

ALAMEDA UNIFIED SCHOOL DISTRICT
Alameda, California
Resolution

November 14, 2023

Resolution No. 2023-2024.24

Resolution of the Board of Education of the Alameda Unified School District
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 5, 2024

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

WHEREAS, Alameda is a community that values quality education and where strong local schools keep the community strong; and

WHEREAS, the District has a long tradition of funding its schools through voter-approved, locally-controlled parcel tax measures; and

WHEREAS, these sources of funding account for approximately 20% of the current District budget; and

WHEREAS, this allows the District to attract and retain quality educators as the cost of housing and living continues to rise in our community; and

WHEREAS, these sources of funding help the District provide education technology, and sustain strong programs in science, technology, engineering, arts and math, athletics, preparing high school students to compete at the top colleges and in the 21st-century workforce; and

WHEREAS, without these sources of funding, the District could be forced to consider cuts and layoffs up to \$24 million annually; and

WHEREAS, this proposed measure consolidates these two funding sources into a single measure, which would continue to sustain strong academic programs in reading, writing, math, arts, and sciences; attract and retain high-quality teachers and school employees by keeping salaries and benefits competitive; support teachers and counselors in keeping struggling students on the right track, prepare students for 21st-century jobs and careers; and protect art, music and performing arts programs; and

WHEREAS, this measure would continue funding for these programs without increasing current tax rates; and

WHEREAS, proceeds would be controlled locally and could not be taken away by the State; and

WHEREAS, independent citizens’ oversight and mandatory annual audits would be required; and

WHEREAS, senior citizen homeowners and citizens on social security disability income would

continue to be eligible for an exemption from the tax and current exemptions need not reapply; and

WHEREAS, California Constitution, article XIII A, section 4 and Government Code, sections 50075 et seq. authorizes the District, upon approval of two-thirds 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 consistent with the final holding in *Traiman v. Alameda Unified School District* (2023) 94 Cal.App.5th 89 affirming the validity of the District’s special tax structure; and

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

WHEREAS, pursuant to the Education Code and Elections Code 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, BE IT RESOLVED AS FOLLOWS:

Section 1. Recitals. This District’s Board of Education hereby finds and determines that the foregoing recitals are true and correct.

Section 2. Resolution Constitutes Order of Election. This resolution shall constitute an order of election, pursuant to the Education Code, to the Alameda County Superintendent of Schools to call an election within the boundaries of the District on March 5, 2024.

Section 3. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, an election shall be held within the boundaries of the District on Tuesday, March 5, 2024, for the purpose of voting on a measure (“Measure”) which will be presented to voters in substantially the form attached hereto as **Exhibit A**, containing the question of whether the District shall impose a qualified special tax for the educational purposes stated therein. In addition, the full text of the Measure (“Full Ballot Text”) shall appear in the ballot pamphlet in substantially the form attached hereto as **Exhibit B**. The authority for the specifications of this election order is contained in the Education Code, and the authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

Section 4. Collection of the Tax. Pursuant to provisions of the Full Ballot Text, beginning July 1, 2025, if adopted by voters, the special tax shall be collected by the Alameda County Treasurer-Tax Collector, at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the Alameda County Treasurer-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 Alameda County Treasurer-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 5. Authority for Ordering Election. The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution.

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

Section 7. Resolution to County Officials. The Secretary to the Board is hereby directed to cause certified copies of this Resolution and order to be delivered no later than December 6, 2023, to the County Superintendent, the Alameda County Registrar of Voters (“Registrar”), and the Clerk of the Board of Supervisors of Alameda County (“Board of Supervisors”).

Section 8. Formal Notice. The County Superintendent is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as **Exhibit C** (the “Formal Notice”), and to call the election by causing the Formal Notice to be posted in accordance with the applicable law no later than December 6, 2023, or to otherwise cause the notice to be published as permitted by law. The Secretary to the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 9. Conduct of Election.

