



# **LAS VIRGENES UNIFIED SCHOOL DISTRICT**

## **MEASURE E**

## **PARCEL TAX REPORT**

FISCAL YEAR 2013-14

PURSUANT TO SECTION 4 OF ARTICLE XIII A OF THE CALIFORNIA CONSTITUTION AND SECTION 50079 OF THE CALIFORNIA GOVERNMENT CODE

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**LAS VIRGENES UNIFIED SCHOOL DISTRICT**

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SCI Consulting Group

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## EXECUTIVE SUMMARY

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On November 6, 2007, Las Virgenes area voters approved Measure E (“Parcel Tax”) - a parcel tax renewal for the Las Virgenes Unified School District (“District”) that will help provide the District local funds the State cannot take away and ensure quality education for students, support high academic achievement in science, math, reading, and the arts, provide needed textbooks and instructional materials and student counseling/support services. The voters authorized a Parcel Tax of \$98 per year for 8 years including an independent community oversight committee, an exemption for senior citizens and prohibit proceeds for administrator salaries.

Specifically, the Parcel Tax proceeds will support the following purposes:

- Sustain high academic achievement and ensure student success as academic needs evolve by maintaining essential academic programs, including science, math, reading, and the arts, while maintaining the ability to attract and retain quality teachers;
- Provide needed textbooks and instructional materials;
- Provide student counseling/support services;
- Provide program support for extra curricular/co-curricular activities;
- Protect the taxpayers’ investment in education and ensure District accountability by providing for taxpayer oversight and independent financial audits of revenues and expenditures.

Pursuant to the Local Agency Parcel Tax and Bond Accountability Act (Government Code § 50075.3.), this Parcel Tax Report (“Report”) summarizes the historical and current fiscal year parcel tax levies, senior exemptions, expenditures and other related data and information.

There are currently 26,800 parcels in the District as of June 30, 2014. The total annual parcel tax to be collected within District for fiscal year 2014-15 is \$2,275,952. Figure 1 on the following page summarizes the Parcel Tax levies since FY 2013-14.

**FIGURE 1 - SUMMARY OF PARCEL TAX LEVIES BY YEAR****Annual Summary**

<b>Fiscal Year</b>	<b>Taxable Parcels</b>	<b>Parcel Tax Rate</b>	<b>Total</b>	<b>Senior Exemptions</b>	<b>Refunds <sup>2</sup></b>	<b>Total Tax Revenue <sup>3</sup></b>
<b>2013-14</b>	23,837	\$98.00	\$2,336,026	\$81,732 <sup>1</sup>	TBD	\$2,254,294
<b>2014-15</b>	24,086	\$98.00	\$2,360,428	\$84,476	TBD	\$2,275,952

Notes:

<sup>1</sup> Exemption totals for FY 2013-14 are estimated.<sup>2</sup> Total senior exemption, contiguous parcel or tax exempt property refunds for the given year.<sup>3</sup> Total amount of annual parcel tax for the given fiscal year.

Figure 2 provides the Parcel Tax levy expenditures for fiscal year 2013-14.

**FIGURE 2 – EXPENDITURES FOR FISCAL YEAR 2013-14**

<b>Beginning Balance</b>		
Balance as of July 1, 2013		\$341,242
<b>Revenues</b>		
Measure E		\$2,287,919
Donations		\$19,040
<b>Expenses</b>		
Salaries and Benefits		\$2,102,199
General and Administrative		\$184,359
Contribution to 4/5 Science Program		\$213,573
<b>Ending Balance</b>		
Balance as of June 30, 2013		\$148,070

## FISCAL YEAR 2013-14 PARCEL TAX

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### PARCEL TAX COSTS AND EXPENDITURES

Figure 3 provides the Parcel Tax levy proposed expenditures for fiscal year 2014-15.

**FIGURE 3 - SUMMARY OF PROJECTED PARCEL TAX EXPENDITURES**

<b>Beginning Balance</b>		
Balance as of July 1, 2014		\$148,070
<b>Revenues</b>		
Measure E <sup>1</sup>		\$2,323,384
Donations		\$20,000
<b>Expenses</b>		
Salaries and Benefits		\$1,940,967
General and Administrative		\$180,000
Contribution to 4/5 Science Program		\$222,417
<b>Ending Balance</b>		\$148,070

<sup>1</sup>Projected budget revenue total is based on early projections and may include interest from annual Measure E funds

### PARCEL TAX REVENUE

The Parcel Tax revenue for fiscal year 2014-15 is as follows.

**FIGURE 4 - SUMMARY OF PARCEL TAX REVENUES**

Fiscal Year	Parcels	Tax_units	Tax Amount per Tax Unit	Total Tax <sup>1</sup>
2014-15	24,086	23,224	\$98.00	\$2,275,952

Note:

<sup>1</sup> The Fiscal Year 2014-15 total tax amount include senior exemptions filed as of June 30, 2014. The Fiscal Year 2014-15 total tax amount does not include refunds.

