

**ALAMEDA UNIFIED SCHOOL DISTRICT**

**RESOLUTION NO. 10-0035**

**RESOLUTION OF THE BOARD OF EDUCATION OF THE ALAMEDA UNIFIED SCHOOL DISTRICT CALLING AN ELECTION, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND CALLING AN ALL MAILED BALLOT ELECTION FOR VOTER APPROVAL OF AN EDUCATION PARCEL TAX**

**WHEREAS**, the Alameda Unified School District (“District”) is committed to offering a high-quality education to all students in the District; and

**WHEREAS**, over the past 12 months, the District has engaged in unprecedented community outreach and engagement to develop a Master Plan which is a reflection of Alameda’s values for its schools and its community;

**WHEREAS**, based on feedback from hundreds of Alamedans, the Master Plan sets forth goals and strategies for creating a 21st-century school district over the next five years so that AUSD can carry out its responsibility to educate students;

**WHEREAS**, the District recognizes that attracting and retaining highly qualified and experienced teachers are essential to an exceptional education; and

**WHEREAS**, small class sizes and strong core instructional programs have resulted in steadily increasing test scores for Alameda’s students; and

**WHEREAS**, music, arts and athletics are integral components of a well rounded education and enable Alameda students to excel in college and career; and

**WHEREAS**, as state funding has continued to be cut over the past several years, it has become clear that stabilizing the District’s finances is critical to fulfilling our educational responsibilities and maintaining the high quality of education in Alameda;

**WHEREAS**, the District is already operating on a very lean budget, having streamlined the District Office and reduced administrative costs to maximize operational efficiencies; and

**WHEREAS**, contributions from parent clubs and educational foundations, while generous and appreciated, are not adequate to fund core academic programs; and

**WHEREAS**, Alameda schools are heavily dependent on the State with more than 80% of funding for Alameda schools coming from the State – such that fluctuations in the state budget have a significant impact on the funding available for Alameda schools; and

**WHEREAS**, in response to California’s unprecedented cuts to education in the past several years, the District has made cuts to administration, teacher positions, and academic

programs, including an additional \$2.4 million in budget cuts for the 2010-2011 school year with an additional \$7.4 million in cuts expected and no incoming revenues to offset such cuts; and

**WHEREAS**, schools across California are preparing for further cuts to K-12 education as the Governor and State Legislature work to find a solution for the estimated \$6.3 billion budget deficit this year, with an expectation that the budget crisis will lead to at least \$19.9 billion in further cuts to California schools over the next several years; and

**WHEREAS**, every effort has been made to keep cuts as far away from the classroom as possible, the reserve has been reduced to the bare minimum, and administrators and non-teaching staff have been reduced to a minimum; and

**WHEREAS**, without additional local revenue, the District has no choice but to make deep cuts to programs and staff in the classroom which will impact classroom instruction at every school in Alameda; and

**WHEREAS**, to help minimize the impact of cuts and maintain the quality of education available for Alameda children, the Board of Education (“Board”) has determined that increased stable local revenue from a replacement of the existing school parcel taxes is necessary; and

**WHEREAS**, the Board desires to replace both existing parcel taxes with a new tax which more fairly distributes the tax burden between small business and residential properties; and

**WHEREAS**, by combining and replacing both existing parcel taxes, local voters can ensure that our schools will receive a stable and reliable source of local funding; and

**WHEREAS**, an adequately funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community; and

**WHEREAS**, California Constitution, Article XIII A, section 4 and Government Code sections 50075 *et seq.* authorizes the District, upon approval of 2/3rds of the electorate, to levy qualified special taxes on property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

**WHEREAS**, in the judgment of the Board, following public hearing and comment, it is advisable to request that the Alameda County Registrar of Voters (“County Registrar”) call an election and submit to the voters of the District the question whether the District shall levy a special tax within the District for the purpose of raising additional revenue for the District; and

**WHEREAS**, pursuant to Education Code section 5342 and Elections Code sections 4000(c) and 1500, such election shall occur on June 22, 2010 and shall be conducted as a mailed ballot election.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

**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 Measure.** Pursuant to Section 4 of Article XIII A of the California Constitution and Government Code section 50077, a special election shall be held within the boundaries of the District on June 22, 2010, for the purpose of voting on a measure (“Measure”) which will be presented to voters in the forms attached hereto as Exhibits A and B, containing the question of whether the District shall impose a special tax for the educational purposes stated therein. The full text of the Measure (“Full Ballot Text”) shall appear in the ballot pamphlet in substantially the form attached hereto as Exhibit B and shall control over any inconsistencies or ambiguities regarding the terms and conditions of the proposed special tax.

**Section 3. Amount and Basis of Special Tax.** The special tax shall be levied on all Parcels of Taxable Real Property in the District, as defined in Exhibit B, for 8 years, commencing July 1, 2010, at the rates described below and defined more fully in the Full Ballot Text. The special tax shall replace two existing special tax measures (Measure A and Measure H) in their entirety, and there shall be no overlap in the levy of the new special tax and the prior special taxes.

Subject to the further definitions, terms and conditions set forth in the Full Ballot Text, the annual special tax rates shall be as follows:

Property Type	Annual Rate of Tax
Taxable Residential Real Property	\$659 per parcel
Taxable Non-Residential Real Property	The lesser of \$0.13 per square foot of lot or \$9500 per parcel
Taxable Institutional Real Property	\$659 per parcel

If approved, the proposed new special tax will reduce the amount of District parcel taxes currently paid by some types of property, and increase the amount of tax on other types of property. The proposed new special tax will reduce the education parcel tax burden on small business parcels.

**Section 4. Senior and Social Security Income Recipients’ Exemption from Special Tax.** 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 said parcel as a principal residence, upon application for exemption (“Senior Citizen Exemption”). In addition, an exemption from payment of the special tax may be granted on any parcel owned and occupied as the principal place of residence by a person receiving Supplemental Social Security Income (“SSI Exemption”) for a disability, regardless of age. The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for either a Senior Citizen or SSI Exemption.

**Section 5. Collection of the Tax.** The special tax shall be collected by the County Tax Collector of the County of Alameda (“County Tax Collector”), at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The special tax shall be levied on all parcels of taxable real property in the District. “Parcel of Taxable Real Property” shall be defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector’s Office. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall also be exempt from the special tax in such year. With respect to all general property tax matters within its jurisdiction, the County Tax Collector shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax, including the Senior Citizen and SSI Exemptions, the decisions of a District administrative review panel shall be final and binding.

**Section 6. 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 7. Authority for Specifications.** The authority for the specification of this election order is contained in Section 5322 of the Education Code.

**Section 8. Resolution to County Registrar and County Board.** The Clerk of the Board is hereby directed to immediately send a copy of this Resolution to the County Registrar, as the officer conducting the election, the Alameda County Superintendent of Schools (“County Superintendent”), and to the Alameda County Clerk of the Board of Supervisors (“County Board”).

**Section 9. Formal Notice.** The County Superintendent is hereby requested to prepare and execute a formal Notice of Parcel Tax Election and Consolidation (“Notice”) and to call the election by causing the Notice to be posted in accordance with Section 5362 of the Education Code, or otherwise cause the Notice to be published as permitted by law.

**Section 10. Conduct of Election.**

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

(b) *Voter Pamphlet.* The County Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as Exhibit B in the voter information pamphlet to be distributed to voters pursuant to Section 13307 of the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the County

Registrar 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 Alameda County Registrar of Voters at [phone number] and a copy will be mailed at no cost to you.

(c) *Mailed Ballot.* The County Registrar is hereby requested to call an election by all mailed ballots to be held on June 22, 2010, as permitted by Elections Code sections 4000(c) and 1500.

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

**Section 11. Appropriations Limit.** The Board shall provide in each year for an increase in the District’s appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for its authorized purposes.

**Section 12. Full Ballot Text.** The Board hereby determines to include within the ballot pamphlet the Full Ballot Text in substantially the form attached hereto as Exhibit B, which is hereby approved and adopted by the Board, and the County Registrar is hereby directed to include the Full Ballot Text in the ballot pamphlet.

**Section 13. Ballot Arguments.** The President of the Board and/or his designees are hereby authorized to prepare and file with the County Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the County Registrar, which shall be considered the official ballot arguments of the Governing Board as sponsor of the Measure.

**Section 14. Official Actions.** The District Superintendent, President of the Board, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in Exhibits A and B hereto to comply with requirements of law and election officials or which are, in the judgment of the Superintendent, in the best interests of the District.

