Parcel Tax Report

LAS VIRGENES USD

Measure E

FY 2022-2023
Final Report

Engineer of Work:

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LAS VIRGENES UNIFIED SCHOOL DISTRICT

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Executive Summary

On November 3, 2015, Las Virgenes area voters approved Measure E ("Parcel Tax") - a parcel tax renewal for the Las Virgenes Unified School District ("District") that will help provide the District local funds the State cannot take away and ensure quality education for students, support high academic achievement in science, math, reading, and the arts, provide needed textbooks and instructional materials and student counseling/support services. The voters authorized a Parcel Tax of $98 per year for 12 years including an independent community oversight committee, an exemption for senior citizens and prohibits proceeds for administrator salaries. Measure E was originally passed by Las Virgenes area voters in 2004.

Specifically, the Parcel Tax proceeds will support the following purposes:

- Maintain core programs in math, science and technology;
- Attract and retain highly qualified teachers;
- Maintain core programs in reading, the arts, and athletics;
- Provide local reliable funding for local schools that cannot be taken by the State;
- Maintain smaller class size;
- Continue to fund college and career advisors and school counselors;
- Train teachers for effective use of classroom technology, and keep textbooks, technology and instructional materials up-to-date;
- With no proceeds used for administrator salaries, benefits or pensions;
- Protect the taxpayers' investment in education and ensure District accountability by providing for taxpayer oversight and independent financial audits of revenues and expenditures.

Pursuant to the Local Agency Parcel Tax and Bond Accountability Act (Government Code § 50075.3.), this Parcel Tax Report ("Report") summarizes the historical and current fiscal year parcel tax levies, senior exemptions, expenditures and other related data and information.

Fiscal Year 2022-23 Parcel Tax

There are currently 26,520 parcels in the District as of June 30, 2023. The total annual parcel tax to be collected within the District for fiscal year 2023-24 is $2,263,604. Figure 1 below summarizes the Parcel Tax levies since FY 2013-14.

Figure 1 - Summary of Parcel Tax Levies by Year

Fiscal Year	Total Taxable Parcels [3]	Parcel Tax Rate	Total	Senior and other Exemptions [1]	Total Tax Revenue [2]
2013-14	23,837	$98.00	$2,336,026	$81,732	$2,254,294
2014-15	24,086	$98.00	$2,360,428	$84,280	$2,276,148
2015-16	24,621	$98.00	$2,412,858	$137,984	$2,274,874
2016-17	24,613	$98.00	$2,412,074	$153,860	$2,258,214
2017-18	24,646	$98.00	$2,415,308	$155,330	$2,259,978
2018-19	24,644	$98.00	$2,415,112	$154,154	$2,260,958
2019-20	24,672	$98.00	$2,417,856	$152,782	$2,265,074
2020-21	24,640	$98.00	$2,414,720	$152,292	$2,262,428
2021-22	24,629	$98.00	$2,413,642	$150,822	$2,262,820
2022-23	24,645	$98.00	$2,415,210	$150,038	$2,265,172
2023-24	24,611	$98.00	$2,411,878	$148,274	$2,263,604

Notes:

[1] Exemption totals for FY 2013-14 are estimated.

[2] Total amount of annual parcel tax for the given fiscal year.

[3] Total taxable parcels include exempted parcels.

Figure 2 provides the Parcel Tax levy expenditures for fiscal year 2022-23.

Figure 2 – Expenditures for Fiscal Year 2022-23

Beginning Balance	
Balance as of July 1, 2022	$294
Revenues	
Measure E[1]	$2,318,138
Donations	$17,110
Expenses	
Salaries and Benefits	$2,324,517
Operating Services	$11,026
Ending Balance	
Balance as of June 30, 2023	$0.00

[1]Revenue collected total may include interest from annual Measure E funds.

Fiscal Year 2023-24 Parcel Tax

Parcel Tax Costs and Expenditures

Figure 3 provides the Parcel Tax levy proposed expenditures for fiscal year 2023-24.

Figure 3 - Summary of Projected Parcel Tax Expenditures for Fiscal Year 2023-24

Beginning Balance	
Balance as of July 1, 2023	$0
Revenues	
Measure E[1]	$2,292,000
Donations	$32,000
Contribution from General Fund	$31,010
Expenses	
Salaries and Benefits	$2,339,010
Operating Services	$16,000
Ending Balance	$0

[1]Projected budget revenue total is based on early projections and may include interest from annual Measure E funds.

Parcel Tax Revenue

The Parcel Tax revenue for fiscal year 2023-24 is as follows.

Figure 4 - Summary of Parcel Tax Revenues

Fiscal Year	Total Parcels	Taxed Parcels	Tax Amount per Parcel	Total Tax[1]
2023-24	24,611	23,098	$98.00	$2,263,604

[1] The Fiscal Year 2023-24 total tax amount includes senior exemptions filed as of June 15, 2023.

Administrative Requirements

Levy and Collection

The Parcel Tax is collected by the Los Angeles County Treasurer-Tax Collector and Ventura County Auditor at the same time and in the same manner and is subject to the same penalties as ad valorem property taxes. Unpaid taxes 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 the District in any period from the effective date hereof.

