



Board of Education Report

**ADOPTED AS AMENDED (Amended to Adopt Board Report
Version 2 and Version 3 of the Resolution and Exhibits)**

File #: Rep-300-18/19, Version: 2

Recommendation of a June 4, 2019 or November 5, 2019 Local Parcel Tax Resolution (Public Hearing) February 28, 2019 Office of the Superintendent

Action Proposed:

At the direction of the Board of Education (“Board”), the attached Resolution Ordering an Election for a qualified special tax measure, Establishing Specifications of the Election Order, and Requesting Consolidation with Other Elections Occurring on June 4, 2019 or November 5, 2019, is being presented for the Board’s consideration and adoption. Per Board Rule 101(A)(14) (but not required by state law), the action requires an affirmative vote of two-thirds of all Board Members (five out of seven members). (If it so desires, the Board could, under Rule 171, suspend Rule (101) if it wishes to make this a simple-majority matter.)

Background:

On February 26, 2019, at a Committee of the Whole Meeting the Board discussed the 2019-2020 Revenue Strategy Plan, which included a discussion about submitting a parcel tax measure to the voters in either June or November of 2019. Based on feedback provided by the Board at the public meeting, this proposal for a June 4, 2019 or November 5, 2019 parcel tax measure is being submitted to the Board. The proposal is for a levy of 16 cents per square foot of building improvements, which is anticipated to generate approximately \$500 million annually (not including any reductions for senior exemptions, delinquencies, or square-footage appeals/changes). The proposed parcel tax includes exemptions permitted under Government Code section 50079 for a few specific classes of persons, which are generally related to age (65 and older) and disability benefits.

The enclosed Resolution formally calls for an election; establishes the date of the election, type of tax, and rate of tax to be levied, and the method of collection; and requests consolidation with other Los Angeles County elections occurring on June 4, 2019, or November 5, 2019, among other things. The parcel tax measure requires approval by two-thirds of the votes cast by voters within Los Angeles Unified School District (“L.A. Unified”) boundaries.

Expected Outcomes:

Based on the Board’s February 26, 2019, discussion, it is anticipated that the Board will adopt the Resolution Ordering an Election on either June 4, 2019, or November 5, 2019.

Board Options and Consequences:

If the Board adopts the attached Resolution, staff will file a certified signed copy of the Resolution Ordering an Election (including the associated attachments: full text of the measure, abbreviated text of the measure, and formal notice of the parcel tax election) with the Los Angeles County Registrar-Recorder/County Clerk’s Office no later than March 8, 2019, which is 88 days before the date of the June 4, 2019 election, or no later than August 9, 2019, which is 88 days before the date of the November 5, 2019 election.

Policy Implications:

This proposal helps implement the Board Resolution *Strategic Planning for Adequate Funding of Public Education in Los Angeles* (Res-014-18/19).

Budget Impact:

If the Board adopts the Resolution Ordering an Election for a qualified special tax measure on either the June 4, 2019, or the November 5, 2019, Los Angeles County ballot, the District will be required to pay its pro-rata share of election costs, and will need to undertake an internal informational, non-advocacy, initiative to inform and educate employees, parents/guardians, and interested stakeholders about the parcel tax measure. These costs are estimated at approximately \$13.5 million. The election costs are estimated at approximately \$12.5 million. The costs associated with the internal informational initiative are estimated at approximately \$1 million.

If a parcel tax measure is placed before District voters and subsequently approved by two-thirds of the votes cast by voters within L.A. Unified boundaries, approximately \$500 million is anticipated to be generated annually, over a 12-year period.

Student Impact:

If the parcel tax measure is placed on the June 4, 2019, ballot, and subsequently approved by voters, it is anticipated that L.A. Unified will be able to provide the services and programs specified in the proposed Measure.

Issues and Analysis:

Based on the number of parcels within the District's boundaries, it is anticipated that a levy of 16 cents per square foot of building improvements, would generate approximately \$500 million annually (not including any reductions for senior exemptions, delinquencies, or square-footage appeals/changes).

The proposed special tax measure includes exemptions permitted under Government Code section 50079 for a few specific classes of persons, which are generally related to age (65 and older) and disability benefits.

