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By Anjanette Allen at 5:32 pm, Aug 09, 2024

**ADOPTED**

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

**CULVER CITY UNIFIED SCHOOL DISTRICT**

67 October 22, 2024

**RESOLUTION NO. 10 – 2024/2025**

*Edward Yen*  
EDWARD YEN  
EXECUTIVE OFFICER

**RESOLUTION OF THE BOARD OF EDUCATION OF THE CULVER CITY UNIFIED SCHOOL DISTRICT CALLING AN ELECTION FOR APPROVAL OF AN EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON NOVEMBER 5, 2024**

**WHEREAS**, Culver City Unified School District ("District") is devoted to quality, well-rounded public education and believes that all local students deserve equal access to a quality education; and

**WHEREAS**, highly-qualified teachers and staff ensure District students receive excellent education, making sure students are ready for college and good careers; and

**WHEREAS**, in 2018, local voters approved Measure K, providing \$2.4 million annually to support quality education in our public schools; and

**WHEREAS**, while funds from Measure K have expanded and improved education in District schools, including attracting and retaining teachers, supporting science, math and literacy skills, smaller class sizes in core subjects, and college and career readiness; and

**WHEREAS**, funds from Measure K have greatly assisted teachers and students, they will expire soon unless voters choose to renew them; and

**WHEREAS**, to continue providing high-quality education, the District Board of Education ("Board") is considering a November 2024 ballot measure to renew its existing \$189 education parcel tax for eight years, without increasing current tax rates; and

**WHEREAS**, if approved by local voters, funding from the parcel tax will be used to retain and attract high quality teachers; maintain and improve classes in core academic subjects such as Math, English, Science and Writing; ensure smaller class sizes and provide improved instructional technology; maintain and improve classes in science, engineering and technology, improve college and career readiness; continue supporting at-risk and students with disabilities; continue supporting arts, music, athletics and other programs to support a well-rounded education and help keep students on track; and

**WHEREAS**, the proposed parcel tax measure would require 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 aged 65 and over and low-income homeowners with disabilities would 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 the Board, following public hearings and comment, it is advisable to request that the Los Angeles County Superintendent of Schools ("County Superintendent") call an election and submit to the voters of the District the question of whether the District shall levy a qualified special tax within the District for the purpose of providing quality educational programs in the District and other lawful purposes of 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. Recitals.** The Board hereby finds and determines that the foregoing recitals are true and correct.

**2. Resolution Constitutes Order of Election.** This resolution shall constitute an order of election pursuant to Education Code section 5320 *et seq.* to the Los Angeles County Superintendent of Schools ("County Superintendent") to call an election.

**3. 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, November 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**.

**4. 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.

**5. Authority for Specifications.** The authority for the specification of this election order is contained in the Education Code, including Education Code section 5322.

**6. Resolution to County Officials.** The Secretary of this Board is hereby directed to cause certified copies of this Resolution to the 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 Secretary of this Board.

**7. 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 August 7, 2024, 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.

## **8. 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 Secretary 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](http://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 November 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.

**9. Ballot Arguments.** The Board President and/or designees are hereby authorized to prepare and file with the County Registrars 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 and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

**10. Collection of the Tax.** Beginning July 1, 2026, 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. With respect to all general property tax matters within their 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 qualified special tax, including the exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the

qualified special tax, or any other disputed matter specific to the application of the qualified special tax, the decisions of the District shall be final and binding.

**11. 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.

**12. Official Actions.** The District Superintendent, Board President, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in Exhibits A and B hereto, and to this Resolution, to comply with requirements of law and election officials or which are, in the judgment of the Superintendent and/or Board President, in the best interests of the District.

**13. Effective Date.** This Resolution shall take effect from and after its adoption.

**ADOPTED, SIGNED, and APPROVED** by the Board of Education of the Culver City Unified School District on August 6, 2024, by the following vote:

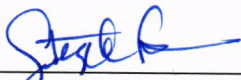
AYES: 5

NOES: 0

ABSENT: 0

  
\_\_\_\_\_  
Dr. Kelly Kent, President of the Board

ATTEST:

  
\_\_\_\_\_  
Stephanie Loredo, 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 renew expiring local school funding without increasing current tax rates; retain and attract qualified teachers; sustain high-quality math, science, engineering, technology, arts, and music instruction; prepare students for college and careers; maintain small class sizes; and support students with disabilities, shall Culver City Unified School District's measure be adopted continuing its existing \$189 education parcel tax, exempting senior citizens, with independent oversight, raising approximately \$2,400,000 annually for eight years, that cannot be taken by the State?

