



BALLOT MEASURE SUBMITTAL FORM

Official Use Only: Date Stamp

BALLOT MEASURE QUESTION

Jurisdiction Name: **Alameda Unified School District** Election Date: **November 8, 2016**

Note: The information as it appears within the measure question text box will be printed on the ballot.

Insert ballot question text here:

To maintain high-quality Alameda schools by protecting small class sizes; core academic, art, music, science, innovative, and athletic programs; neighborhood schools; and retaining excellent teachers; shall Alameda Unified School District continue for seven years, without increase, its existing parcel tax rate of \$0.32 per building square foot not to exceed \$7,999 per parcel, with senior exemptions, strict accountability measures (annual audits and independent citizen oversight), and all approximately \$12,000,000 raised annually staying in Alameda schools?

TYPE OF MEASURE

☒ Regular Measure ☐ Bond Measure

PERCENTAGE NEEDED TO PASS

66.7 %

FULL TEXT OPTION

Full Text to be printed in the Voter Information Pamphlet:

☒ YES (note: must submit separate copy of Full Text along with this form)

☐ NO - A Full Text was not submitted

☐ NO - Do not print, but it's accessible at: _____

AUTHORIZED REPRESENTATIVE

Print Name: **Sean McPhetridge** Date: **July 13, 2016**

Signature: _____

CONTACT INFORMATION (for office use)

Phone #: _____

E-Mail: _____

CONTACT INFORMATION (for public)

Phone #: **510-337-7060**

E-Mail/Website: **www.alameda.k12.ca.us**

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE B1

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

Measure B1, an Alameda Unified School District ("District") special parcel tax measure, seeks voter approval to authorize the District to levy an annual special parcel tax in the amount of \$0.32 per building square foot, not to exceed \$7,999 per parcel of taxable real property for a period of 7 years, beginning July 1, 2018. The District's voters previously authorized Measure A, which is a special parcel tax assessment at the same rate that will expire in June of 2018. If approved, this measure's parcel tax shall be levied upon the expiration of Measure A.

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 vote for approval, a special parcel tax will be imposed annually for 7 years at the rate described above. The tax will be collected by the Alameda County Treasurer-Tax Collector at the same time and in the same manner as *ad valorem* property taxes are collected.

Three possible exemptions are available upon application to the District for parcels that are the owner's principal place of residence. First, a Senior Citizen Exemption is available on any parcel of taxable real property which is owned by one or more persons aged 65 years or older. Second, an SSI Exemption is available on any parcel of taxable real property which is owned by one or more persons receiving Supplement Security Income for a disability regardless of age. Third, an SSDI Exemption is available on any parcel of taxable real property which is owned by one or more persons receiving Social Security Disability Insurance benefits regardless of age with a yearly income below a certain amount.

If two-thirds of the qualified electors voting on this measure vote for approval, the allocation of the funding revenue will be used for the specific purposes set forth in the full text of the measure printed in this sample ballot. These purposes include, among others, maintaining elementary class sizes; maintaining neighborhood elementary schools; maintaining advanced placement courses; and attracting and retaining teachers. The measure provides for an oversight committee, revenue and expenditure reports, and an annual audit by an independent auditor. Proceeds may not be used for any non-specified purposes. The District will also establish an oversight committee to review District compliance with this measure.

If two-thirds of the qualified electors voting on this measure do not vote for approval, the measure will fail, and the District will not be authorized to levy the special tax upon the expiration of Measure A.

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

DONNA R. ZIEGLER
County Counsel

The above statement is an impartial analysis of Measure B1, 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: www.acgov.org/rov/.

Argument in Favor of Measure __

Vote Yes on __ to safeguard excellent teachers, outstanding schools, and innovative core academics, without increasing taxes by a single penny.

Our neighborhood schools are a key part of what makes Alameda a great place to live. The greatness of our schools is reflected in the strength of our community.

Since 2001, our community has supported local students through voter-approved funding which is entirely dedicated to strong academic instruction here in Alameda. This vital funding — 12% of the annual budget — is set to expire. Without this key funding, our schools will face teacher layoffs, increased class sizes, and school closures.

Measure __ renews this critical funding without increasing the burden on local taxpayers.

We need Measure __ to ensure our students are ready to compete in college and the 21st-century workforce. Voting Yes on __ maintains and enhances innovative STEAM programs, which connect the learning of reading, math, history, and science to creative and critical thinking skills used in arts programs. It also allows our District to continue attracting and retaining the best teachers.