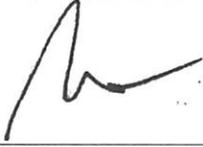
Attachments:

Attachement A - Resolution of the Board of Education of the Los Angeles Unified School District Ordering an Election to Authorize a Qualified Special Tax, Establishing Specifications of the Election Order, and Requesting Consolidation with Other Elections Occurring on June 4, 2019 or November 5, 2019.

Informatives:

None.

RESPECTFULLY SUBMITTED,



AUSTIN BEUTNER
Superintendent

REVIEWED BY:



DAVID HOLMQUIST
General Counsel

 Approved as to form.

REVIEWED BY:



CHERYL SIMPSON
Director, Budget Services and Financial Planning

 Approved as to budget impact statement.

RESOLUTION OF THE BOARD OF EDUCATION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT ORDERING AN ELECTION TO AUTHORIZE A QUALIFIED SPECIAL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON JUNE 4, 2019

WHEREAS, public education is the foundation of a thriving democratic society and a prosperous modern economy, and remains a proven path towards upward mobility and creating meaningful opportunities for all Californians to succeed; and

WHEREAS, the Los Angeles Unified School District (“L.A. Unified”) is committed to ensuring that all public school students, including those who attend L.A. Unified schools or public, non-profit charter schools authorized by law, lawfully operating, and located within L.A. Unified’s boundaries (“Local Charter Schools”), have access to a high-quality educational program, and is committed to securing adequate funding, for the ultimate goal of increasing student performance and closing achievement gaps; and

WHEREAS, L.A. Unified is committed to improving educational outcomes for all children, in keeping with its goals of 100% graduation and all students being prepared for college, career, and life; and

WHEREAS, the 1978 passage of Proposition 13 in California severely limited increases in the property taxes of the state’s property owners, dramatically shifting the funding of public education from the local to the state level, and limiting L.A. Unified’s ability to generate revenue through property taxes; and

WHEREAS, California has gone from the top of the charts in education funding and student achievement to near the bottom. Despite being the wealthiest state in the country and the 5th largest economy in the world, California ranks 44th in per-student funding; and

WHEREAS, this failure of the State to adequately fund public education dramatically impacts L.A. Unified’s ability to provide high-quality educational programs for all students, and retain and attract quality teachers and employees; and

WHEREAS, L.A. Unified requires stable local funding to offset inadequate State funding;

WHEREAS, without additional funding, a major shortfall and reductions are anticipated in Fiscal Year 2021-2022 and beyond. If not addressed, it will be necessary to implement harmful cuts to L.A. Unified programs, schools and employees, including possible teacher and employee lay-offs and increased class sizes; and

WHEREAS, the communities of L.A. Unified have made it clear that we need to invest in teachers, school nurses, librarians, and other important support staff; and to provide safe, secure, healthy, clean, well-maintained, and supportive schools for all students; and

WHEREAS, the funding to be provided by a special parcel tax measure (“Measure”) will remain and be used for the benefit of all L.A. Unified public schools, including but not limited to K-12 schools, adult/vocational/career schools, early education centers, and Local Charter Schools, with no funding going to the State; and

WHEREAS, persons aged 65 or older and those receiving certain disability benefits would be eligible for an exemption from the cost of the Measure; and

WHEREAS, the Measure would require fiscal accountability and oversight provisions, including the creation of an account into which the proceeds from the Measure shall be deposited, and an annual report detailing the amount of funds collected and expended, and the status of any project, purpose or service identified in the Measure; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and Sections 50075 and 50079 of the California Government Code authorize a school district, upon approval of two-thirds of the electorate voting on the Measure, to levy a special tax, herein sometimes referred to as the parcel tax, for specified purposes following notice and a public hearing; and

WHEREAS, the purpose of the parcel tax shall be to maintain and increase programs and services provided by L.A. Unified (PreK-12 schools, adult/vocational/career schools, and early education), including Local Charter Schools, in support of students and local schools. The funds from this parcel tax will be used for the following specific purposes:

1. Lowering class sizes;
2. Providing equitable school nursing, library, and counseling services and other health and human services for student support;
3. Providing quality instructional programs, critical school resources and materials;
4. Retaining and attracting high-quality teachers and school employees;
5. Providing safe, secure, clean, well-maintained, supportive, and welcoming schools;
6. Providing schools with necessary administrative services; and
7. Supporting low-income students, English-learners, foster/homeless students, students with disabilities, students enrolled in high-need or low-performing schools, or otherwise disadvantaged students.