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

**EXHIBIT B**

**Full Ballot Text**

**\*\*\* Begin Full Ballot Text \*\*\***

**Culver City Unified School District**

**Measure \_\_\_**

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

To renew expiring local school funding without increasing current tax rates; retain and attract qualified teachers; sustain high-quality math, science, engineering, technology, arts, and music instruction; prepare students for college and careers; maintain small class sizes; continue to support students with disabilities, the Culver City Unified School District proposes a measure continuing its existing \$189 education parcel tax, exempting senior citizens, with independent oversight, to ensure the funds are used to help:

- Maintain and improve classes in core academic programs that focus on skills like science, technology, engineering, math (STEM), English, writing, the arts and athletics;
- Fund career education programs in technology and engineering to prepare students for college and modern careers;
- Attract and retain quality teachers and staff;
- Maintain small class sizes;
- Provide art, music and drama instruction;
- Support participation in athletic programs;
- Fund student support services such as mental health support, counseling, tutoring and other programs and services to help ensure all students have the opportunity to achieve their potential.

Moneys raised under this Measure shall be used only for the above purposes in accordance with priorities established by the Board and to the extent of available funds. No proceeds will be spent on administrators' salaries or pensions.

**A. Amount and Basis of Tax**

Upon approval of two-thirds of those voting on this measure, the District shall be authorized to levy an annual qualified special tax on all Parcels of Taxable Real Property for eight (8) years commencing on July 1, 2026 at the rate of \$189 per Parcel of Taxable Real Property ("Education Parcel Tax").

The Education Parcel Tax is estimated to raise \$2.4 million in annual local funding for District schools. The amount of annual local funding raised by the Education Parcel Tax may vary from year to year due to changes in the number of parcels exempted from the levy.

To the extent allowed by law, for the purposes of the Education Parcel Tax, "Parcel of Taxable Real Property" shall be defined as:

- (a) Any parcel of land which lies wholly or partially within the boundaries of the Culver City Unified School District, that receives a separate tax bill for *ad valorem* property taxes from the Los Angeles County Assessor/Tax Collector, as applicable.
- (b) All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the Education Parcel Tax in such year.
- (c) Multiple parcels which are contiguous, used solely for owner-occupied single-family residential purposes, and held under identical ownership may, pursuant to procedures determined by the District, be treated as a single Parcel of Taxable Real Property for purposes of the Education Parcel Tax.

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 parcel of land which lies wholly or partially within the boundaries of the Culver City Unified School District, that receives a separate tax bill for *ad valorem* property taxes from the Los Angeles County Assessor/Tax Collector, as applicable. The Board declares and the voters by approving the Measure concur, they understand and intend that the modifications allowed by this paragraph would result in an increase in the number of parcels subject to the Education Parcel Tax.

The existing qualified special tax approved by voters as Measure K in 2018 ("Measure K") shall not be affected by this Measure and continue to be levied through June 30, 2026. In no event shall the Education Parcel Tax be levied at the same time as the qualified special tax approved by Measure K.

**B. Exemptions**

Under procedures established by the District, including deadlines for submittal of applications, an exemption from payment of the Education Parcel Tax may be granted to any owner of a Parcel of Taxable Real Property used solely for owner-occupied, single-family residential purposes and who is:

1. 65 years of age prior to July 1 of the tax year; or,
2. Receiving Supplemental Security Income for a disability, regardless of age; or
3. 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.

Exemptions may be granted based on a one-time application, and exemptions granted under Measure K will not require re-approval. 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.

The District shall annually provide to the County Tax Collector or other appropriate County official a list of parcels that the District has approved for an exemption.

**C. Claims / Exemption Procedures**

With respect to all general property tax matters within its jurisdiction, the County Tax Collector 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 Education Parcel Tax including any exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the Education Parcel Tax, or any other disputed matter specific to the application of the Education Parcel Tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the District shall be the exclusive claims procedure for claimants seeking an exemption, 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.

**D. 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.

**E. Accountability Measures**

1. *Specific Purposes.* The proceeds of the Education Parcel Tax shall be applied only to the specific purposes identified above. The proceeds of the Education Parcel Tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
2. *Annual Reports.* No later than December 31 of each year while the Education Parcel Tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by the Education Parcel Tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to the Education Parcel Tax to ensure that moneys raised are spent only for the purposes described herein. 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 education parcel tax or other independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for the Education Parcel Tax.

**F. 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 be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure hereof shall remain in full force and effect to the fullest extent allowed by law.



**G. Protection of Funding**

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

To renew expiring local school funding without increasing current tax rates; retain and attract qualified teachers; sustain high-quality math, science, engineering, technology, arts, and music instruction; prepare students for college and careers; maintain small class sizes; and support students with disabilities, shall Culver City Unified School District's measure be adopted continuing its existing \$189 education parcel tax, exempting senior citizens, with independent oversight, raising approximately \$2,400,000 annually for eight years, that cannot be taken by the State?

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 Education of the Culver City Unified School District, adopted on \_\_\_\_\_, 2024.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Los Angeles County Superintendent of Schools