Vote Yes on __ — Strong Schools, Strong Alameda

- Attract and retain excellent teachers
- Maintain core academic programs like reading, math, history, and science
- Protect programs that prepare students for 21st-century jobs and careers
- Preserve arts, music, and athletics
- Provide programs to support struggling students

Strict Taxpayer Protections, No New Taxes

- Every penny stays local and can only be spent in Alameda schools
- Annual audits and independent citizens' oversight ensure all funds are spent as promised
- Measure __ lasts seven years and cannot be renewed without voter approval

Whether or not you have children in school, we all benefit from strong Alameda schools. Join parents, teachers, local businesses, and community leaders in voting Yes on __ for outstanding Alameda schools without increasing taxes.

Signers:

Humera Khalil – Measure A Citizen's Oversight Committee, AUSD Parent

Doug Biggs – Executive Director, Alameda Point Collaborative

Alice Lai-Bitker – Former Alameda County Supervisor and Alameda Resident 28 years

Kathleen E. Pryor – Owner, Tucker's Ice Cream

Michael Yoshii – Alameda Pastor and Alameda Resident 22 years

B1 is unfair, violates state law, lowers corporate taxes and replaces a tax that does not expire until 2019.

B1 taxes home and small businesses 32 times greater than big corporations.

B1 decreases taxes on corporations which takes money out of our schools.

B1 is not needed until the current tax expires in 2019. There are 2 regular elections before then to get it right.

32 to 1 is unfair. B1 has a maximum tax, a “cap,” which only large corporations reach making their effective tax rate 1¢ per square foot. Small businesses, homes, condos, and rentals pay 32¢ per square foot.

B1 violates state law which requires a uniform tax. The cap effectively creates different rates. Courts have ruled different rates illegal. Square footage taxes on buildings must be the same for everybody.

B1 takes money away from our schools. B1 supporters accurately claim it does not raise taxes. However, **B1 lowers taxes on corporations** by eliminating the tax on vacant lots. Corporate developers own most vacant lots. This change is a gift to corporations.

B1 proponents claim the current tax “is set to expire.” Yes, but not until 2019. There are 2 regular elections before then for the District to get it right. **Eliminate the cap and we will support it.**

A fair tax means more money for our schools or lower rates for everybody. We support fair taxes.

Don’t support corporate tax breaks. No caps for corporations.

NO on B1.

32 to 1 is wrong.

s/ Patricia Spencer – Mayor, City of Alameda

s/ Leland Traiman – High School Teacher

s/ Felicia Simon – Small Business Owner

s/ Stewart Blandon – Health Information Technologist

s/ David Howard – Chair, www.SaveOurCityAlameda.org

Measure ____ is unfair. You and I, the 99%, pay 32¢ per square foot. Because there is a cap, large corporations like our shopping centers pay 1¢ per square foot. Residential properties and small businesses are stuck paying 32 times more than big corporations.

The current tax on vacant parcels is \$299. Measure ____ eliminates the tax for vacant parcels costing our schools nearly \$100,000 every year. Most vacant lots are owned by corporate developers. Measure ____ allows these corporate developers to completely avoid paying their fair share.

The current tax does not expire for another 2 years. Measure ____ should be rejected and the school board should come up with a replacement which is fair for all.

A previous school tax with a similar unfair design was found to violate state law and our school district spent millions in legal fees and refund to taxpayers. Why has the school board not learned from their own mistakes?

Vote No on ____ and demand our school board come up with a fair tax we all can support and one that makes corporations pay their fair share. Our school board has 2 years to get it right because Measure ____ is wrong!

32 to 1 is wrong.

No on ____

Signer:

Trish Spencer – Mayor, City of Alameda
Leland Traiman – High School Teacher

Rebuttal to Argument Against Measure B1

Nothing is fair about denying Alameda children \$12,000,000 in annual school funding. Alamedans know that Measure B1 is the right choice for our community and the only means of preventing devastating cuts including teacher layoffs, increased class sizes, and school closures.

Measure B1 is the formula for continued student success.

An entire generation of Alameda students has relied on locally controlled funding to support excellent teachers and outstanding academic programs in Alameda classrooms. Measure B1 renews this vital funding before we lose it, ensuring Alameda students are equipped for success in college and the 21st-century workforce.

Measure B1 ensures big business and commercial property owners pay their fair share.