WHEREAS, funding generated by this Measure may not be used for:

1. Purchasing school lots;
2. Building or modernizing schools;
3. Funding legal settlements and liabilities; and
4. Operating schools outside the boundaries of L.A. Unified.

WHEREAS, the funding generated by this Measure to be allocated to Local Charter Schools shall be allocated based on their in-district average daily attendance (ADA). It is the intent of the Board of Education of L.A. Unified (“Board of Education”) that the funding generated by this Measure would be shared in order to benefit students attending L.A. Unified schools and in-district students attending Local Charter Schools, such that L.A. Unified and Local Charter Schools receive allocations that are reasonably equivalent based on ADA; and

WHEREAS, the Board of Education shall establish rules, procedures, time requirements, and standards for the allocation and distribution of the funding, which shall include, but not be limited to, an appeal process for Local Charter Schools that requires all appeals to be presented to L.A. Unified and exhausted prior to the commencement of any judicial proceeding; and

WHEREAS, notice and hearing required under Government Code Section 50077 have been provided.

NOW, THEREFORE, BE IT RESOLVED THAT:

Section 1. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to Education Code Section 5320 et seq.

Section 2. Date and Purpose of Election. Pursuant to Section 4 of Article XIII A of the California Constitution and Government Code section 50075 et seq., as part of the regular election that shall be held within the boundaries of L.A. Unified on June 4, 2019, for the purpose of voting on a measure, substantially in the form attached hereto as Exhibit A, containing the question of whether L.A. Unified shall impose a parcel tax for the purposes stated therein. In addition, the full text of the ballot proposition (the “Full Text”) attached hereto and marked as Exhibit B shall appear in the ballot pamphlet. The parcel tax shall be a tax of \$0.16 per square foot of building improvements per year on each parcel of taxable real property within L.A. Unified. L.A. Unified shall provide such information to the Los Angeles County Treasurer-Tax Collector as is necessary to assist in the determination of the parcel number and amount of tax for each parcel of taxable real property. The parcel tax shall be collected by the Los Angeles County Treasurer-Tax

Collector at the same time, in the same manner, and subject to the same penalties as ad valorem property taxes collected by the Treasurer-Tax Collector. Unpaid taxes shall 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 L.A. Unified in any period from the effective date hereof. The parcel tax authorized by this resolution shall be collected in each year starting in Fiscal Year 2019 – 2020 by the County of Los Angeles, for a period of 12 years.

“Parcel of taxable real property” shall be defined as any unit of real property in L.A. Unified that receives a separate tax bill for ad valorem property taxes from the Los Angeles County Treasurer-Tax Collector’s Office. All property that 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.

The Los Angeles County Tax Assessor’s determination of exemption or relief of any parcel from taxation for any reason shall be final and binding for the purposes of the parcel tax. 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 parcel taxes paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies the parcel as a principal in residence, upon application for exemption (“Senior Citizen Exemption”).

An exemption from payment of the special tax may be granted on any parcel owned by one or more persons receiving supplemental security income for a disability, regardless of age, or 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, who occupies the parcel as a principal in residence, upon application for exemption (“Disability Benefit Recipient Exemption”).

Section 3. Annual Audit and Oversight. L.A. Unified shall arrange for an external audit of any funds received under this Measure. The Board of Education shall provide a structure and mechanisms for oversight of the expenditure of funds.

Section 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.

Section 5. Authority for Specifications. The authority for the specifications of this election order is contained in Section 5322 of the Education Code.

Section 6. Resolution to County Registrar-Recorder/County Clerk and County Superintendent of Schools. The Executive Officer of the Governing Board of Education of L.A. Unified is hereby directed to cause certified copies of this Resolution and Order to be received not later than March 6, 2019, by the Los Angeles County Superintendent of Schools, and not later than March 8, 2019 by the Los Angeles County Registrar-Recorder/County Clerk (the “County Clerk”) as the officer conducting the election, and the Los Angeles County Clerk of the Board of Supervisors (the “County Board”).

Section 7. Formal Notice. The Los Angeles County Superintendent of Schools 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 (the “Formal Notice”), and to call the election by causing the Formal Notice to be posted in accordance with Sections 5360 et seq. of the Education Code no later than March 6, 2019, or to otherwise cause the notice to be published as permitted by law. The Executive Officer of the Governing Board of Education of L.A. Unified or his designee, on behalf of, and as may be requested by the County Superintendent of Schools, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 8. Full Text. The Board of Education hereby determines to include within the ballot pamphlet text substantially in the form of the Full Text attached hereto as Exhibit B, which is hereby approved and adopted by the Board of Education.

Section 9. Conduct of Election.

(a) *Request to Registrar of Voters.* Pursuant to Section 5303 of the Education Code, the Registrar of Voters is requested to take all steps to hold the election in accordance with law and these specifications.

(b) *Voter Pamphlet.* The Registrar of Voters is hereby requested to reprint the Measure in its entirety (the Full Text) in the voter information pamphlet to be distributed to voters pursuant to Section 13307 of the Elections Code. In the event the Full Text will not be reprinted in the voter information pamphlet in its entirety, the Registrar of Voters 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 Measure ___. If you desire a copy of the Measure, please call the Los Angeles County Registrar of Voters at (phone number) and a copy will be mailed at no cost to you.

(c) *Consolidation.* The County Registrar and the Los Angeles County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on June 4, 2019 within L.A. Unified.

(d) *Canvass of Results.* The Board of the Supervisors of the County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

Section 10. Appropriations Limit. The Board of Education shall provide in each year (pursuant to Section 7902.1 of the Government Code or any successor provision of law) for any increase in L.A. Unified's appropriations limit as shall be necessary to ensure that proceeds of the parcel tax may be spent for the authorized purposes.

Section 11. Ballot Arguments. The President of the Board of Education or her designees are hereby authorized to prepare and file with the Registrar of Voters a ballot argument in favor of the proposition contained in Exhibit A hereto, or act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar of Voters, which shall be considered the official ballot arguments of the Board of Education as sponsor of the proposition.

Section 12. Official Actions. The Superintendent of L.A. Unified, President of the Board of Education, or their designees are hereby authorized to execute any other documents and to perform all acts necessary to place the Measure on the ballot, including making alterations in the ballot language stated in Exhibits A and B hereto in order to comply with the requirements of law and of the pertinent election officials.

Section 13. Effective Date. That this resolution shall take effect immediately from and after its adoption.

ADOPTED, SIGNED and APPROVED by the Board of Education of the Los Angeles Unified School District on the 28th day of February 2019, by the following vote:

AYES:

NOES:

ABSTENTIONS:

President of the Governing Board of the
Los Angeles Unified School District

Attested to:

Executive Officer of the Governing Board of the
Los Angeles Unified School District

EXHIBIT A

ABBREVIATED TEXT OF MEASURE

QUALITY TEACHER, CLASS SIZE REDUCTION, AND LOCAL SCHOOL SAFETY MEASURE

To retain/attract quality teachers; reduce class sizes; provide counseling/nursing/library services, arts, music, science, math, preschool, vocational/career education, safe/well-maintained schools, adequate instructional materials/supplies; support disadvantaged/homeless students; shall Los Angeles Unified School District levy \$0.16 per square foot of building improvements annually, exempting seniors/certain disability recipients, providing approximately \$500,000,000 annually for 12 years, requiring annual audits, oversight, and funding local schools?

EXHIBIT B

FULL TEXT

The following is the full text of the proposition to be presented to the voters by the Los Angeles Unified School District (“L.A. Unified”) in the ballot pamphlet:

QUALITY TEACHER, CLASS SIZE REDUCTION, AND LOCAL SCHOOL SAFETY MEASURE

To retain/attract quality teachers; reduce class sizes; provide counseling/nursing/library services, arts, music, science, math, preschool, vocational/career education, safe/well-maintained schools, adequate instructional materials/supplies; support disadvantaged/homeless students; shall Los Angeles Unified School District levy \$0.16 per square foot of building improvements annually, exempting seniors/certain disability recipients, providing approximately \$500,000,000 annually for 12 years, requiring annual audits, oversight, and funding local schools?

I.

TITLE AND PURPOSE

This measure (“Measure”) shall be known as the “Quality Teacher, Class Size Reduction, Local School Safety Measure” or as “Measure __.” The revenues raised by this Measure shall be used to provide quality educational programs to improve achievement of students in L.A. Unified and public, non-profit charter schools authorized by law, lawfully operating, and located within L.A. Unified’s boundaries (“Local Charter Schools”).

II.

FINDINGS

L.A. Unified is supported by a community that is committed to creating and maintaining a high-quality learning environment for all of its approximately 694,096 PreK-12, early education, adult education, and Local Charter School students. With the support of the community, L.A. Unified has made major progress in improving test scores and offering educational innovations and choices to students and parents to prepare students to lead responsible and productive lives in the 21st Century.

Notwithstanding L.A. Unified’s efforts to continue improving student achievement and offer educational reform opportunities, the State continues to inadequately fund our local schools. California has gone from the top of the charts in

education funding and student achievement to near the bottom. Despite being the wealthiest state in the country and the 5th largest economy in the world, California ranks 44th in per-student spending. L.A. Unified needs more funding to provide safe, secure, clean, and welcoming learning and supportive working environments for everyone.

Moreover, L.A. Unified must address its ongoing structural deficit so that it may continue offering high-quality educational programs to all of its students. A major shortfall and reductions are anticipated in Fiscal Year 2021-2022 and beyond. If not addressed, it will be necessary to implement harmful cuts to L.A. Unified programs, schools, and employees, including possible teacher and employee lay-offs and increased class sizes.

The impact of these budget reductions, necessitated by insufficient State funding, will be endured by every student, parent, school, and employee in L.A. Unified. L.A. Unified is striving to continue improving the quality and excellence of its educational programs despite the inadequate fiscal support from the State.

By enacting this Measure, the voters are providing Los Angeles public schools with an estimated additional \$500,000,000 per year. This sum will allow L.A. Unified to reduce class sizes and attract and retain quality teachers and employees to support our local schools. It will help preserve and advance gains in student achievement; important instructional programs such as science, technology, English, and math; support for low-income students, English-learners, foster/homeless students, students with disabilities, students enrolled in high-need or low-performing schools, or otherwise disadvantaged student; and clean and safe schools. .

III.

DEFINITION OF PURPOSES

The proceeds of this Measure shall be authorized to fund the following purposes for L.A. Unified schools (PreK-12 schools, adult/vocational/career schools, and early education), including Local Charter Schools:

1. Lowering class sizes;
2. Providing equitable school nursing, library, and counseling services and other health and human services for student support;
3. Providing quality instructional programs, critical school resources and materials;
4. Retaining and attracting high-quality teachers and school employees;
5. Providing safe, secure, clean, well-maintained, supportive, and welcoming schools;

6. Providing schools with necessary administrative services; and
7. Supporting low-income students, English-learners, foster/homeless students, students with disabilities, students enrolled in high-need or low-performing schools, or otherwise disadvantaged students.

The funding generated by this Measure to be allocated to Local Charter Schools shall be allocated based on their in-district average daily attendance (ADA). It is the intent of the Board of Education that the funding generated by this Measure shall be shared in order to benefit students attending L.A. Unified schools and in-district students attending Local Charter Schools, such that L.A. Unified and Local Charter Schools receive allocations that are reasonably equivalent based on ADA. The Board of Education shall establish rules, procedures, time requirements, and standards for the allocation and distribution of the funding, which shall include, but not be limited to, an appeal process for Local Charter Schools that requires all appeals to be presented to L.A. Unified and exhausted prior to the commencement of any judicial proceeding.

Funding generated by this Measure may not be used for:

1. Purchasing school lots;
2. Building or modernizing schools;
3. Funding legal settlements and liabilities; and
4. Operating schools outside the boundaries of L.A. Unified.

IV.

TAX LEVY

A special tax shall be levied on parcels in L.A. Unified, to be operative immediately upon passage, as follows.

A. Tax Base and Rate

1. The parcel tax of \$0.16 per square foot of building improvements per year shall be levied on every parcel of taxable real property. "Parcel of taxable real property" means any unit of real property in L.A. Unified that receives a separate tax bill for ad valorem property taxes from the Los Angeles County Treasurer-Tax Collector's Office. "Improved building square footage" means the square footage of habitable main square footage as measured by the Los Angeles County Assessor and as maintained in the Assessor's electronic reports. All property that 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.