"Parcel of taxable real property" is defined as any unit of real property in the District which receives a separate tax bill for ad valorem property taxes from the Los Angeles County Treasurer-Tax Collector or Ventura County Auditor. All property which 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.

Parcels owned and occupied by persons 65 years of age or older are eligible to apply for exemption from the parcel tax. The Los Angeles County and Ventura County Assessors' determination of exemption or relief for any reason of any parcel from taxation, other than through the Senior Citizen Exemption, shall be final and binding for the purposes of the parcel tax.

Senior Citizen Exemption

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the parcel tax upon proper application to the District and approval. The Senior Exemption deadline for FY 2022-23 was June 15, 2022. The senior exemption deadline for subsequent years will be June 15 prior to the applicable tax year. Senior exemption forms will be made available at the District office and the District's website or through the parcel tax administrator.

Renewal Process

Property owners that have previously applied and qualified for the parcel tax exemption do not need to complete and return the renewal form for each subsequent year unless there is a change in property ownership, in order to continue their exemption status. Parcel tax exemptions will be carried forward for the remaining years of the tax as long as there isn't any change in property ownership.

Delinquencies

Annual parcel tax delinquencies are reported by the Los Angeles County and Ventura County Auditor as both the number of parcels for which the parcel tax was not paid in full, as well as the total dollar amount of delinquent parcel tax levied. As of June 30, 2023, 4.38% of Measure E parcels taxed for FY 2022-23 are delinquent. See Figure 5A below:

Figure 5a - Summary of % of Delinquent Parcels

	As of June 30, 2023
Total Parcels Taxed [2]	23,114
Number of Delinquent Parcels [1]	1,013
Percent of Parcels Delinquent	4.38%

[1] Delinquencies do not always constitute 100% of the annual levy; e.g. a parcel is considered delinquent if the amount of tax paid is less than $98.

[2] The total number of parcels taxed does not include exempted parcels.

The total dollar amount of parcel tax delinquencies levied for FY 2022-23 is 1.97% of the annual tax levied as of June 30, 2023. See Figure 5B below:

Figure 6B - Summary of % of Unpaid Delinquencies

	As of June 30, 2023
Total Parcel Tax Levied	$2,265,172.00
Total Parcel Taxes Delinquent [1]	$44,555.47
Percent of Parcel Tax Delinquent	1.97%

[1] Delinquent parcel tax is determined for individual parcels by subtracting the amount of parcel tax received from the amount of parcel tax levied.

Appropriations Limit

Pursuant to Section 7902.1 of the California Government Code or any successor provision of law, the Board shall provide in each year for any increase in the District's appropriations limit as shall be necessary to ensure that Parcel Tax proceeds, and of all qualified parcel tax levied by the District, may be spent for the authorized purposes.

Use of Parcel Tax Proceeds

Pursuant to Section 50075.1 of the California Government Code, the Board has determined that the proceeds of the parcel tax shall only be applied to the following specific purposes:

- Maintain core programs in math, science and technology;
- Attract and retain highly qualified teachers;
- Maintain core programs in reading, the arts, and athletics;
- Provide local reliable funding for local schools that cannot be taken by the State;
- Maintain smaller class size;
- Continue to fund college and career advisors and school counselors;
- Train teachers for effective use of classroom technology, and keep textbooks, technology and instructional materials up-to-date;
- With no proceeds used for administrator salaries, benefits or pensions;
- Protect the taxpayers' investment in education and ensure District accountability by providing for taxpayer oversight and independent financial audits of revenues and expenditures.

Independent Community Oversight Committee

To ensure additional accountability, an independent community oversight committee made up of 7 volunteers was established. Seven community members were appointed by the Board to oversee all expenditures funded by the measure, and to advise the Board regarding the proper expenditure of the parcel tax proceeds.

Appeals Procedure

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 the Parcel Tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

Public Information

Taxpayers and other interested persons can obtain information regarding the parcel tax, senior exemption status and other information by contacting the District's parcel tax levy administrator, SCI Consulting Group at telephone number (707) 430-4300 or (800) 273-5167. SCI Consulting Group's toll free property-owner inquiry line is also included with property tax bills.

Auditor Filing and Reporting

Parcel tax levies for the upcoming fiscal year must be filed with the Los Angeles County Tax Collector by August 10. The parcel tax levies have been submitted and confirmed for fiscal year 2022-23. After submission of the parcel tax levies, the final levies are confirmed with the County Auditor prior to the preparation of tax bills which typically occurs in October. The parcel tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

2022-23 Measure E Parcel Tax Roll

The tax roll listing the Fiscal Year 2022-23 Parcel Tax for all Assessors' Parcels of land within the boundaries of the Las Virgenes Unified School District ("District") is filed with the District. Each lot or parcel listed on the Tax Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

Exhibit A – 2022-23 Senior, SSI Recipients, and Contiguous Exemption Application

To provide tax relief to any owners who are either receiving SSI for a disability, regardless of age, own contiguous parcels, or who are 65 years of age or older, of a parcel used solely for owner-occupied, single-family residential purposes shall be exempt upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board or otherwise as required by law or by the Los Angeles County Tax Collector.