

## **BOARD OF EDUCATION SUMMARY REPORT**

**DIVISION:** Business Services  
**SUBMITTED BY:** Dr. Matt Wayne, Interim Superintendent  
Luci Rogers, Chief Financial Officer  
**SUBJECT:** Measure G Parcel Tax Oversight Committee's 2015-16 Annual Report  
**PRIORITY/GOAL:** 1.0 Priority: Financial and Operational decisions will be driven by student success and district priorities and goals.

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### **HISTORY/BACKGROUND**

Effective January 1, 2001, Government Code Section 50075.1 required an accountability measure for local special taxes which includes but is not limited to an annual report pursuant to Section 50075.3 of the same code. The report shall contain the amount of funds collected and expended and the status of any project required or authorized to be funded as identified in 50075.1.

The District has received approximately \$2.2 million dollars in revenue for each of the past 4 years from parcel tax proceeds. Measure G will sunset June 30, 2017.

There are 8 committee members:

Bertie Cooper – Senior Citizen

Larry Ratto – Member at Large

Nestor Paraiso – Parent/Guardian Secondary School

Rhonda Leopold – Parent-Teacher Organization (PTO)/Parent Teacher Association (PTA)

Sharon Caves – Faith Based Organization

Estella Santos – Association of California School Administrators (ACSA)

Gurbakhash Bittikofer – Hayward Education Association (HEA)

Raelynn Gatchell – Association of Educational Office & Technical Employees (AEOTE)

### **PURPOSE OF PRESENTATION**

The purpose of this committee report is to present an overview of the projects, activities, and the use of the resources provided by Measure G throughout the District.

### **IMPLEMENTATION**

The complete Parcel Tax Report for 2015-16 prepared by SCI Consulting Group, the District's Parcel Tax Levy Administrator is provided for the Board and Public's review. For fiscal year 2015-16, there were 43,183 parcels in the Hayward Unified School District, of which 861 parcels qualified for an exemption, 3,333 were tax exempt and 38,989 were taxable at \$58 per parcel, providing \$2.3 million which was used to cover teachers' salaries to minimize redirects, combinations and overcrowding, and also used to cover library technician salaries to improve the elementary library school program.

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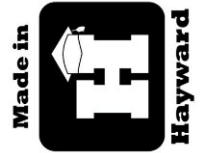
### **RECOMMENDATION**

The Governing Board receive and accept the Measure G Parcel Tax Oversight Committee's 2015-16 Annual Report.

# Hayward Unified School District

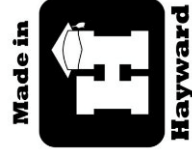
Measure G Oversight Committee Report  
2015-16

Presented at the Governing Board Meeting  
January 11, 2017



# Measure G Facts

- Measure G is a qualified “special tax” that is assessed on each eligible parcel
- Approved by the citizens of Hayward on June 5, 2012
  - Required 2/3 vote for approval (**passed with over 71% in favor**)
- Each parcel is assessed \$58 for five years (2012-2016)
  - Exemption available for taxpayers 65 and older
- Revenue for 2015/16 - \$2,258,462



● **Measure G Sunsets June 30, 2017**

# Measure G Ballot Language

- To protect critical education programs, with funds that cannot be taken by the State, including: math, reading, writing, and hands-on science classes/labs; enhancing library services, technology and college preparation programs; providing programs for all students to meet State academic standards; attracting and retaining qualified teachers.

# Use of Measure G Funds 2015-16 Compared to 2014-15

USE OF FUNDS:	2015-16 AUDITED ACTUALS	2014-15 AUDITED ACTUALS
K-6 Classroom Teachers to minimize redirects, combination classes, and overcrowding.	2,690,536	2,775,258
Classified Staff for Elementary Library Program	194,529	181,758
High School Teachers to reduce Algebra class sizes**		342,915
High School Science Labs		148,047
Secondary School Climate Support**		347,915
Summer English Language Learner Academy**		164,043
Secondary Summer School Programs**		488,684
<b>TOTAL</b>	<b>2,885,065</b>	<b>4,448,620</b>



Made in

Hayward

\*\* Program continued in 2015-16 but, as identified in the LCAP, is funded with LCFF Supplemental/Concentration

NOTE: Expenditure budget includes carryover funds from prior years.

# Oversight Committee Members

Committee is comprised of 8 members - we sincerely thank them for their service to the community and HUSD:

Bertie Cooper – Senior Citizen

Larry Ratto – Member at Large

Nestor Paraiso – Parent/Guardian Secondary School

Rhonda Leopold – Parent-Teacher Organization/Parent Teacher Association

Sharon Caves – Faith Based Organization

Estella Santos – ACSA

Gurbakash Bittikofer – HEA

Raelynn Gatchell – AOETE

# Oversight Committee Profile, Role, and Responsibilities

- Committee is comprised of 8 members:
- Review and report parcel tax expenditures
- Provide oversight to district expenditures to ensure parcel tax proceeds are used in accordance with the Ballot Language
- File an annual report with the Governing Board no later than March 31.

