The Office of Vince Ryan
County Attorney

February 3, 2014

Certified Mail Return-Receipt Requested

The Honorable Greg Abbott
Attorney General of Texas
Supreme Court Building
P.O. Box 12548
Austin, Texas 78711-2548

Attention: Opinion Committee

Re: Whether the County Judge is obligated to grant a petition to order an election to levy and collect an equalization tax for the Harris County Department of Education and related questions; C.A. File No. *13GEN1789*

Ladies and Gentlemen:

We request your opinion as to whether the Harris County Judge is obligated to grant a petition to order an election to levy and collect an equalization tax for the Harris County Department of Education and related questions. Our Memorandum Brief is attached.

Sincerely,

VINCE RYAN
County Attorney

By: _____
MARVA GAY
Assistant County Attorney

Approved:

_____
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MEMORANDUM BRIEF

This Memorandum Brief is presented in connection with whether the Harris County Judge is authorized to deny a petition to order an election to levy and collect an equalization tax for the Harris County Department of Education (HCDE).

This office submitted a similar request, designated RQ-1144-GA, on August 9, 2013. On August 12, 2013, Senator Dan Patrick, Chair, Committee on Education, made a similar request. Subsequently, the Harris County Judge, after receiving a petition, denied the request to place the matter on the ballot. The Harris County School Readiness Corporation then filed a petition for writ of mandamus to force the Harris County Judge to place the petition on the ballot. *See In re Jonathan Day, et al.,* No. 14-13-00748-CV.

On August 29, 2013, both the Harris County Attorney and Senator Patrick were notified by letter that their requests were being denied because of pending litigation. "It is the policy of this office to refrain from issuing an attorney general opinion on a question that we know to be the subject of pending litigation." Letter of Attorney General Greg Abbott to Harris County Attorney Vince Ryan, August 29, 2013.

On September 5, 2013, a three-judge panel of the 14th Court of Appeals denied the petition for mandamus. In a brief opinion, the court said members of the Harris County School Readiness Corp "have not established their entitlement to mandamus relief."

On September 23, 2013, Senator Dan Patrick filed a new opinion request, designated RQ-1152-GA. This request is pending.

Although the litigation has ended and the November election is over, it is our understanding that the petition may be presented to the Harris County Judge again for an upcoming election. The facts are essentially as presented before with the addition of information about the intended method of distribution of the equalization funds. According to news reports, the HCDE would have collected the tax, and the Harris County School Readiness Corporation, a nonprofit behind the Early to Rise Initiative, would have distributed the money. The Early To Rise website says: "the additional revenues will be overseen by the Harris County School Readiness Corporation, a public/ private partnership board..."
www.earlytorisekids.com/plan.html (visited 1/9/14)

We seek your opinion on the following questions posed by the Harris County Judge:

1. Does section 18.07 of the Texas Education Code, although repealed in 1995, allow the citizens of Harris County to petition the County Judge to order an election to levy and collect an equalization tax?; and, if so,
2. Does the County Judge have the obligation to grant the request if the language on the petition does not substantially follow the language of the statute set forth in section 18.09 of the Texas Education Code?
3. Does the language proposed by petitioners substantially follow the language of the statute set forth in section 18.09 of the Texas Education Code?

4. Does the County Judge have the authority to place on the ballot the language of the statute set forth in section 18.09 of the Texas Education Code although the petitioners seek different language?
5. Does the Harris County Department of Education have the authority to distribute "equalization funds" to a nonprofit organization for early childhood education purposes or does section 18.14 of the Texas Education Code require that the funds be distributed directly to school districts?

Equalization Tax

In 1995, the Texas Legislature repealed chapter 18 of the Texas Education Code but allowed the Board of School trustees in Harris County and Dallas County to continue operating pursuant to the following: "A school district or county system operating under former Chapter 17, 18, 22, 25, 26, 2, or 28 on May 1st, 1995, may continue to operate under the applicable chapter as that chapter existed on that date. . ." Tex. Educ. Code Ann. § 11.301(a) (West 2012). *See also* Tex. Educ. Code Ann. Title 2 – Appendix – Former Chapters with Continued Application (West 2012). The Harris County Board of School Trustees has existed since before 1900 and in 1937, pursuant to section 18.07 of the Texas Education Code, the voters of Harris County authorized a $0.01 maximum equalization tax per $100 valuation. Until 1937, no equalization tax existed in Harris County. The Legislature, through the adoption of section 18.07 of the Texas Education Code, created a mechanism so that every county in the state could collect a county-wide equalization tax to be divided among the school districts in that county.

The Harris County Department of Education (HCDE) is the assumed name of the County School Trustees of Harris County. (Harris County Clerk's File No. 1103873). HCDE is a political subdivision of the State of Texas and works independently of the County Government of Harris County. *See* MGT of America, Inc., *Performance Review of the Harris County Department of Education: Final Report, 2010 at 28.*

HCDE acts as a county unit system of education which is "a method by which the voters of a county may, without affecting the operation of any existing school district within the county, create an additional county-wide school district which may exercise in and for the entire territory of the county the taxing power conferred on school districts by article VII, section 3 of the Texas Constitution, for the purpose of adopting a county-wide equalization tax for the maintenance of the public schools." Tex. Educ. Code Ann. § 18.01 (West 2012).

The statutory powers and duties for HCDE can be found in chapters 17 and 18 of the Texas Education Code. HCDE is granted the broad power to "perform any other act consistent with law for the promotion of education in the county." Tex. Educ. Code Ann. § 17.31(a) (West 2012).

Voters have authorized a maximum tax rate for HCDE to be set at no more than one cent on one hundred dollars valuation for taxable property in Harris County. For the 2012 tax year, the HCDE board approved a tax rate of 0.006617, according to the *Truth in Taxation Summary*, Mike Sullivan, Tax Assessor-Collector. (http://www.hctax.net/Property/JurisdictionTaxRates.)

Chapter 18 of the Texas Education Code authorizes a county wide school district to levy and collect an equalization tax provided a petition for a tax election is prepared and presented to the County Judge. The petition must be signed by "legally qualified taxpaying voters of the county" in a number equal to at least 10 percent of those voting for governor at the last preceding general election. Tex. Educ. Code Ann. § 18.07(b) and § 18.07(b)(2) (West 2012). The petition may pray for authority to levy and collect an equalization tax at any specified rate not in excess of 50 cents on the $100 property valuation. Tex. Educ. Code Ann. §§ 18.07(b) and 18.12 (West 2012).

On receipt of a petition legally praying for the authority to levy and collect an equalization tax and fulfilling the requirements of this section, the county judge of any county that has adopted the county-unit system shall immediately order an election to be held throughout the county in compliance with the terms of the petition. *See* Tex. Educ. Code Ann. § 18.07(a) (West 2012).

If the petition specifies a rate, the county judge shall incorporate that rate in his order Tex. Educ. Code Ann. § 18.08(a). The county judge must give notice of the election by publication of the order at least 20 days prior to the election in a newspaper published in the county. Tex. Educ. Code Ann. § 18.08(b) (West 2012).

According to the Office of the Secretary of State, there were a total of 788,234 votes cast for governor in Harris County for the 2010 general election. *Available at* http://elections.sos.state.tx.us/elchist.exe. The number of valid signatures needed for the calling of an election would be ten percent of 788,234 or 78,824.

A one-time election

Chapter 18 of the Texas Education Code authorizes a county-wide school district to levy and collect an equalization tax at any specified rate not in excess of 50 cents on the $100 property valuation. Did the Legislature intend that, at any time after such an election, the voters of the county could have an additional election to add to the tax rate provided the rate is not in excess of 50 cents on the $100 property valuation? The language of the statute does not specifically allow a petition to authorize an increase in the county equalization tax. However, nothing in the Texas Education Code prohibits multiple elections to authorize raising the tax rate as long as the rate is not in excess of 50 cents on the $100 property valuation.

Furthermore, although repealed, chapter 18 of the Texas Education Code remains operative for HCDE. "A school district or county system operating under former Chapter 17, 18, 22,.25, 26, 27,, or 18 on May 1st, 1995, may continue to operate under the applicable chapter as that chapter existed on that date . . ." Tex. Educ. Code Ann. § 11.301 (West 2012). Since the statute has been repealed, does there continue to exist a right for the voters of Harris County to authorize an increased or additional equalization tax? Under section 11.301(a) of the Texas Education Code, which authorized the Harris County Board of School Trustees to continue to operate, do the voters continue to have a right to petition the County Judge for such an election?

Ballot Language

Section 18.09(c) of the Texas Education Code reads:

> The form of the ballot shall be substantially as follows: If no specific tax rate was set in the petition, the proposition shall read: "For county tax" and "Against county tax." If a specific tax rate was incorporated in the petition, the proposition shall read: "For county tax not exceeding _____ cents on the $100 valuation" and "Against county tax not exceeding _____ cents on the $100 valuation."

Tex. Educ. Code Ann. § 18.09(c) (West 2012).

The petition, as drafted and being circulated, reads as follows:

> Petitioners pray that the County Judge of Harris County, Texas, pursuant to sections 18.07 and 18.09, Texas Education Code, immediately order an election to be held on November 5, 2013, at which election the following ballot shall be submitted to the voters of Harris County, Texas:
>
> > "For Harris County Department of Education additional tax not exceeding one (1) cent on the $100 valuation to be used solely and exclusively for early childhood education purposes."
> >
> > "Against Harris County Department of Education additional tax not exceeding one (1) cent on the $100 valuation to be used solely and exclusively for early childhood education purposes".

The proposed petition ballot language differs from the statutory language authorized in two potentially significant ways. First, the proposed language in the petition refers to an "additional" tax. There is no specific authority in the statute for an "additional" tax. The language could have said the tax was for two cents on the $100 valuation, which would have been more specific. Also, the petition language seeks to limit the Harris County Board of School Trustees' use of this tax as "exclusively for early childhood education purposes." The statutory language set forth in section 18.09 of the Texas Education Code does not appear to allow the County Judge to order an election that would include ballot language that will limit the Board of School Trustees' use of the equalization tax.

Texas Election Code Section 52.072(a) says: "Except as otherwise provided by law, the authority ordering the election shall prescribe the wording of the proposition that is to appear on the ballot." Tex. Elec. Code Ann. § 52.072(a) (West Supp. 2013). While the Texas Education Code appears to dictate the language to appear on the ballot, some leeway is permitted because of the use of the word "substantial."

The general rule is that when a statute that authorizes a special election for the imposition of a tax prescribes the form in which the question shall be submitted to popular vote, the statute should be strictly followed. But, if the form is not prescribed, then the language of the proposition submitted is not material so long as it substantially submits the question that the law authorizes with such definiteness and certainty that the voters are not misled. *Turner v. Lewie*, 201 S.W.2d 86, 91 (Tex. Civ. App.—Fort Worth, 1947, writ dism'd); *Reynolds Land & Cattle Co. v. McCabe*, 72 Tex. 57, 12 S.W. 165, 166 (1888). The ballot should contain a description of

the proposition submitted in such language as to constitute a fair portrayal of the chief features of the proposition, in words of plain meaning, so that it can be understood by persons entitled to vote. It is not customary to print the full text of the proposition on the ballot, but it is generally sufficient if enough is printed on the ballot to identify the matter and show its character and purpose. *England v. McCoy*, 269 S.W.2d 813, 817 (Tex. Civ. App.—Texarkana, 1954, writ dism'd); *Turner v. Lewie*, 201 S.W.2d 91, supra., *Wright v. Board of Trustees of Tatum Independent School Dist.* 520 S.W.2d 787, 792 (Tex. Civ. App. – Tyler 1975, writ dism'd).

In *Davenport v. Commissioners Court of Denton County*, 557 S.W.2d 530 (Tex. App.—Texarkana 1977), a conflict between statutory language and ballot language dealing with a local option liquor election caused the court to void the election. In relying on an opinion from the El Paso Court of Appeals, the court concluded, "The El Paso court's opinion showed reliance was placed upon the reasoning and conclusions expressed in several prior attorney general opinions and quoted with approval from one of those opinions where it was said ". . . specific statutory wording must be used in the petition, in the election order and on the ballots, in order to have a valid election.'" *Id.* at 532.).

Section 18.09(c) of the Texas Education Code requires only that the ballot language be "substantially" in the statutory form unlike the *Davenport* case, in which the applicable law mandated "exact language." ("[T]he issue to be voted on shall be printed on the ballot in the *exact* language stated in Section 40 of this Act.") *Id.*

Does the language in the petition fail to follow the statutory language of section 18.09 of the Texas Education Code and, if the County Judge follows the language of the statute, would the County Judge be diverging from the language of the petition?

In order to achieve the purposes of the petitioners, the County Judge would have to liberally construe the statutory language of section 18.09 of the Texas Education Code to allow "additional" in the ballot language or to impose a limitation on the Board of School Trustees. In *Methodist Hospital of Dallas v. Mid-Century Insurance Company of Texas*, 259 S.W.3d 358 (Tex. App.—Dallas 2008), although the court was interpreting the statutory requirements of a lien notice, the court agreed that the plain meaning of the statutory language could not be altered. "Even if we liberally construe a statute to achieve its purposes, we may not enlarge or alter the plain meaning of the statutory language." *Id.* at 360.

Section 18.07 of the Texas Education Code requires the County Judge to "immediately order an election to be held throughout the county *in compliance with the terms of the petition*" provided the County Judge has been presented with "a petition *legally praying* for the authority to levy and collect an equalization tax and *fulfilling the requirements of this section.*" Tex. Educ. Code Ann. § 18.07(West 2012) [*emphasis added*].

If the County Judge were to alter the proposed ballot language then he would no longer be ordering an election "in compliance with the terms of the petition." If the proposed ballot language is in substantially the form required by the statute then there is no issue and the language proposed by petitioners could be placed on the ballot without injury to the intent of the statute.

Whether the County Judge has been presented with a petition that legally prays for an election and fulfills the requirements of section 18.07 of the Texas Education Code must be

determined by the County Judge. *City of El Paso v. Tuck*, 282 S.W.2d 764, 766 (Tex. Civ. App.—El Paso 1955, writ ref'd n.r.e.). (holding that the county judge's refusal to call an election in response to a petition because he determined that the inhabitants of a territory had abandoned their effort to incorporate was not subject to review by an appellate court in the absence of fraud or arbitrary action). *See also Hoffman v. Elliott*, 473 S.W.2d 675 (Tex. Civ. App.—Houston 1st Dist. 1971, writ ref. n. r. e.) (holding that when the county judge was presented with a statutory petition and satisfactory proof that the territory sought to be incorporated contained the requisite number of resident qualified electors, then the judge had no discretion as to whether to call an election—he must do so).

Furthermore, that the statute authorizing the County Judge to place a petition on the ballot requires that the petition "legally prays" for an election and the use of "legally prays" may require an interpretation of constitutionality prior to the election unlike other ballot provisions. *See Coleman v. Hallum*, 232 S.W. 296 (Tex. Comm'n App. 1921) and *West End Rural High School District v. Columbus Consolidate I.S.D.*, 221 S.W.2d 777 (Tex. 1949). The Attorney General has said:

> As the Supreme Court has declared: 'When a statute which authorizes a special election for the imposition of a tax prescribes the form in which the question shall be submitted to the popular vote, we are of the opinion that the statute should be strictly complied with.

Tex. Att'y Gen. Op. JM-574 (1986) (quoting *Reynolds Land & Cattle Co. v. McCabe*, 12 S.W. 165, 165 (Tex. 1888), and citing *Coffee v. Lieb*, 107 S.W.2d 406, 411 (Tex. Civ. App.—Eastland 1937, no writ)); *see also West End Rural High Sch. Dist. of Austin Cnty. v. Columbus Consolidated Indep. Sch. Dist. of Colorado Cnty.*, 221 S.W.2d 777 (Tex. 1949); *Mesquite Independent Sch. Dist. v. Gross*, 67 S.W.2d 242 (Tex. 1934); *Brown v. Blum*, 9 S.W.3d 840, 847 (Tex. App.—Houston [14th Dist.] 1999, pet. dism'd w.o.j.) ("*except as otherwise provided by law*, the authority ordering the election shall prescribe the wording" for the ballot measure) (quoting Tex. Elec. Code Ann. § 52.072(a)) [*emphasis added*]; *Wright v. Bd. of Trustees of Tatum Indep. Sch. Dist.*, 520 S.W.2d 787, 792 (Tex. Civ. App.—Tyler 1975, writ dism'd); and Tex. Att'y Gen. Op. JM-747 (1987).

Section 18.07(a) of the Texas Education Code provides, in relevant part, that "[o]n receipt of a petition *legally praying* for the authority to levy and collect an equalization tax *and* fulfilling the requirements of this section, the county judge . . . shall immediately order an election." Tex. Educ. Code Ann. § 18.07(a)-App. (West 2013) [*emphasis added*]. Thus, before ordering such an election, a county judge must make two determinations. First, does the petition "legally" pray for the authority to levy and collect an equalization tax and, second, does the petition fulfill the requirements of section 18.07 of the Texas Education Code.

On the other hand, courts have held that the official body receiving the petition may not inquire as to the validity of the underlying proposition and, when all procedural requirements for submission of a proposed ordinance have been met mandamus may issue to order an election. *Glass v. Smith*, 244 S.W.2d 645, 653 (Tex. 1951). The determination as to the validity of a

proposal prior to the matter becoming law would "interfere with the exercise by the people of their political right to hold elections" *Id.* As the *Glass* court explained:

> If the courts into whose province the duty is committed by the Constitution to adjudge the validity or invalidity of municipal legislation will not themselves interfere with the legislative process how could they justify their inaction while ministerial officers, usually without judicial training, interrupted that process? The same cogent and persuasive reasons which prompt judicial non-interference with the legislative process should compel the courts in proper cases to prevent interference by others with that process. *Id.* at 644-45.

In *Coalson v. City Council of Victoria*, the Supreme Court rejected the City of Victoria's attempt to have a proposed charter amendment declared invalid because the ordinance, were it to become law, would be unconstitutional. The court said, "The declaratory judgment suit, at this stage of the proceedings, seeks an advisory opinion. The election may result in the disapproval of the proposed amendment. ... The election will determine whether there is a justiciable issue, at which time the respondents' complaints ... may be determined by the trial court. *Coalson v. City Council of Victoria*, 610 S.W.2d 744, 747 (Tex.1980)

Similarly, in *Dacus v. Parker*, 383 S.W.3d 557. 566 (Tex. App. Houston—[14th Dist.] July 10, 2012, pet. filed), the court held that the voters' opposition to a pay-as-you-go fund for drainage systems and streets and the manner in which the city was to implement the measure was a challenge against the measure itself rather than the ballot proposition, and such a challenge was not cognizable in an election contest.

Long standing Texas public policy favors the right of the people to petition their government as enunciated in article I, section 27 of the Texas Bill of Rights of the Texas Constitution:

> The citizens shall have the right, in a peaceable manner, to assemble together for their common good; and apply to those invested with the powers of government for redress of grievances or other purposes, by petition, address or remonstrance.

The Amarillo Court of Appeals declared the right to petition the government as constitutionally equivalent to the right of free speech:

> The right to petition in the Texas Constitution is inseparable from the right of free speech, and, as a general rule, the rights are subject to the same constitutional analysis; although the rights are distinct guarantees, they were cut from the same constitutional cloth, inspired by the same principles and ideals. *Clark v. Jenkins* 248 S.W.3d 418 (Tex. App.—Amarillo 2008, pet. denied)

This principle underpins the holding in *Arenas v. Board of Com'rs of City of McAllen*, 841 S.W.2d 957, 959 (Tex. App.—Corpus Christi 1992), in which the court ordered the City of McAllen to submit a proposition to the voters even though the petition included matters that were not within the applicable statute. The city commissioners found the petition was legally

insufficient because the petition went beyond the statutory requirements of proposing minimum salaries for existing police officers and attempted to provide minimum salaries for non-existent classifications of police officers. The court disagreed and said:

> The power of initiative and referendum is the exercise by the people of a power reserved to them, and not the exercise of a right granted. *Arenas* at 959 quoting *Coalson v. City Council of Victoria*, 610 S.W.2d 744 (Tex. 1980).

The legislature has declared the public policy of the state of Texas is to give effect to the expressed intent of the people:

> Any question arising under provision of the Election Code should be decided with due consideration to the statutory objective that the will of the people shall prevail.

Gray v State ex rel. Brown, 406 S.W.2d 934 (Tex. Civ. App.—Fort Worth 1996, error dism'd). *See also* Tex. Elec. Code Ann. § 1.002 (West 2010). This policy is reflected in various cases dealing with claimed irregularities in the election process in which courts have declared that failures and irregularities in the observance of provisions of the statutes concerning such matters will not invalidate an election unless they have affected or changed the result. *Waters v. Gunn*, 218 S.W.2d 235, 237 (Tex. Civ. App.—Amarillo 1949, writ ref'd n.r.e.) (citing *Hill v. Smithville Independent School Dist.*, 251 S.W. 209 (Tex. Comm'n. App. 1923), *Lightner v. McCord*, 151 S.W.2d 362 (Tex. Civ. App.—Amarillo 1941, no writ).

