

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

Attachment: BR 1754-F
May 23, 2024

72 October 22, 2024

**BOARD OF EDUCATION
PASADENA UNIFIED SCHOOL DISTRICT
PASADENA, CALIFORNIA**



EDWARD YEN
EXECUTIVE OFFICER

RESOLUTION NO. 2762

**RESOLUTION OF THE BOARD OF EDUCATION OF THE PASADENA
UNIFIED SCHOOL DISTRICT CALLING AN ELECTION,
ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER AND
REQUESTING CONSOLIDATION WITH OTHER ELECTIONS
OCCURRING ON NOVEMBER 5, 2024**

WHEREAS, if approved by local voters, funding from the education parcel tax will be used to maintain high-quality public education in schools throughout the Pasadena Unified School District; and

WHEREAS, the proposed parcel tax measure would include mandatory local control and fiscal accountability requirements, including mandatory public disclosure of all spending, 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, 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**.

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, 2025, 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.

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 August 7, 2024, 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 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.

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 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.

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.

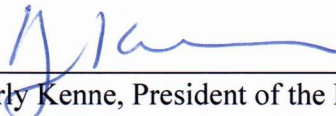
18. Annual Report. Pursuant to section 50075.3 of the Government Code, the Board directs that the chief fiscal officer of the District file a report with the Board no later than January 1, 2026, and at least once a year thereafter. The annual report shall contain both of the following: (a) The amount 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 Education of the Pasadena Unified School District on May 23, 2024, by the following vote:

AYES: 7


NOES: 0

ABSENT: 0



Kimberly Kenne, President of the Board

ATTEST:



Tina Fredericks, 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 *****

“With funds that cannot be taken by the State and spent elsewhere, shall Pasadena Unified School District’s measure to expand programs for Science, Technology, Engineering, Arts and Math (STEAM); enhance career training and college readiness courses; provide competitive wages for teachers and staff and hire counselors and mental health professionals levying \$90 per parcel for eight years (raising \$5 million annually) with senior citizen exemptions, annual audits, and full disclosure of all spending?”

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

EXHIBIT B

FULL BALLOT TEXT

*** Begin Full Ballot Text ***

Pasadena Unified School District

Measure __

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

TERMS

PURPOSE: Local revenues that cannot be taken by the State and spent elsewhere will be used to fund the following projects to maintain high-quality public education in schools throughout the Pasadena Unified School District:

- Attract and retain qualified, high-performing teachers, staff and counselors;
- Increase social, emotional, behavioral, and mental health support, counseling, resources, programs, and facilities, for students and families;
- Enhance classes and programs for Science, Technology, Engineering, Arts, and Math (“STEAM”) instruction;
- Enhance academic programs and support services, including libraries;
- Expand classes for college readiness, vocational and career training programs;
- Expand and enhance visual and performing arts, music and other art enrichment programs and instruction; and
- Maintain and enhance the appearance of facilities district-wide.

The Board of Trustees will not use the proceeds of the parcel tax to fund any programs other than those listed above.

A. Amount and Basis of Tax

This qualified special tax shall authorize the District to annually levy a special tax of \$90 per Parcel of Taxable Real Property beginning July 1, 2025, and continuing for a period of eight (8) 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.

“Parcel of Taxable Real Property” means any parcel of land which lies wholly or partially within the boundaries of the Pasadena 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.

B. 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 by 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

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above. The proceeds of the special 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 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 this Measure. 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.

G. 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.

H. 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 Pasadena 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:

PASADENA UNIFIED SCHOOL DISTRICT

“With funds that cannot be taken by the State and spent elsewhere, shall Pasadena Unified School District’s measure to expand programs for Science, Technology, Engineering, Arts and Math (STEAM); enhance career training and college readiness courses; provide competitive wages for teachers and staff and hire counselors and mental health professionals be adopted, levying \$90 per parcel for eight years (raising \$5 million annually) with senior citizen exemptions, annual audits, and full disclosure of all spending?”

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 Pasadena Unified School District, adopted on May 23, 2024.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 2024.

Los Angeles County Superintendent of Schools