# In Closing

- Measure G Committee presents and files its Annual Report and posts it on the District's website
- Committee continues oversight and review of program expenditures
- Measure G sunsets June 30, 2017
- The Committee recommends that the District research the feasibility of renewing Measure G in support of Hayward students.





**HAYWARD UNIFIED SCHOOL DISTRICT**  
**MEASURE G PARCEL TAX**

**PARCEL TAX REPORT**

FISCAL YEAR 2015-16

PURSUANT TO THE GOVERNMENT CODE SECTIONS 50075 AND  
50079 OF THE CALIFORNIA CONSTITUTION

PARCEL TAX LEVY ADMINISTRATOR:

**SCIConsultingGroup**  
4745 MANGELS BOULEVARD  
FAIRFIELD, CALIFORNIA 94534  
PHONE 707.430.4300  
FAX 707.430.4319  
[www.sci-cg.com](http://www.sci-cg.com)

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## **HAYWARD UNIFIED SCHOOL DISTRICT**

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### **BOARD OF TRUSTEES**

Lisa Brunner, President  
Annette Walker, Vice President  
John Taylor, Clerk  
Dr. Luis Reynoso, Member  
William McGee, Member

### **INTERIM SUPERINTENDENT**

Dr. Matt Wayne

### **PARCEL TAX LEVY ADMINISTRATOR**

SCI Consulting Group

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## EXECUTIVE SUMMARY

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On June 5, 2012, registered voters in the Hayward Unified School District voted to support a proposed parcel tax measure (“Measure G”) for the purpose of funding essential school programs including reduced class sizes, college preparation programs, and technology maintenance and library services. Voters approved the measure by a margin of 70.83% in favor of levying the parcel tax, beginning in Fiscal Year 2012-13, with a five year sunset.

The parcel tax revenues will be used to fund the following programs and services:

- Math, reading, writing, and hands-on science classes/labs;
- Enhancing library services, technology and college preparation programs;
- Providing programs for all students to meet State academic standards; and
- Attracting and retaining qualified teachers.

Pursuant to the Local Agency Parcel Tax and Bond Accountability Act (Government Code § 50075.3.), this Parcel Tax Report (“Report”) summarizes the amount of funded collected and expended for fiscal year 2015-16, administrative procedures related to the parcel tax levies and exemptions and other important information.

For fiscal year 2015-16, there were 43,183 parcels in the Hayward Unified School District, of which 861 parcels qualified for an exemption, 3,333 were tax-exempt parcels, and 38,989 were taxable parcels. Parcel tax revenue for fiscal year 2015-16 was \$2,261,362. The following tables summarize the parcel tax collections and expenditures for fiscal year 2015-16.

**PARCEL TAX REVENUES AND EXPENDITURES BY YEAR**

**PARCEL TAX SUMMARY INFORMATION**

**FIGURE 1 – SUMMARY OF MEASURE G REVENUES BY FISCAL YEAR**

	Taxable Parcels	Senior Exempt Parcels	Tax Exempt Parcels	Total Parcels	Parcel Tax Revenue <sup>1</sup>
2012-13	38,349	723	3,279	42,351	\$2,224,242
2013-14	38,442	862	3,214	42,518	\$2,229,636
2014-15	38,669	842	3,218	42,729	\$2,242,802
2015-16	38,989	861	3,333	43,183	\$2,261,362

<sup>1</sup> Parcel tax revenue does not include County collection charges of 1.7% of total assessment.

<sup>2</sup> Revenue is received as it is collected by the County. The revenue in Figure 1 will not match the actual amount of revenue received in Figure 3.

**FIGURE 2 – SUMMARY OF MEASURE G BY PROPERTY TYPE**

Land Use	Total Parcels <i>(including senior exempt parcels)</i>	% of Parcels by Land Use
Single Family Residential	34,325	79%
Multi-Family Residential	2,231	5%
Commercial/Industrial	1,443	3%
Vacant	1,235	3%
Office	263	1%
Parking and Storage	249	1%
Institutional/Miscellaneous	11	0%
Golf Course	28	0%
Mobile Home Park	18	0%
Agricultural	7	0%
Cemetery	1	0%
Mixed Use	23	0%
Exempt/Unassessable	3,349	8%
<b>Total</b>	<b>43,183</b>	<b>100%</b>

**FIGURE 3 – MEASURE G EXPENDITURES**

	2015-16 Actual Costs
<b>Measure G Parcel Tax Projected Costs</b>	
Fund Balance -	\$628,991
Revenue	\$2,258,462
Expenditures:	
K-6 FTE to minimize redirects, combination classes, and overcrowding	\$2,690,536
Elementary Library Program	\$194,529
Total Expenditures	\$2,885,065
<b>Fund Balance - Ending</b>	<b>\$2,388</b>

## **ADMINISTRATION OF SPECIAL TAXES**

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Specific details for the administration of the tax are included in the Measure G ballot. The following narrative provides an overview of the major elements of this administration.

