

**ALAMEDA UNIFIED SCHOOL DISTRICT**  
**Alameda, California**  
**Resolution**

November 12, 2019

Resolution No. 2019-2020.16

**RESOLUTION CALLING AN ELECTION FOR VOTER APPROVAL OF AN  
EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE  
ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER  
ELECTIONS OCCURRING ON MARCH 3, 2020**

*WHEREAS*, the Alameda Unified School District (AUSD) believes that supporting our students, teachers, staff, and our schools helps keep our community strong; and

*WHEREAS*, survey research indicates that Alameda residents believe that great teachers and staff members and high-quality schools for students are part of what makes Alameda a great place to live; and

*WHEREAS*, in order to maintain our high-performing schools and provide our students the support they need, AUSD needs to be able to continue attracting and retaining highly qualified teachers and staff who can provide excellent instruction; and

*WHEREAS*, Alameda teachers and staff are among the lowest paid in the County; and

*WHEREAS*, many employees indicate they work second or third jobs to support themselves and their families; and

*WHEREAS*, less than half of AUSD staff can afford to live in Alameda compared to ten years ago, when nearly 80% lived on the Island; and

*WHEREAS*, as a result of living outside of Alameda, employees often have significant commutes to work; and

*WHEREAS*, AUSD loses nearly 20% of their teachers and staff to other school districts each year, largely because neighboring districts offer higher compensation and stronger benefits, which has negative impacts on the quality and consistency of the academic instruction provided to local students; and

*WHEREAS*, State funding does not provide the level of support our teachers and staff need; and

*WHEREAS*, a dedicated source of local funding for teachers and staff could help bring teacher and staff compensation in-line with the County average; and

*WHEREAS*, this local funding could retain and attract excellent teachers and employees, provide high-quality teachers needed for strong instruction in reading, writing, math, arts, and science, help counselors support all students and keep struggling students on the right track, reduce

turnover among teachers and staff, helping to build instructional depth, continuity, and consistency, recruit top-talent in hard-to-find subject areas like special education and mathematics, and help teachers and counselors prepare students for 21st-century jobs and careers; and

*WHEREAS*, the measure includes mandatory fiscal accountability and taxpayer protections, including annual audits and independent citizen oversight; and

*WHEREAS*, legally, all funding from the measure would only benefit Alameda teachers and staff and nothing could be taken by the State; and

*WHEREAS*, seniors would be eligible for an exemption from the measure; and

*WHEREAS*, California consistently funds its K-12 schools less than most other states, and the California School Boards Association has found that California underfunds its K-12 schools by \$22 billion to \$42 billion; and

*WHEREAS*, local voters and taxpayers have provided supplemental local funding for the District's schools with parcel tax measures since 2001; and

*WHEREAS*, this parcel tax will supplement the current parcel tax Measure B1 to recruit and maintain effective teachers and staff; and

*WHEREAS*, to help minimize the impact of cuts and maintain the quality of education for Alameda children, the Board of Education ("Board") has determined that maintaining stable local revenue from a school parcel tax focused on attracting and retaining quality teachers and staff is necessary; 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 Superintendent of Schools ("County Superintendent") 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 applicable Elections Code sections, such election shall occur on March 3, 2020, and pursuant to Elections Code sections 10400, 10402, and 10403, such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

***NOW, THEREFORE, THE BOARD OF EDUCATION OF THE ALAMEDA UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES AND ORDERS 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, an election shall be held within the boundaries of the District on March 3, 2020, 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 7 years, commencing July 1, 2020, at the rate described below and defined more fully in the Full Ballot Text. The special tax shall supplement the existing parcel tax (Measure B1).

Subject to the further definitions, terms, and conditions set forth in the Full Ballot Text, the annual special tax shall be uniformly levied on all parcels within the District at the rate of \$0.265 per building square foot not to exceed \$7,999 and shall be levied on all vacant parcels at the flat rate of \$299 per parcel. As used herein, “parcel” and “vacant parcel” have the respective meanings as defined in Exhibit B.

**Section 4. Exemptions.** 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. 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 Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services (“SSDI Exemption”). 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 exemptions.

**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. 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 exemptions, the decisions of the District 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 Alameda County Registrar of Voters (“County Registrar”), as the officer conducting the election, the County Superintendent, and to the Alameda County Clerk of the Board of Supervisors (“County Board”) so that it will be received no later than November 22, 2019.

**Section 9. Formal Notice.** The County Superintendent is hereby requested to prepare and execute a formal Notice of Parcel Tax Election and Consolidation (“Notice”) (attached as Exhibit C) 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 (510) 272-6973 and a copy will be mailed at no cost to you.

(c) *Consolidation.* The County Superintendent and the County Board are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on March 3, 2020, within the District.

(d) *Canvass and Declaration of Results.* The County Board is authorized to canvass the returns of the election and declare the results of the election pursuant to the California Elections Code.

(e) *Cost of Election.* The District will reimburse the Registrar of Voters and County for costs associated with the election as required by law.