## ADMINISTRATIVE REQUIREMENTS

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### LEVY AND COLLECTION

The Parcel Tax is collected by the Los Angeles County Treasurer-Tax Collector and Ventura County Auditor at the same time and in the same manner and is subject to the same penalties as ad valorem property taxes. Unpaid taxes bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

The collection of the Parcel Tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

“Parcel of taxable real property” is defined as any unit of real property in the District which receives a separate tax bill for ad valorem property taxes from the Los Angeles County Treasurer-Tax Collector or Ventura County Auditor. All property which is otherwise exempt from or on which are levied no ad valorem property taxes in any year shall also be exempt from the parcel tax in such year.

Parcels owned and occupied by persons 65 years of age or older are exempt from the parcel tax. The Los Angeles County and Ventura County Assessors’ determination of exemption or relief for any reason of any parcel from taxation, other than through the Senior Citizen Exemption, shall be final and binding for the purposes of the parcel tax.

### SENIOR CITIZEN EXEMPTION

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the parcel tax upon proper application to the District and approval. The Senior Exemption deadline for FY 2013-14 was June 30, 2013. The senior exemption deadline for subsequent years will be June 30 prior to the applicable tax year. Senior exemption forms will be made available at the District office and the District’s website or through the parcel tax administrator.

### RENEWAL PROCESS

Property owners that have previously applied and qualified for the parcel tax exemption, do not need to complete and return the renewal form for each subsequent year, unless there is a change in property ownership, in order to continue their

exemption status. Parcel tax exemptions will be carried forward for the remaining years of the tax as long as there isn't any change in property ownership.

## DELINQUENCIES

Parcel tax delinquencies for the parcel taxes levied for FY 2013-14 are 2.52% as of June 30, 2014. See Figure 5 below:

**FIGURE 5 - SUMMARY OF % OF UNPAID DELINQUENCIES**

<b>As of June 30, 2014</b>	
Total Parcels Taxed	23,003
Number of Delinquent Parcels	1,672
Percent of Parcels Delinquent	7.27%
Total Special Tax Levied	\$2,254,294.00
Total Special Taxes Delinquent	\$56,859.50
Percent of Parcel Tax Delinquent	2.52%

## APPROPRIATIONS LIMIT

Pursuant to Section 7902.1 of the California Government Code or any successor provision of law, the Board shall provide in each year for any increase in the District's appropriations limit as shall be necessary to ensure that Parcel Tax proceeds, and of all qualified parcel tax levied by the District, may be spent for the authorized purposes.

## USE OF PARCEL TAX PROCEEDS

Pursuant to Section 50075.1 of the California Government Code, the Board has determined that the proceeds of the parcel tax shall only be applied to the following specific purposes:

- Sustain high academic achievement and ensure student success as academic needs evolve by maintaining essential academic programs, including science, math, reading, and the arts, while maintaining the ability to attract and retain quality teachers;
- Provide needed textbooks and instructional materials;

- Provide student counseling/support services;
- Provide program support for extra curricular/co-curricular activities;
- Protect the taxpayers' investment in education and ensure District accountability by providing for taxpayer oversight and independent financial audits of revenues and expenditures.

### **INDEPENDENT COMMUNITY OVERSIGHT COMMITTEE**

To insure additional accountability, an independent community oversight committee made up of 7 volunteers was established. Seven community members were appointed by the Board to oversee all expenditures funded by the measure, and to advise the Board regarding the proper expenditure of the parcel tax proceeds.

### **APPEALS PROCEDURE**

Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of the Parcel Tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

### **PUBLIC INFORMATION**

Taxpayers and other interested persons can obtain information regarding the parcel tax, senior exemption status and other information by contacting the District's parcel tax levy administrator, SCI Consulting Group at telephone number (707) 430-4300 or (800) 273-5167. SCI Consulting Group's toll free property-owner inquiry line is also included with property tax bills.

### **AUDITOR FILING AND REPORTING**

Parcel tax levies for the upcoming fiscal year must be filed with the Los Angeles County Tax Collector by August 8. The parcel tax levies have been submitted and confirmed for fiscal year 2014-15. After submission of the parcel tax levies, the final levies are confirmed with the County Auditor prior to the preparation of tax bills which typically occurs in October. The parcel tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

## 2013-14 MEASURE E PARCEL TAX ROLL

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The tax roll listing the Fiscal Year 2013-14 Parcel Tax for all Assessors' Parcels of land within the boundaries of the Las Virgenes Unified School District ("District") is filed with the District. Each lot or parcel listed on the Tax Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

**EXHIBIT A – 2014-15 SENIOR, SSI RECIPIENTS, AND CONTIGUOUS EXEMPTION APPLICATION**

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To provide tax relief to any owners who are either receiving SSI for a disability, regardless of age, own contiguous parcels, or who are 65 years of age or older, of a parcel used solely for owner-occupied, single-family residential purposes shall be exempt upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board or otherwise as required by law or by the Los Angeles County Tax Collector.