

ARCADIA UNIFIED SCHOOL DISTRICT
Arcadia, California

RESOLUTION NO. 1271

ADOPTING PROCEDURES FOR
ADMINISTRATION OF MEASURE A SPECIAL TAX

WHEREAS, in order to provide a source of local funding that will enhance local control of Arcadia schools, make our schools less dependent on Sacramento, and provide vital funding to support students and education at a time when they need it most, the Board of Education of the Arcadia Unified School District (“AUSD”) adopted its Resolution No. 1259 on December 13, 2011 and thereby called an election asking local voters to approve a special tax of \$228 per parcel per year for five years; and

WHEREAS, on March 13, 2012, the local voters approved the special tax measure, known as Measure A, with a two-thirds voter approval; and

WHEREAS, Measure A authorizes exemptions from the special tax for senior citizens, for persons receiving Supplemental Security Income (“SSI”) for disabilities, and for certain contiguous parcels, and provides basic procedures for administering the special tax and its exemptions; and

WHEREAS, Measure A empowers this Board to adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax; and

WHEREAS, this Board finds that it is necessary and convenient to adopt additional procedures for the administration of the special tax related to exemption appeals and claims for refunds, which procedures included in the attached *Exhibit A*; and

WHEREAS, Measure A requires the appointment of an oversight committee of citizens by the Board to ensure that the special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds; and

WHEREAS, this Board finds that it is appropriate to adopt bylaws for the oversight committee, which bylaws are included in the attached *Exhibit B*.

NOW THEREFORE, THE BOARD OF EDUCATION OF THE ARCADIA UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

Section 1. Recitals. The foregoing recitals are true and correct.

Section 2. Procedures for Administration of Special Tax Measure. The provisions of the attached *Exhibit A*, which include additional procedures related to exemption appeals and claims for refund, are hereby adopted as for the official procedures for administration of the Measure A Special Tax.

Section 3. Bylaws for the Oversight Committee. The provisions of the attached *Exhibit B* are hereby adopted as the bylaws for the oversight committee to be appointed by the Board in accordance with Resolution 1259.

Section 4. Additional Actions. The AUSD Superintendent and other AUSD officers are hereby authorized and directed, individually and collectively, to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution.

PASSED AND ADOPTED by the Arcadia Unified School District Board of Education at its meeting on August 28, 2012, by the following vote:

AYES: _____

NOES: _____

ABSENT/NOT VOTING: _____

President, Board of Education

I, Joel Shawn, Ed.D., Secretary to the Board of Education, do hereby certify that the foregoing is a true and correct copy of the Resolution adopted by the Board of Education of the Arcadia Unified School District at its meeting of August 28, 2012, which Resolution is on file in the office of this school district.

Date

Joel Shawn, Ed.D.
Secretary to the Board of Education

Exhibit A

Procedures for Administration of Measure A Special Tax

Measure A Special Tax

Having been approved by two-thirds of the voters voting on the measure, Measure A and its parcel tax (a “qualified special tax” under Government Code section 50079) becomes effective as of July 1, 2012. The tax will be levied at the rate of \$228 per parcel of taxable real property per year for five years. The tax will be collected by the Los Angeles County Tax Collector (the “Tax Collector”) at the same time as and along with, and will be subject to the same penalties as general *ad valorem* taxes collected by said Tax Collector. The tax and penalty will bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied will become a lien upon the properties against which taxes are assessed and collectible as herein provided.

With respect to all general property tax matters within its jurisdiction, the Los Angeles County Tax Assessor or other appropriate County tax official (the “County”) will make all final determinations of tax exemption or relief for any reason, and that decision will be final and binding. With respect to matters specific to the levy of the Measure A special tax, including the Senior Citizen Exemption, SSI Exemption, and the treatment of certain contiguous parcels as allowed below, the decisions of AUSD will be final and binding. The procedures described herein, and any additional procedures established by the Board of Education, will 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 AUSD or by the County will be determined by AUSD, in coordination with the County as necessary.