To the extent that the wording would be such that it would have changed the result of the election, the language would be considered misleading and, hence, improper. However, if the language chosen to submit the measure to the voters is sufficient enough to identify the matter and show its character and purpose, it will suffice. *Dacus v. Parker*, 383 S.W.3d 557, 565 (Tex. App.—Houston [14th Dist.] 2012). "[S]tatutory enactments will be strictly enforced to prevent fraud, but liberally construed in order to ascertain and effectuate the will of the voters." *Varela v. Percales*, 184 S.W.2d 637, 639 (Tex. Civ. App.—El Paso 1944, no writ). Unless the failure to observe the strict letter of the law affected the result of the election, substantial compliance is sufficient. *Branaum v. Patrick*, 643 S.W.2d 745, 750 (Tex. App.—San Antonio 1982, no writ).

Additionally, there is a question of whether voters in their petition can limit the HCDE board's use of the funds to early childhood education. Section 18.14 of the Texas Education Code provides that "funds shall be distributed to the common and independent school districts of the county on the basis of the average daily attendance for the prior year as approved by the State Department of Education." Tex. Educ. Code Ann. § 18.14 (West 2012). *See also* Tex. Educ. Code Ann. § 18.26 (West 2012) (reading "The tax . . . shall never be levied, assessed or collected for any purpose other than those herein specified, and for the advancement of public free schools in such counties. ..."). However, the petition would refocus distribution to early childhood education programs rather than according to the per capita scheme set out in section 18.14 of the Texas Education Code.

Distribution to the Harris County School Readiness Corporation

It is our understanding that if the equalization tax is approved by voters, HCDE intends to collect the tax and disburse it to the Harris County School Readiness Corporation, a nonprofit behind the Early to Rise Initiative. The nonprofit, rather than HCDE itself, would distribute the money to support early childhood education programs. The Harris County School Readiness Corporation website says: "The Early to Rise Plan will create a dedicated funding stream for improving the quality of our area's early childhood education by levying a 1 penny tax increase per $100 of home value. The small increase would yield an estimated $25 million dollars that would be used exclusively to provide training and assistance to pre-school programs and parents to help young children arrive at kindergarten motivated, curious and excited about school. ..." www.earlytorisekids.com/plan.html (1/9/2014)

Section 18.14 of the Texas Education Code reads, in pertinent part, as follows:

> (a) The county governing board shall distribute the moneys collected from the equalization tax according to the provision of this section.
> (b) The funds shall be distributed to the common and independent school districts of the county on the basis of the average daily attendance for the prior year as approved by the State Department of Education.
> (c) Any county-line district shall be eligible to receive its per capital apportionment based upon the number of scholastic pupils residing in the county of the equalization district as shown by the average daily attendance for the prior year as approved by the State Department of Education.
> (d) The county governing board shall issue warrants (on the per capita basis specified above) against the equalization fund to the school district trustees in each district. However, the apportionment may be made by the county governing board either annually or from time to time as the money is collected.

Tex. Educ. Code Ann. § 18.14 (West 2012). Therefore, section 18.14 of the Texas Education Code may require that the funds be distributed directly to school districts. The only statutory exception to distributing money to the school districts for the equalization of educational opportunities is in section 18.28 of the Texas Education Code, which also allows "for the payment of administration expense." *See* Tex. Educ. Code Ann. § 18.28 (West 2012). The statute neither specifically provides for a distribution scheme that would allow for distribution to a nonprofit nor for a distribution scheme that limits the use of the equalization funds to early childhood education. However, some school districts may have an early childhood education program.

We would appreciate your guidance on whether the voters of Harris County, pursuant to section 18.07 of the Texas Education Code, have the right to petition the County Judge to put this matter on the ballot and, if so, is the County Judge obligated to grant the request if the petition fails to track the statutory language? May the County Judge alter the language of the petition initiative and place on the ballot language that more closely follows that set forth in section 18.09 of the Texas Education Code? Finally, does the Harris County Department of

Education have the authority to distribute "equalization funds" to a nonprofit organization for early childhood education or does section 18.14 of the Texas Education Code require that the funds be distributed directly to school districts?

We respectfully request your expedited opinion on this matter.