenues.