

REGARDING IMPLEMENTATION OF MEASURE EE

Whereas, On February 28, 2019, the Board of Education of the Los Angeles Unified School District adopted Board Report No. 300-18/19, proffering a Board Resolution placing the Quality Teacher, Class Size Reduction, and Local School Safety Measure, a school funding parcel tax now designated as Measure EE on the June 4, 2019 special election ballot;

Whereas, It is and has been the intent of the Board that the \$0.16 per square foot levy authorized by Measure EE be applied uniformly in conformance with Government Code section 50079;

Whereas, The Los Angeles Unified School District staff members had conversations with the Office of the Los Angeles County Assessor, from which staff learned that the Assessor's property tax data did not uniformly capture the square footage of all improvements used for parking;

Whereas, On February 26, 2019, a public meeting of the Board sitting as a Committee of the Whole was held, at which District staff members briefed the Board Members, utilizing a presentation called "Strategic Planning for Adequate Funding of Local Education: A Focus on Local Revenue Strategy" that included a slide stating: "Per County Assessor's Office: garages, pool houses, cabanas, and other non-structural improvements are excluded," and this presentation was publicly posted on the Los Angeles Unified School District website;

Whereas, In order to conform with its intent to apply the levy uniformly, in conformance with Government Code section 50079, and based on the information it had received to date, the Board adopted language defining "[i]mproved building square footage" as "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";

Whereas, District staff members subsequently received inquiries whether the term "habitable" restricted the levy to only residential properties, and not to any types of commercial or industrial properties;

Whereas, Such a reading would be inconsistent with both the Board's intent and with the requirements of Government Code section 50079;

Whereas, Section 12 of the Resolution, "Official Actions," was adopted and reads: "The Superintendent of Los Angeles 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 [the official ballot label] and [the full Measure text] in order to comply with the requirements of law and of the pertinent election officials";

Whereas, It was determined that a technical revision pursuant to Section 12 of the Resolution, should be filed with the Los Angeles County Registrar-Recorder/County Clerk to conform the Measure EE text to the intent of the Board in adopting the Resolution and to ensure legal compliance;

Whereas, On March 11, 2019, the Superintendent submitted the technical revision to the Registrar, which the Registrar implemented, revising the text to state that “[i]mproved building square footage” means “the square footage of all buildings or structures erected on or affixed to the land,” which is understood to reach all taxable structures and buildings that could be levied in conformance with Government Code section 50079’s uniformity requirement;

Whereas, The technical revision conformed to the Board’s intent;

Whereas, The District staff members informed the Board in writing on March 11, 2019, of the technical revision pursuant to Section 12 of the Resolution;

Whereas, Section IV, paragraph A(4) of Measure EE requires Los Angeles Unified to 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”; and

Whereas, Members of the public and media have recently raised questions about whether Measure EE, if it passes, will levy the tax on parking structures and similar structures, which the Board hereby addresses; now, therefore be it

Resolved, That the Board hereby confirms its intent in adopting the Resolution that Measure EE does not require, and shall not be implemented to require, collection of the \$0.16 per square foot levy on improvements used for parking, whether residential or non-residential;

Resolved further, That the text filed with the Los Angeles County Registrar on March 11, 2019, and appearing on the June 4, 2019 ballot, is and will be construed and implemented consistently with this intent;

Resolved further, That the required annual reports pursuant to Section IV, paragraph A(4) of the Measure shall exclude the square footage of improvements used for parking, whether residential or non-residential; and, be it finally

Resolved, That this resolution shall take effect immediately.