ADOPTED, SIGNED and APPROVED by the Board of Education of the Alameda Unified School District on the \_\_\_\_\_day of March, 2010, by the following vote:

AYES:

NOES:

ABSTENTIONS:

\_\_\_\_\_  
President of the Board of Education of the  
Alameda Unified School District

Attested to:

\_\_\_\_\_  
Secretary of the Board of Education of the Alameda Unified School District

**EXHIBIT A**

**ABBREVIATED TEXT OF MEASURE**

*[This summarizes, in 75 words or less, the full text of the proposition which appears below.]*

To maintain high quality Alameda public schools by protecting strong core academic programs that promote science, math, and language arts, attracting and retaining excellent teachers, and supporting art, music and small class size, shall Alameda Unified School District replace two existing parcel taxes with one annual parcel tax for 8 years in the amounts described in the voter pamphlet, with an exemption for seniors, no funds for administrators' salaries, and every dollar staying in Alameda schools?"

## **EXHIBIT “B”**

### **FULL BALLOT TEXT**

*The full text of the ballot measure shall read as follows:*

#### **ALAMEDA UNIFIED SCHOOL DISTRICT PROTECTION OF QUALITY LOCAL EDUCATION MEASURE OF 2010**

This Proposition may be known and referred to as the “Alameda Unified School District Protection of Quality Local Education Measure of 2010” or as Measure “\_\_\_\_\_”. [*designation to be assigned by county Registrar of Voters*]

To maintain high quality Alameda public schools by protecting strong core academic programs that promote science, math, and language arts, attracting and retaining excellent teachers, and supporting art, music and small class size, shall Alameda Unified School District replace two existing parcel taxes with one annual parcel tax for 8 years in the amounts described in the voter pamphlet, with an exemption for seniors, no funds for administrators’ salaries, and every dollar staying in Alameda schools?”

#### **FINDINGS**

A superior and comprehensive K-12 education program delivers many long-lasting benefits and advantages to all the children and residents of a community and the Alameda Unified School District (“District”) is committed to offering a high-quality educational program to all students in the District.

However, perpetual California State budget problems threaten the District’s many successful educational programs with an increasingly uncertain fiscal future that does not provide adequate state funding.

The District is already operating on a very lean budget and every effort has been made to keep cuts as far away from the classroom as possible by streamlining the District Office to maximize efficiencies, reducing administrators and non-teaching staff to a minimum, and maximizing parent/community donations.

Increased local revenues are necessary to ensure the maintenance of high-quality education in Alameda and local voters and taxpayers have provided strong support of the District’s schools with parcel tax measures since 2001.

The Board of Education (“Board”) desires to replace both existing parcel taxes with a new tax which more fairly distributes the tax burden between small business parcels and residential properties.

By replacing both existing parcel taxes, local voters can ensure that our schools will receive a stable, reliable, local source of funding.

## PURPOSES

Moneys raised under this Protection of Quality Local Education Measure of 2010 are authorized to be used only to provide financial support to local school programs in accordance with priorities annually established by the Board and to the extent of available funds, including but not limited to:

- Maintaining highly qualified and experienced teachers and minimizing layoffs for teachers and school employees
- Supporting small class sizes
- Maintaining outstanding core instructional programs that help students succeed and keep test scores high, such as competitive science, math and language arts programs
- Supporting computers and classroom technology
- Keeping school media centers and libraries open and staffed
- Supporting programs and services that help students qualify for college, such as AP programs, and prepare students for careers
- Supporting Alameda students in Alameda’s existing public charter schools
- Supporting music, arts and athletics programs that provide a well-rounded education for Alameda kids

## AMOUNT AND BASIS OF TAX

Upon approval of two-thirds of those voting on this Measure, the District shall be authorized to levy an annual qualified special tax (education parcel tax) on all Parcels of Taxable Real Property, commencing on July 1, 2010 for a period of 8 years at the following annual rates:

<u>Property Type</u>	<u>Annual Rate of Tax</u>
Taxable Residential Real Property	\$659 per parcel
Taxable Non-Residential Real Property	The lesser of \$0.13 per square foot of total lot or \$9,500 per parcel
Taxable Institutional Real Property	\$659 per parcel

For purposes of the tax levy, the following definitions shall apply:

“Parcel of Taxable Real Property,” regardless of use code classification, is defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Treasurer-Tax Collector’s Office. All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year shall also be exempt from the special tax in such year.

