## ALAMEDA UNIFIED SCHOOL DISTRICT MEASURE A

To support all Alameda students and maintain high-quality Alameda schools by attracting and retaining excellent teachers and

YES

NO

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?

# COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A

ANALYSIS BY THE COUNTY COUNSEL FOR THE COUNTY OF ALAMEDA OF AN ALAMEDA UNIFIED SCHOOL DISTRICT SPECIAL PARCEL TAX MEASURE

Measure A ("Measure"), an Alameda Unified School District ("District") special parcel tax measure, seeks voter approval to authorize the District to levy an annual special parcel tax of \$0.265 per building area square foot (capped at \$7,999 per parcel) and \$299 per vacant parcel. The tax would last for seven years commencing on July 1, 2020.

The Measure defines a parcel of taxable real property as any unit of real property that receives a separate tax bill for property taxes from the County Treasurer-Tax Collector. "Building" is any structure having a roof supported by columns or walls designed for the shelter or housing of any person or property, and a "vacant parcel" is one on which no building exists.

If approved, the District will use the revenue for the specific purposes of attracting, recruiting, and retaining teachers and school employees, such as counselors, as set forth in the full text of the Measure printed in this sample ballot. 9.5% of the net revenue will support District students of charter schools in existence upon the approval of this Measure and physically located in the City of Alameda.

Upon application to the District, an exemption from the special parcel tax may be granted (a) to any parcel owned by one or more persons 65 years of age or older; (b) to any parcel owned by one or more persons receiving Supplemental Security Income for a disability, regardless of age; or (c) to any parcel owned by one or more persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250% of the 2012 federal poverty guidelines. The parcel must be the owner's principal place of residence for each exemption. Owners must submit applications to the District under the procedures established by the District.

The Measure imposes certain accountability provisions, such as depositing the proceeds in a separate account. The

Measure also establishes an oversight committee to review annually the District's compliance with the Measure. The District will also provide at least three revenue and expenditure reports of the proceeds each fiscal year, one of which 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.

A school district has the authority to levy special taxes upon approval by two-thirds of the votes cast on the special tax proposal. (See Cal. Const. Art. XIII A, § 4; Art. XIII C, §2; Cal. Gov't Code §§ 50075-50077, 50079, & 53722.) If two-thirds of the qualified electors voting on this Measure do not vote for approval, it will fail, and the District will not be authorized to levy the special parcel tax.

This Measure is placed on the ballot by the governing board of the District.

s/DONNA R. ZIEGLER County Counsel

The above statement is an impartial analysis of Measure A, which is printed in full in this sample ballot pamphlet. If you desire an additional copy of the Measure, please call the Elections Official's office at (510) 272-6933 and a copy will be mailed at no cost to you. You may also access the full text of the Measure on the Alameda County website at the following address: <a href="https://www.acvote.org">www.acvote.org</a>.

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#### ARGUMENT IN FAVOR OF MEASURE A

Vote Yes on Measure A to attract and retain the best teachers in Alameda Unified School District schools so that local students can continue to succeed.

Great teachers are essential to the strength of local schools, and our strong local schools make Alameda a great place to live.

Yet Alameda's teachers are the second-lowest paid in the entire County; that threatens the quality of education offered in local schools. Here's the reality:

- Alameda loses approximately 20% of its teachers every year to other school districts because our neighbors offer higher pay and stronger benefits.
- Many teachers have to take on second or even third jobs to support their families.
- Less than half of Alameda's teachers can afford to live here, with many commuting long hours every day.

Measure A helps address this problem so teachers can focus on their most important job: providing local students with a quality education. The revenue from Measure A will exclusively be used to support teachers and other school employees and cannot be used for any other purpose.

# Yes on A – Keep Alameda Teachers in Alameda Classrooms Supporting Alameda Students

- Attract and retain excellent teachers and employees
- Sustain strong instruction in reading, writing, math, arts and sciences
- Support teachers and counselors in keeping struggling students on the right track
- Make teachers' and employees' salaries and benefits competitive with neighboring districts
- Support music and art teachers and staff
- Help teachers and counselors prepare students for 21st century jobs and careers

#### Strict Fiscal Accountability Is Required

- Funds will exclusively support teachers and other educational employees and cannot be used for any other purpose
- Annual audits and independent citizen oversight are required
- · No money can be taken away by the State

Local students deserve great teachers. Vote Yes on A.

s/MARJORIE SHERRATT
70-year Alameda Resident
s/KEVIN GORHAM
Alameda Teacher
s/CARA CAVANAUGH
Alameda Realtor
s/ROB BONTA
CA State Assemblymember
s/JERAMIE ANDEHUESON
Alameda Business Owner

NO ARGUMENT AGAINST MEASURE A
WAS SUBMITTED

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#### **FULL TEXT OF MEASURE A**

#### Alameda Teacher/Staff Retention Measure

This Proposition may be known and referred to as the "Alameda Teacher/Staff Retention Measure" or as "Measure A".

"To support all Alameda students and maintain highquality 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**

# <u>Locally Controlled Funding Dedicated to Teachers and School Employees</u>

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 XIIIB 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.

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## 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.