### **GENERAL ADMINISTRATIVE REQUIREMENTS**

The special tax levies are calculated for all parcels on the new fiscal year's assessor roll. This roll includes all parcels that are in existence prior to January 1 of the previous fiscal year. After the special tax levies have been computed, the levy data must be filed with the County Auditor prior to August 10 of each year for inclusion on property tax bills.

After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The special tax is collected in three installments.

### **BASIS OF TAX**

The tax shall be levied on all Parcels of Taxable Real Property in the District, as defined below, on the following basis:

Not to exceed Fifty-Eight Dollars (\$58.00) per parcel.

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the Alameda County Treasurer-Tax Collector's Office, as applicable depending on parcel location. 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.

If more than one adjacent Assessor parcel constitutes a single parcel under the Subdivision Map Act (California Government Code section 66410 et seq.), then the parcel will be treated as a single Parcel of Taxable Real Property for purposes of the amount of tax due, and a claim for refund may be made by the property owner pursuant to the claim procedures outline below.

### **TAX EXEMPT PROPERTY**

Property that is exempt from regular ad valorem property taxation shall not be subject to the Special Tax. Examples of such parcels are churches, condominium complex common areas, and publicly owned or government parcels, as well as zero value parcels.

### **SENIOR CITIZEN EXEMPTION**

An exemption shall be granted on any parcel owned by one or more persons aged 65 years or older who occupies the parcel as a principal residence, upon application for exemption. Applications for such exemptions must be made on or before June 30<sup>th</sup> of any succeeding assessment year (or the next regular business day thereafter). Senior exemption forms will



be made available at the District office, the District's website or through the parcel tax administrator.

Any senior citizen previously exempted from the parcel tax in the previous fiscal year is not be required to reapply for a new exemption so long as such applicant continues to qualify for the exemption.

Exhibit B is the Senior Citizen Exemption application for FY 2015-16.

### **USE OF PROCEEDS**

All proceeds of the tax levied and imposed shall be accounted for and paid into a special account designated for use of specific programs and services defined by Measure G, pursuant to Government Code Section 50075.1(b) and (c).

Each year there will be a public accounting of the use of funds during the past year, as required by Government Code Section 50075.3, and approval of the use of funds for the next year, including review by the School Board.

### **APPEALS AND INTERPRETATIONS**

Any property owner who feels that the special tax levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of Measure G, may file a written appeal with the Superintendent of the District or his or her designee. Any such appeal is limited to correction no later than June 30, 2014. Upon the filing of any such appeal, the Superintendent or his or her designee will promptly review the appeal and any information provided by the property owner. If the Superintendent or his or her designee finds that the special tax should be modified, the appropriate changes shall be made to the tax roll. If any such changes are approved after the tax roll has been filed with the County for collection, the Superintendent or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Superintendent, or his or her designee, shall be referred to the District Board. The decision of the District Board shall be final.

## **EXHIBIT A - SPECIAL TAX ROLL (FY 2015-16)**

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The tax roll listing the fiscal year 2015-16 Parcel Tax for all Assessors' Parcels of land within the boundaries of the Hayward Unified School District ("District") is filed with the District. Each lot or parcel listed on the Tax Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

**EXHIBIT B - SENIOR CITIZEN APPLICATION (FY 2015-16)**

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**HAYWARD UNIFIED SCHOOL DISTRICT**  
24411 Amador Street, Hayward, CA 94544  
(510) 784-2600 • [www.husd.k12.ca.us/](http://www.husd.k12.ca.us/)

**MEASURE G PARCEL TAX  
SENIOR CITIZEN EXEMPTION APPLICATION  
TAX YEAR 2015-2016**

Under the provisions of the Measure G Parcel Tax, those individual home owners who will be at least age 65 years of age prior to July 1, 2015, or for each year where the home owner reaches age 65 years of age prior to July 1 of that tax year, may request to be exempt from paying the \$58.00 per year parcel tax.

If you believe you qualify for this exemption, please complete and mail the application and required documentation: Attn: Measure G Exemption, c/o Parcel Tax Administrator, 4745 Mangels Blvd, Fairfield, CA 94534 no later than Tuesday, June 30, 2015.

Assessor's Parcel Number: \_\_\_\_\_

Property Owner's Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Is the address your principal place of residence? YES \_\_\_\_ NO \_\_\_\_

**Please attach a copy of proof of ownership, residence and age.**

Ownership Verification

Property Tax Bill

Residence Verification

Utility Bill

Birth Date Verification

(Choose from One below)

Driver's License

Medicare Card

Birth Certificate

Passport

*Under penalty of perjury, I hereby declare that this application for exemption and the accompanying verifications of residence and birth date are true and correct to the best of my knowledge.*

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

If you have questions about this form, please call the Parcel Tax Administrator at (800) 273-5167.

## **EXHIBIT C –SENIOR CITIZEN EXEMPTION (FY 2015-16)**

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A list of the parcels approved for a senior exemption for fiscal year 2015-16 has been filed with the District and is included herein by reference.

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