Don't be fooled. While other districts rely on regressive funding that treats hard working taxpayers the same as big business, AUSD is one of the only districts in California that makes commercial property owners pay their fair share to local schools.

Our schools are at the heart of Alameda.

It's no secret that our schools are integral to our high quality of life in Alameda. By keeping our schools strong, we keep Alameda strong.

Measure B1 does not increase taxes by a single penny!

This renewal is a wise investment, preventing \$12,000,000 in annual cuts without increasing your tax bill by one cent.

Don't be misled by a vocal minority. **Parents, teachers, principals, and respected community leaders all agree that voting Yes on B1 is essential for protecting quality education in Alameda.**

s/ Rob Bonta – Member, California State Assembly, Alameda Parent

s/ Wilma Chan – Member, Alameda County Board of Supervisors, Parent of AUSD
Graduates

s/ Marilyn Ezzy Ashcraft – Member, Alameda City Council, Lifelong Alameda Resident

s/ Kevin Gorham

s/ Deanna W. Dudley – Board of Alameda Boys and Girls Club, PTA President

Alameda Unified School District Preserving Local Support for Quality Local Schools Measure of 2016

This Proposition may be known and referred to as the “Alameda Unified School District Preserving Local Support for Quality Local Schools Measure of 2016” or as “Measure ____”. [designation to be assigned by county Registrar of Voters]

To maintain high-quality Alameda schools by protecting small class sizes; core academic, art, music, science, innovative, and athletic programs; neighborhood schools; and retaining excellent teachers; shall Alameda Unified School District continue for seven years, without increase, its existing parcel tax rate of \$0.32 per building square foot not to exceed \$7,999 per parcel, with senior exemptions, strict accountability measures (annual audits and independent citizen oversight), and all approximately \$12,000,000 raised annually 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. The current Measure A parcel tax helps enable the Alameda Unified School District (“District”) to offer a high-quality educational program to all students in the District through neighborhood elementary schools and multiple educational and career pathways in secondary schools.

California consistently funds its K-12 schools less than most other states. The California School Boards Association has found that the state of California underfunds its K-12 schools by \$22 billion to \$42 billion.

Local voters and taxpayers have provided supplemental local funding for the District's schools with parcel tax measures since 2001. This includes the current parcel tax, Measure A, which is providing approximately \$12 million in local funding to support eleven voter-approved educational priorities. Measure A will sunset in the fiscal year 2018, resulting in the loss of millions of dollars to Alameda's public schools.

The District has continued to streamline the District Office to maximize efficiencies and reduce administrative costs. Although parent/community donations are generous, if the District loses its current local revenue, it will be forced to eliminate core academic programs, lay off teachers, close schools, and increase class sizes.

By extending the terms of the current parcel tax, local voters can ensure that our schools will continue to receive stable and reliable funding.

Purposes

Moneys raised under this Preserving Local Support for Quality Local Schools Measure of 2016 are authorized to be used only to provide financial support to local school programs in accordance with priorities and conditions set forth below. These priorities and conditions are materially the same as the priorities and conditions for the District's current parcel tax. The District may fund approved programs at amounts other than the stated percentages in cases of Severe Fiscal Emergency and Changed Funding Conditions of Alameda's public schools. In no event shall revenues of the Measure be used for purposes other than those stated herein.

- Small Class Sizes: 13-14 % of the Available Revenues of this Measure shall be dedicated annually to maintaining manageable elementary class sizes with student to teacher ratios no greater than 25 to 1 in K-3 classrooms. Revenues from this Measure will support small class sizes in a manner which may not be achieved solely with support from the District's General Fund.
- Neighborhood Elementary Schools: 7-8% of the Available Revenues of this Measure shall be dedicated annually to maintaining high quality neighborhood elementary schools. For purposes of this Measure, high quality shall be determined by external measurements, parental choice, and student outcomes. Revenues from this Measure may be used to support programs designed to maximize enrollment in neighborhood schools, such as magnet programs, and programs which improve the academic proficiency of all students through effective instruction and implementation of a challenging and engaging curriculum.
- Secondary School Choice Initiative and AP Courses: 7-8% of the Available Revenues of this Measure shall be dedicated annually to maintaining Advanced Placement Courses and supporting the secondary school choice initiative to create different educational pathways to careers and college. Revenues from this Measure may be used to create and support more personalized learning environments which are aligned with student interest and coupled with rigorous, relevant, and interesting curricula to engage young learners as more specifically set forth in the Master Plan. Revenues from this Measure may also be used to sustain secondary courses with student to teacher ratios less than 35 to 1.
- Programs to Close the Achievement Gap: 15-16% of the Available Revenues of this Measure shall be dedicated annually to supporting programs which are specifically designed to close the achievement gap. Revenues from this Measure may be used to support professional development for teachers and staff to accomplish district-wide learning initiatives and to provide targeted intervention and support.
- High School Athletic Programs: 4% of the Available Revenues of this Measure shall be dedicated annually to maintaining high school athletic programs. Revenues from this Measure may be used to support stipends for athletic coaches, transportation costs for athletic events, equipment, and other operational costs.