2. An exemption from payment of the parcel tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies the parcel as a principal in residence, upon application for exemption (“Senior Citizen Exemption”).
3. An exemption from payment of the parcel tax may be granted on any parcel owned by one or more persons receiving supplemental security income for a disability, regardless of age, or 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, who occupies the parcel as a principal in residence, upon application for exemption (“Disability Benefit Recipient Exemption”).
4. L.A. Unified shall provide the Los Angeles County Treasurer-Tax Collector a report indicating the parcel number and amount of tax for each parcel of taxable real property.

B. Term

The levy shall be effective in the 2019-2020 fiscal year, and shall continue to be effective for 12 years.

C. Constitutional Spending Limit

Pursuant to Article XIIB of the California Constitution, the Constitutional Appropriations Limit of L.A. Unified shall be increased by the amount collected by the levy of this parcel tax in accordance with the applicable requirements of the state law.

D. Collection

L.A. Unified may request that the parcel tax be collected by the County of Los Angeles, or other designated agency. The collection of taxes under this Measure, including the imposition of penalties, additional fees, and interest upon persons who fail to remit the parcel tax imposed by this Measure, or who fail to remit any delinquent remittance, shall be subject to and governed by the rules, regulations, and procedures authorized by law. Every penalty imposed and such interest as accrues under the provisions of this Measure shall become a part of the tax herein required to be paid to L.A. Unified.

E. Severability

The provisions of this Measure shall not apply to any person, association, or corporation or to any property as to whom or which it is beyond the power of L.A. Unified to impose the tax herein provided. If any sentence, clause, section, or part of this Measure or any tax against any individual or any groups specified herein is found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality, or invalidity shall affect only such clause, sentence, or part of this Measure and shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or other parts of this Measure. It is hereby declared to be the intention of the electorate that this Measure would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof, not been included.

V.

PUBLIC ACCOUNTABILITY AND OVERSIGHT

The proceeds collected under this Measure shall be applied only for the specific purposes identified above. The proceeds shall be deposited into an account, which shall be kept separate and apart from other accounts of L.A. Unified. No later than January 1 of each year while the tax is in effect, commencing January 1, 2020, the L.A. Unified Chief Fiscal Officer shall direct the preparation of an annual independent financial audit detailing the amount of funds collected and expended during the current fiscal year, and the status of any project or description of any programs authorized to be funded by this Measure. The annual independent financial audit shall be filed with the Board of Education, and such audit shall be made public, including posting on the L.A. Unified website. Local Charter Schools shall include, in the annual audit required by their charters, a separate accounting of their use of funds they have received pursuant to this Measure, including compliance with its authorized purposes.

It is the intent of the Board of Education that there be strict oversight, transparency and accountability for the expenditure of funds generated by this Measure. Upon approval of this Measure, the Board of Education shall provide a structure and mechanisms for independent oversight.

EXHIBIT C

FORM OF FORMAL NOTICE OF PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Los Angeles Unified School District of Los Angeles County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an election will be held on June 4, 2019, for the purpose of submitting to the qualified electors of L.A. Unified the proposition summarized as follows:

QUALITY TEACHER, CLASS SIZE REDUCTION, AND LOCAL SCHOOL SAFETY MEASURE

To retain/attract quality teachers; reduce class sizes; provide counseling/nursing/library services, arts, music, science, math, preschool, vocational/career education, safe/well-maintained schools, adequate instructional materials/supplies; support disadvantaged/homeless students; shall Los Angeles Unified School District levy \$0.16 per square foot of building improvements annually, exempting seniors/certain disability recipients, providing approximately \$500,000,000 annually for 12 years, requiring annual audits, oversight, and funding local schools?

By execution of this formal Notice of Election, the County Superintendent of Schools of Los Angeles County 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 County Superintendent of Schools of Los Angeles County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Los Angeles Unified School District adopted February 28, 2019, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

WITNESS WHEREOF, I have hereunto set my hand this day, _____

County Superintendent of Schools
Los Angeles County, California