Definitions

A “parcel of taxable real property” is defined as any unit of real property within AUSD’s boundaries that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector. All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year will also be exempt from the special tax in such year.

Contiguous Parcel Exemption

Any parcels that are contiguous to each other, in actual use as one single-family residential unit, and held under identical ownership will, upon approval of an application from the owners thereof submitted to AUSD, be treated as a single parcel for purposes of the special tax. Applications for such treatment must be made to AUSD on or before July 1, 2012, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide for such treatment for the remaining term of the special tax, so long as all of the parcels continue to be held under identical ownership and are in actual use as one single-family residential unit.

Exemptions for Senior Citizens and SSI Recipients

An exemption will be granted on any parcel owned by one or more persons who are either (a) aged 65 years or older as of July 1 for each fiscal year, or (b) receiving Supplemental Security Income (SSI) for a disability, regardless of age, who occupies said parcel as a principal residence, upon application for exemption. Applications for such exemptions must be made to AUSD or its designee on or before July 1, 2012, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

AUSD or its designee will annually exclude any parcels from the list of charged parcels provided to the Tax Collector or other appropriate County tax official whereby AUSD has approved said parcels for a Senior Citizen Exemption, SSI Exemption and for “contiguous parcel” treatment.

Exemption Application Forms, Procedures, and Appeals

All requests for Senior Citizen, SSI, or contiguous parcel exemptions shall be made on application forms supplied by AUSD or its designee, and statements made thereon shall be under oath and subject to penalty of perjury.

An applicant for exemption may be required to submit documentation in support of the application, including, but not limited to, driver’s license, California ID card, passport, Medi-Cal card, hospital birth record, birth certificate, other proof of age (must show birth date), documentation showing receipt of Supplemental Security Income for disability, and other appropriate documents.

Each exemption application shall be reviewed for completeness and for eligibility for the requested exemption. An applicant submitting an incomplete application or documentation shall be notified and given an opportunity to submit the missing information/documentation before a decision is made on the applicant’s eligibility for the requested exemption.

If it is determined that an applicant is entitled to an exemption, then the application shall be approved and the applicant shall be so notified in writing. If it is determined that an applicant is not entitled to an exemption, or that the applicant has failed to truthfully set forth the facts, then the application shall be denied and the applicant shall be so notified in writing.

An applicant whose application has been denied may appeal the denial decision to the AUSD Chief Business Officer (“CBO”). Such appeal must be in writing, must state the facts upon which the appeal is based and furnish appropriate documentation in support of the appeal, and must be received by the CBO within one (1) calendar year of the exemption denial.

The CBO shall review such an appeal, make a determination, and communicate the findings to the applicant. If the applicant wishes to appeal the CBO's determination, then the applicant may appeal the matter to the AUSD Governing Board (the "Board").

The Board shall review the appeal at a regular or special meeting of the Board, receive all relevant evidence, and make a written determination to grant or deny the appeal. The Board shall cause a written notice of its determination to be provided to the applicant. The Board's determination shall be final.

Refunds

Whenever the amount of the special tax has been overpaid, or paid more than once, or has been erroneously or illegally collected or received by AUSD, then it may be refunded as provided below.

No refund shall be paid under these procedures unless the claimant files with the CBO a written claim for refund verified under penalty of perjury and establishes the right thereto by written records or other relevant evidence showing entitlement thereto. All such claims must be filed within one year of payment of the tax. The CBO shall review such an appeal, make a determination, and communicate the findings to the property owner. If the property owner wishes to appeal the CBO's determination, said property owner may appeal to the Board in accordance with the procedures shown above for the appeal of exemption denials. In no case shall a refund be made for more than the amount paid in the immediately preceding year.

Upon establishment of the right to a refund, the CBO shall remit the approved refund within 45 days to the claimant.

No claims may be filed on behalf of a class of persons unless verified by every member of that class as required by this section.