- (a) *Request to Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold the election on March 5, 2024, in accordance with law and these specifications. The election may be consolidated with another election as specified below, if such consolidation is feasible and appropriate.
- (b) *Voter Pamphlet.* The 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 the Elections Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the 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 510-267-8683 and a copy will be mailed at no cost to you.”
- (c) *Consolidation.* The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections as may be held on the same day in the same territory or in territory that is in part the same.
- (d) *Canvass and Declaration of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.
- (e) *Cost of Election.* The District will reimburse the Registrar and the County for costs

associated with the election as required by law.

Section 10. 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 11. Ballot Arguments. The Board President and/or their designees are hereby authorized to prepare and file with the Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar, which shall be considered the official ballot arguments of the 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 12. Official Actions. The District Superintendent, Board President, or their respective 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 this Resolution, the Measure, or 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 and/or Board President, or their respective designees, in the best interests of the District.

Section 13. Effective Date. This Resolution shall take effect from and after its adoption.

PASSED AND ADOPTED by the following called vote this 14th day of November, 2023:

AYES: _____ MEMBERS: _____

NOES: _____ MEMBERS: _____

ABSENT: _____ MEMBERS: _____

Heather Little, 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

Summary of Measure

The Measure shall be summarized in the following form, and the County of Alameda Registrar of Voters is requested to cause this summary of the Measure to appear on the ballot:

***** Begin Summary Text *****

To support all Alameda students and maintain quality schools without increasing tax rates by attracting and retaining excellent teachers; sustaining strong academic programs in reading, writing, math, science, and arts; supporting struggling students; and preparing students for college/careers; shall an Alameda Unified School District measure levying \$0.585/building area square foot capped at \$15,998/parcel, and \$598/unimproved parcel, be adopted, raising \$24,000,000 annually for 9 years with senior exemptions, audits, citizens' oversight, and all funds staying local?

***** End Summary Text *****

EXHIBIT B

Full Ballot Text

***** Begin Full Ballot Text *****

Alameda Unified School District Teacher Retention & Local Academic Excellence Measure of 2024

This measure may be known and referred to as the "Alameda Unified School District Teacher Retention & Local Academic Excellence Measure of 2024" ("Measure") or as "Measure ___". [designation to be assigned by Alameda County Registrar of Voters]

To support all Alameda students and maintain quality schools without increasing tax rates by attracting and retaining excellent teachers; sustaining strong academic programs in reading, writing, math, science, and arts; and preparing students for college/careers, shall an Alameda Unified School District measure levying \$0.585 per building area square foot capped at \$15,998 per parcel, and \$598 per unimproved parcel, be adopted, raising \$24,000,000 annually for 9 years with senior exemptions, audits, citizens' oversight, and all funds staying local?

Findings

The Board of Trustees ("Board") of the Alameda Unified School District ("District") has established the goal of improving academic performance and the quality of education for students in the District.

In support of this goal, since 2001, the Board has proposed and the community has overwhelmingly supported supplemental educational funding for schools for transitional-kindergarten through twelfth grade, including the funds needed to maintain outstanding core academics, retain the highest quality educators, and provide educational technology, support career technical education, and sustain strong programs in science, technology, engineering, arts, and math, preparing high school students to compete at the top colleges and in the 21st-century workforce.

The community recognizes the positive impact great schools and teachers have on making the District a great place to live, and that providing a high-quality education and ensuring every student is prepared for their next stage of life delivers many benefits to all residents of our community.

The District seeks to maintain excellent schools, with strong core academic programs and world-class teachers which are enhanced by locally controlled parcel tax funding that is set to expire.

Property values in the District are supported and enhanced by strong schools, and may be adversely affected by a decline in the quality of education provided by the District.

Purposes

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- Sustaining strong academic programs in reading, writing, math, arts, and sciences, including Advanced Placement Courses
- Attracting and retaining high-quality teachers and school employees by keeping salaries and benefits competitive

- Supporting teachers and counselors in keeping struggling students on the right track
- Providing funding for small class sizes in a manner which may not be achieved solely with support from the District's General Fund
- Preparing students for 21st-century jobs and careers
- Protecting art, music, sports, and performing arts programs
- Investing in a network of thriving TK-12 schools

Charter schools operating within the District at the time this Measure is approved under petitions approved by the Board ("Charter Schools") shall receive a portion of the proceeds from the special tax for the benefit of students who reside within the District and are currently attending Charter Schools as measured by the P-2 Average Daily Attendance ("ADA") report ("In-District P-2 ADA").

