

# PIEDMONT UNIFIED SCHOOL DISTRICT

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*Fiscal Year 2025/26 Final Levy Summary Report For:*

**Measure G and Measure P Special Parcel Tax**

**November 2025**

# FISCAL YEAR 2025/26 LEVY SUMMARY

## Measure G

On May 22, 2019, voters within the boundary of Piedmont Unified School District (the “Agency”) approved Measure G, authorizing the levy of a special parcel tax upon parcels within the Agency for eight years, beginning with Fiscal Year 2020/21, and including an annual inflator of 2%. The Fiscal Year 2025/26 rate is \$3,050.58 per parcel.

Measure G was approved to maintain the quality of Piedmont's schools, to attract, train and retain qualified teachers, to protect programs in math, science, and technology subjects, and to continue funding for music, visual and performing arts programs.

## Measure P

On November 5, 2024, voters within the boundary of the Agency approved Measure P, authorizing the levy of a special parcel tax upon parcels within the Agency for eight years beginning with Fiscal Year 2025/26, and will be levied at a rate of \$0.50 per square feet of building improvements with no annual inflator. Measure H which was adopted on November 5, 2019, was rescinded and replaced by Measure P effective June 30, 2025.

Measure P was approved to maintain the quality of Piedmont's schools, and to attract and retain high quality teachers and educational support staff.

## Levy

The following table provides a summary of the Fiscal Year 2025/26 final levy amount.

Special Parcel Tax	Taxable Parcels <sup>(1)</sup>	Non-Taxable Parcels <sup>(2)</sup>	FY 2025/26 Levy <sup>(3)</sup>
Measure G	3,911	92	\$11,930,818.38
Measure P	3,824	179	5,367,831.00
<b>Totals:</b>			<b>\$17,298,649.38</b>

(1) Parcels are overlapping. The total number of parcels in Measure G and Measure P equals 4,003.

(2) Parcels with no structure are not levied in Measure P, resulting in a higher number of exemptions.

(3) Totals include even cent installment rounding for placement on the Alameda County Tax Roll.

## NBS

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# SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001, in accordance with Section 50075.1 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Sections 50075.3 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

1. The amount of funds collected and expended.
2. The status of any project required or authorized to be funded as identified in subdivision (a) of Sections 50075.1.”

The requirements of the Act apply to the Funds for the following:

Piedmont Unified School District  
 Measure G Special Tax – Approved July 29, 2019  
 Measure H Special Tax - Approved November 5, 2019  
 Measure P Special Tax – Approved November 5, 2024

## Purpose of Special Tax

Measure G, Measure H, and Measure P funds are used to maintain the quality of Piedmont's schools; to attract, train and retain qualified teachers and educational support staff; to protect programs in math, science, and technology subjects; and to continue funding music, visual and performing arts programs.

## Collections and Expenditures

Fund Name	06/30/2024 Balance	Amount Collected <sup>(1)</sup>	Amount Expended <sup>(1)</sup>	06/30/2025 Balance
Measure G	\$0.00	\$11,724,327.96	\$11,724,327.96	\$0.00
Measure H	0.00	2,676,719.84	2,676,719.84	0.00
Measure P <sup>(2)</sup>	n/a	n/a	n/a	0.00

(1) These numbers do not account for collection fees or delinquencies.

(2) FY 2025-26 is the first year Measure P is being levied.