**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. Accountability.** The members of the Board, the Superintendent of the District, and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code Section 50075.1 including, but are not limited to, all of the following: (a) a statement indicating the specific purposes of the Special Tax; (b) a requirement that the proceeds be applied only to the specific purposes identified pursuant to subsection (a); (c) the creation of an account into which the proceeds shall be deposited; (d) a citizen oversight committee; and (e) an annual report, as described in Section 14 below.

**Section 14. Annual Report.** Pursuant to Section 50075.3 of the Government Code, the Board directs the Chief Business Officer of the District to file a report with the Board by January 1, 2021 and at least once a year thereafter. The annual report shall contain both of the following: (a) the amount of funds collected and expended, and (b) the status of any project required or authorized to be funded by the proceeds of the Special Tax.

**Section 15. Ballot Arguments.** The President of the Board and/or 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 and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

**Section 16. 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.

**Section 17. Severability.** 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 tax rate be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure and/or tax rate shall remain in full force and effect to the fullest extent allowed by law.

**Section 18. Alameda Charter Students.** 9.5% of the Available Revenues of this Measure shall be dedicated annually to supporting Alameda students in Alameda's public charter schools in

existence at the approval of this Measure. This revenue shall be annually distributed to existing charter schools in proportion to each charter's enrollment of Alameda resident students and shall be used for the same salary purposes as other Available Revenues collected through this Measure.

PASSED AND ADOPTED by the following vote this 12<sup>th</sup> day of November, 2019.

AYES: \_\_\_\_\_ MEMBERS: \_\_\_\_\_

NOES: \_\_\_\_\_ MEMBERS: \_\_\_\_\_

ABSENT: \_\_\_\_\_ MEMBERS: \_\_\_\_\_

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Mialisa Bonta, President  
Board of Education  
Alameda Unified School District  
Alameda County, State of California

ATTEST:

By: \_\_\_\_\_

Pasquale Scuderi, Secretary  
Board of Education  
Alameda Unified School District  
Alameda County, State of California

## **Exhibit A: Proposed Abridged Statement of the Measure**

"To support all Alameda students and maintain high-quality Alameda schools by attracting and retaining excellent teachers and employees, sustaining strong academic programs in reading, writing, math, arts/sciences, and helping counselors support struggling students, shall an Alameda Unified School District measure, levying \$0.265 per building area square foot (capped at \$7,999 per parcel) and \$299 per vacant parcel annually for 7 years, be adopted, raising \$10,500,000 annually with senior exemptions, audits, oversight, and all funds staying local?"

## **Exhibit B: Proposed Full Text of Measure**

### **Alameda Teacher/Staff Retention Measure**

This Proposition may be known and referred to as the “Alameda Teacher/Staff Retention Measure” or as “Measure \_\_\_\_”. [designation to be assigned by county Registrar of Voters]

"To support all Alameda students and maintain high-quality Alameda schools by attracting and retaining excellent teachers and employees, sustaining strong academic programs in reading, writing, math, arts/sciences, and helping counselors support struggling students, shall an Alameda Unified School District measure, levying \$0.265 per building area square foot (capped at \$7,999 per parcel) and \$299 per vacant parcel annually for 7 years, be adopted, raising \$10,500,000 annually with senior exemptions, audits, oversight, and all funds staying local?"

#### *Findings*

Great teachers and excellent schools are a part of what makes Alameda a great place to live. At AUSD, we believe that supporting our local employees and schools helps keep our community strong.

Supporting all Alameda students and maintaining high performing schools is a priority for our community, but in order to keep our schools strong, we need to continue attracting and retaining highly qualified teachers that provide exceptional support to our students.

#### **Alameda’s Teachers and Staff Among the Lowest Paid in Alameda County**

Currently, AUSD teachers and staff are among the lowest paid in the county. Many of our employees have to take on second or even third jobs to support themselves and their families. Less than half can afford to live on the Island, often commuting from faraway communities each day. That’s compared to nearly 80% who lived in Alameda less than 10 years ago. The reality is that, every year, AUSD loses nearly 20% of its teachers and staff to other school districts, largely because our neighbors offer higher compensation and stronger benefits. This hurts the quality and consistency of the instruction provided to local students.

#### *Purposes*

#### **Locally Controlled Funding Dedicated to Teachers and School Employees**

A dedicated parcel tax will allow the District to better provide teachers and staff with competitive salaries and benefits to keep them in Alameda classrooms supporting local students.

Specifically, Available Revenues could be used to:



- Retain and attract excellent teachers and school employees through increased salaries and benefits
- Provide high-quality teachers needed for strong instruction in core academic programs like reading, writing, math, arts and sciences
- Support teachers and counselors in keeping struggling students on the right track
- Reduce turnover among teachers and staff, which helps build instructional depth, continuity and consistency
- Recruit top talent in hard-to-find subject areas, such as special education and mathematics
- Help teachers and counselors prepare students for 21st-century jobs and careers

### **Alameda Charter Students**

9.5% of the Available Revenues of this Measure shall be dedicated annually to supporting Alameda students in public charter schools physically located in Alameda which are in existence at the approval of this Measure. This revenue shall be annually distributed to existing charter schools in proportion to each charter's enrollment of Alameda resident students and shall be used solely for salary and benefit increases for employees.