“Taxable Residential Real Property” is any Parcel of Taxable Real Property which is classified by the Alameda County Assessor either as a single family residential unit or as a



multiple residential unit comprised of 2 to 4 dwelling units, whether or not such parcel is then inhabited, developed or improved.

“Taxable Institutional Real Property” is any Parcel of Taxable Real Property which is classified by the Alameda County Assessor as “Institutional” for taxation purposes as Use Code 6800, consisting of Club Houses and Lodge Halls.

“Taxable Non-Residential Real Property” is any other Parcel of Taxable Real Property not specifically defined as Taxable Residential Real Property or Taxable Institutional Real Property above, whether or not such parcel is then inhabited, developed or improved. In addition to other properties, Taxable Non-Residential Real Property specifically includes multiple residential property consisting of 5 or more dwelling units.

The District annually shall provide the Alameda County Tax Collector a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

This parcel tax shall replace the two parcel tax measures currently in effect. In the event that this Measure is not approved by the requisite two-thirds vote, the existing parcel taxes shall continue in effect until their scheduled expiration. Under no circumstances shall the education parcel tax approved in this Measure and any of the existing two parcel taxes be collected in the same year.

#### CLAIM / EXEMPTION PROCEDURES

Upon application, an exemption may be granted on any Parcel of Taxable Residential Real Property which is (a) owned by one or more persons aged 65 years or older, and (b) which is the owner’s principal place of residence (“Senior Citizen Exemption”). Upon application, an exemption may be granted on any Parcel of Taxable Residential Real Property which is (a) owned by one or more persons receiving Supplemental Security Income for a disability, regardless of age, and (b) which is the owner’s principal place of residence (“SSI Exemption”).

With respect to all general property tax matters within its jurisdiction, the Alameda County Tax Assessor or other appropriate County tax official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding.

With respect to matters specific to the levy of the special tax, including the Senior Citizen and SSI Exemptions, owners must submit applications to the District in the manner and at the time set forth in procedures established by the District. Application forms shall be available from the Office of the Chief Financial Officer. Any one application from a qualified applicant for an exemption will provide an exemption for the parcel for that assessment year only, and exemptions must be renewed annually with the District. In determining whether a parcel is taxable as Residential Real Property, Institutional Real Property, or Non-Residential Real Property, the District shall default to the manner in which the County has classified the property except in extraordinary circumstances, in which case the property owner may file a claim with the District for re-computation of the tax in accordance with the procedures established by the District. The decisions of the District regarding exemptions, refunds, reductions, or re-

computations shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall 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 the District or by the County shall be determined by the District, in coordination with the County as necessary.

#### Appropriations Limit

Pursuant to California Constitution article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax.

#### Accountability Measures

The proceeds of the special tax shall be applied only to the specific purposes identified above. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District. No later than January 1 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this measure.

In addition, an advisory committee of citizens shall be appointed or designated 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. The size, structure and scope of duties of the advisory committee shall be set by the Board.

#### Severability

The Board hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this Measure by the voters, should any part of the Measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

**EXHIBIT C**

**FORMAL NOTICE OF PARCEL TAX ELECTION**

NOTICE IS HEREBY GIVEN to the qualified electors of the Alameda Unified School District of Alameda 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 2, 2009, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

To maintain high quality Alameda public schools by protecting strong core academic programs that promote science, math, and language arts, attracting and retaining excellent teachers, and supporting art, music and small class size, shall Alameda Unified School District replace two existing parcel taxes with one annual parcel tax for 8 years in the amounts described in the voter pamphlet, with an exemption for seniors, no funds for administrators' salaries, and every dollar staying in Alameda schools?

By execution of this formal Notice of Election the County Superintendent of Schools of Alameda County orders an election by all mailed ballots to be held on June 22, 2010, as permitted by Elections Code sections 4000(c) and 1500.

The County Superintendent of Schools of Alameda County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Alameda Unified School District adopted March \_\_\_\_, 2010, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, \_\_\_\_\_, 2010.

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Dr. Sheila Jordan  
County Superintendent of Schools  
Alameda County, California