- Enrichment Programs: 9-10% of the Available Revenues of this Measure shall be dedicated annually to maintaining art, music, and drama as integral subjects of the K-12 curriculum. Funds may be used to support enrichment programs such as Physical Education and Media Centers in elementary schools and to support highly qualified visual and performing arts professionals, supplies, equipment, and facilities.
- Attract and Retain Excellent Teachers: 25-26% of the Available Revenues of this Measure will be dedicated annually to attracting and retaining highly qualified and excellent teachers.
- Counseling and Student Support Services: 6% of the Available Revenues of this Measure shall be dedicated annually to providing a lower and more effective ratio of students to counselors and support providers. Revenues from this Measure may be used to provide students with a range of support services, including college and career counseling.
- Alameda Charter Students: 3-4% 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.
- Technology: 5% of the Available Revenues of this Measure shall be dedicated annually to providing and maintaining technology at all sites consistent with the District's technology plan as approved by the Board of Education.
- Adult Education: 4% of the Available Revenues of this Measure shall be dedicated annually to supporting the Alameda Adult School to provide lifelong educational opportunities and services for adult learners. In the event the State of California provides the District ongoing funding to support Adult Education such that supplemental parcel tax funds are no longer required to Adult Education, the Board of Education may recommend that revenues which were allocated for Adult Education be reapportioned to the remaining programs supported by this Measure.

For purposes of this Measure, the following definitions shall apply: "Available Revenues" shall mean the amount of money provided by this Measure after the deduction of one and one-half (1 1/2%) to two percent (2%) 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.

"Severe Fiscal Emergency" may be declared by a majority of the Board of Education when the emergency is the result of financial events which are out of the control of the Board; and either (a) the District's Interim Financial Report is "Qualified" or "Negative" pursuant to AB 1200 and AB 2756 and the Alameda County Office of Education concurs with this determination; or (b) the Alameda County Office of Education has disapproved the District's annual budget.

"Changed Funding Conditions" may be declared by a majority of the Board of Education when local, state, or federal funding for programs supported by this Measure is reduced below the 2016-2017 levels of funding as of October 2016, including the receipt of the statutory cost of living adjustment, such that the changed conditions increase the cost of providing the programs supported by this Measure. Changed Funding Conditions may also be declared by a majority of the Board in the event local, state, or federal funding for programs supported by this Measure is increased above the 2016-2017 levels of funding such that supplemental parcel tax funds are no longer required to maintain the program and the Board may reapportion revenues to the remaining programs supported by this Measure.

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, 2018 for a period of 7 years. The tax shall be levied at the rate of \$0.32 per building square foot not to exceed \$7,999 per parcel.

This qualified special tax is estimated to raise \$12 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.

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 be levied upon the scheduled expiration of Measure A, the education parcel tax measure currently in effect. In the event that this Measure is not approved by the requisite two-thirds vote, the existing parcel tax shall continue in effect until its scheduled expiration. Under no circumstances shall the education parcel tax approved in this Measure and the existing parcel tax be collected in the same year. The proposed new special tax would tax business and residential parcels at the same rate.

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 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

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.

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 all 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 November 8, 2016 for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

“To maintain high-quality Alameda schools by protecting small class sizes; core academic, art, music, science, innovative, and athletic programs; neighborhood schools; and retaining excellent teachers; shall Alameda Unified School District continue for seven years, without increase, its existing parcel tax rate of \$0.32 per building square foot not to exceed \$7,999 per parcel, with senior exemptions, strict accountability measures (annual audits and independent citizen oversight), and all approximately \$12,000,000 raised annually staying in Alameda schools?”

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 June 28, 2016, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

In Witness Whereof, I have hereunto set my hand this day, June 29, 2016.

L. Karen Monroe

County Superintendent of Schools, Alameda County, California