"Available Revenues" is defined as net money remaining after the deduction of the Measure's revenues to pay for the following: the cost of the parcel tax election, authorized charges by the county or city related to the tax, payment of necessary fees and expenses to administer or defend the District's parcel tax, and costs to implement accountability provisions to ensure fiscal transparency through public information, translation services for the District families, and support of the Oversight Committee.

### **Mandatory Fiscal Accountability and Taxpayer Protections**

- The revenue from this measure could only be used to pay teachers and other school district employees and could not be used for any other purpose
- Annual audits and independent citizen oversight would be required
- No money could be taken away by the State

### ***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, 2020 for a period of 7 years. The tax shall be levied on improved parcels at the rate of \$0.265 per building square foot not to exceed \$7,999 per parcel and at the rate of \$299 per vacant parcel.

This qualified special tax is estimated to raise \$10.5 million in annual local funding for District schools. The amount of annual local funding raised by this special tax will vary from year to year due to changes in the number of parcels exempt from the levy and the amount of building square footage on parcels.

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

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for property taxes from the County Treasurer-Tax Collector's Office. All public 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.

"Building" is defined as any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person or property of any kind. The word "building" includes the word "structure" and encompasses, without limitation, all residential, commercial, and industrial structures.

"Improved parcel" is defined as a parcel on which exists any building.

"Vacant parcel" is defined as a parcel on which no building exists.

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.

#### *Claim / Exemption Procedures*

Upon application, an exemption may be granted on any Parcel of Taxable 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 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"). Upon application, an exemption may be granted on any Parcel of Taxable Real Property which is (a) owned by one or more persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services and (b) which is the owner's principal place of residence ("SSDI 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, SSI, and SSDI 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 Business Officer. Any one application from a qualified applicant for an exemption will provide an exemption for the parcel for that assessment year only.

Owners shall not be required to submit an additional application for exemption provided the property was exempt in the immediately previous assessment year. On an annual basis, the District will review existing exemptions and, if necessary, confirm with the property owner that the parcel still qualifies for the exemption.

In determining the building square footage of Taxable Real Property, the District shall refer to the data reported by the County Assessor's Office, except in cases of demonstrable error, in which case either the property owner may file a claim with the District for re-computation of the tax or the District will re-compute the tax and provide notice to the owner of the recomputation and the right to appeal in accordance with the procedures established by the District.

The decisions of the District regarding exemptions, refunds, reductions, or recomputations 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 XIIB 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*

**Public Information and Fiscal Transparency:** The District shall ensure that information regarding the use of funds from this Measure is provided to the public in a timely and transparent manner through frequent communication with the Alameda community, presentation of information to the Oversight Committee, and use of the District website. All financial reports and information regarding the use of these funds shall be translated for District families upon request.

**Separate Account:** Proceeds of this Measure shall be deposited into an account which is separate and apart from other accounts in the District and applied only to the purposes set forth herein.

**Oversight Committee:** A District Oversight Committee, composed of parents/guardians, staff members, students, and community members representing a variety of school sites, will be established to be advisory to the District. The Committee shall annually review District compliance with the terms of this Measure. The size, structure, and scope of duties of the Oversight Committee shall be set by the Board.

**Financial Oversight:** District will provide the Board of Education and the general public updated revenue and expenditure reports of the proceeds of this Measure in at least three reports each fiscal year: a report recommending expenditures for the next fiscal year which shall occur before adoption of the District's annual budget; at least one report concurrently with one or more of the State-required interim reports; and an annual report on the Measure ("Annual Report"). The Annual Report will display the revenues generated by the Measure, the expenditures of the revenues, and a report on the status of projects funded by the revenues.

This report shall be organized to display clearly how the expenditures relate to the purposes of the Measure.

Independent Auditor's Report and Audit Committee: District shall provide an annual audit by an independent auditor to determine that funds generated by the Measure have been allocated and expended in compliance with the provisions of the Measure.

*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 tax rate be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure and/or tax rate shall remain in full force and effect to the fullest extent allowed by law.

## **Exhibit C: Proposed 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 March 3, 2020 for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

"To support all Alameda students and maintain high-quality Alameda schools by attracting and retaining excellent teachers and employees, sustaining strong academic programs in reading, writing, math, arts/sciences, and helping counselors support struggling students, shall an Alameda Unified School District measure, levying \$0.265 per building area square foot (capped at \$7,999 per parcel) and \$299 per vacant parcel annually for 7 years, be adopted, raising \$10,500,000 annually with senior exemptions, audits, oversight, and all funds staying local?"

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 November 12, 2019, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

In Witness Whereof, I have hereunto set my hand this day, November \_\_, 2019.

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L. Karen Monroe

County Superintendent of Schools, Alameda County, California

314-239/4580630.6