In each year the tax is levied and a Charter School continues to operate within the District under a petition approved by the Board, the Charter School shall receive an amount calculated by multiplying its In-District P-2 ADA by 0.0079759% of the Total Net Revenue. If, in any year, the amount allocated to all Charter Schools pursuant to this formula exceeds 6% of the Total Net Revenue, each Charter Schools' share for that year shall be reduced proportional to In-District P-2 ADA until the total allocation to all Charter Schools no longer exceeds 6% of the Total Net Revenue.

"Total Net Revenue" means total proceeds of the special tax minus refunds to tax payers and costs incurred to manage the special tax program.

A Charter School shall use at least 70% of the revenue received pursuant to this provision to provide salary and benefits for employees.

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 on all Parcels of Taxable Real Property, commencing on July 1, 2025 for a period of 9 years. The tax shall be levied on Improved Parcels at the rate of \$0.585 per building square foot not to exceed \$15,998 per parcel and at the rate of \$598 per Unimproved Parcel.

This qualified special tax is estimated to raise \$24 million in annual local funding for District schools. The amount of annual local funding raised by this special tax may 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 of Taxable Real Property on which exists any building.

“Unimproved parcel” is defined as a Parcel of Taxable Real Property on which no building exists.

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

The existing qualified special taxes approved by voters as Measure B1 in 2016 and Measure A in 2020 shall cease to be collected on June 30, 2025. The existing Measure B1 and A qualified special taxes shall not be collected in any year in which this Measure is collected. In the event this Measure is not approved, the existing Measure B1 and A qualified special taxes shall continue in effect until their scheduled expiration dates.

Claim / Exemption Procedures

Pursuant to any procedures adopted by the District, an exemption from payment of the qualified special tax may be granted on any Parcel of Taxable Real Property which is owned and occupied as the owner’s principal place of residence and whose owner qualifies under one or more of the following conditions:

1. Aged 65 years or older;
2. Receiving Supplemental Security Income for a disability, regardless of age; or,
3. 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

Owners shall not be required to submit an additional application for exemption provided the parcel was exempt in the immediately previous tax year. On an annual basis, the District may review existing exemptions, and if necessary, confirm continued eligibility for the exemption with the owner.

In determining whether a parcel is an Improved Parcel or Unimproved Parcel and for determining the number of building square footage for levy of the qualified special tax, the District shall refer to the data reported by the Alameda 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 re-computation and the right to appeal in accordance with the procedures established by the District.

With respect to all general property tax matters within its jurisdiction, the Alameda County Assessor or other appropriate County official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. The decisions of the District regarding exemptions, refunds, reductions, or re-computations shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the qualified special tax. Whether any particular claim is to be resolved by the District or by the Alameda County Assessor shall be determined by

the District, in coordination with the Alameda County Assessor 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 qualified 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 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 which may continue the current Oversight Committee and its membership.

Financial Oversight: The 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.

***** End Full Ballot Text *****

EXHIBIT C

Formal Notice Of Special Tax Election

[For Use by County Superintendent]

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 5, 2024 for the purpose of submitting to the qualified electors of the District the proposition summarized as follows:

To support all Alameda students and maintain quality schools without increasing tax rates by attracting and retaining excellent teachers; sustaining strong academic programs in reading, writing, math, science, and arts; supporting struggling students; and preparing students for college/careers; shall an Alameda Unified School District measure levying \$0.585/building area square foot capped at \$15,998/parcel, and \$598/unimproved parcel, be adopted, raising \$24,000,000 annually for 9 years with senior exemptions, audits, citizens' 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 14, 2023, in accordance with the provisions of Education Code Sections 5302, 5325 and 5361.

In Witness Whereof, I have hereunto set my hand this day, _____, 2023.

Alysse Castro
County Superintendent of Schools
Alameda County, California