HAYWARD UNIFIED SCHOOL DISTRICT

MEASURE G PARCEL TAX

PARCEL TAX REPORT

FISCAL YEAR 2016-17

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

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HAYWARD UNIFIED SCHOOL DISTRICT

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PARCEL TAX LEVY ADMINISTRATOR
SCI Consulting Group

TABLE OF CONTENTS

EXECUTIVE SUMMARY **1**

PARCEL TAX REVENUES AND EXPENDITURES BY YEAR **2**

PARCEL TAX SUMMARY INFORMATION 2

ADMINISTRATION OF SPECIAL TAXES **4**

GENERAL ADMINISTRATIVE REQUIREMENTS 4
BASIS OF TAX 4
TAX EXEMPT PROPERTY 4
SENIOR CITIZEN EXEMPTION 4
USE OF PROCEEDS 5
APPEALS AND INTERPRETATIONS 5

EXHIBIT A - SENIOR CITIZEN APPLICATION (FY 2016-17) **6**

EXHIBIT B - SPECIAL TAX ROLL (FY 2016-17) **7**

EXHIBIT C –SENIOR CITIZEN EXEMPTION (FY 2016-17) **8**

LIST OF FIGURES

FIGURE 1 – SUMMARY OF MEASURE G REVENUES BY FISCAL YEAR 2
FIGURE 2 – SUMMARY OF MEASURE G BY PROPERTY TYPE 2
FIGURE 3 – MEASURE G EXPENDITURES 3

EXECUTIVE SUMMARY

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 2016-17, administrative procedures related to the parcel tax levies and exemptions and other important information.

For fiscal year 2016-17, there were 43,534 parcels in the Hayward Unified School District, of which 848 parcels qualified for an exemption, 3,404 were tax-exempt parcels, and 38,282 were taxable parcels. Parcel tax revenue for fiscal year 2016-17 was $2,278,356. The following tables summarize the parcel tax collections and expenditures for fiscal year 2016-17.

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
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
2016-17	39,282	848	3,404	43,534	$2,278,356

FIGURE 2 – SUMMARY OF MEASURE G BY PROPERTY TYPE

Land Use	Total Parcels *(including senior exempt parcels)*	% of Parcels by Land Use
Single Family Residential	34,314	79%
Multi-Family Residential	2,464	6%
Commercial/Industrial	1,441	3%
Vacant	1,305	3%
Office	258	1%
Parking and Storage	244	1%
Institutional/Miscellaneous	10	0%
Golf Course	28	0%
Mobile Home Park	18	0%
Agricultural	7	0%
Cemetery	3	0%
Mixed Use	21	0%
Exempt/Unassessable	3,421	8%
Total	**43,534**	**100%**

FIGURE 3 – MEASURE G EXPENDITURES

Measure G Parcel Tax Projected Costs	Actual Costs
Revenue	$2,274,954
Expenditures:	
K-6 FTE to minimize redirects, combination classes, and overcrowding	$2,051,852
Elementary Library Program	$225,491
Total Expenditures	$2,277,343
Difference	**($2,388)**

ADMINISTRATION OF SPECIAL TAXES

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 30th 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 2016-17.

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 - SENIOR CITIZEN APPLICATION (FY 2016-17)

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

MEASURE G PARCEL TAX
SENIOR CITIZEN EXEMPTION APPLICATION
TAX YEAR 2016-2017

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, 2016, 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 June 30, 2016.**

Note: The exemption is valid for the Hayward USD Parcel Tax and does **not** apply to the Hayward USD Maintenance Assessment or Hayward USD Bonds.

Assessor's Parcel Number: _____

Property Owner's Name: _____

Street Address: _____

Email 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	Residence Verification	Birth Date Verification *(Choose from One below)*
☐ Property Tax Bill	☐ Utility Bill	☐ 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 B - SPECIAL TAX ROLL (FY 2016-17)

The tax roll listing the fiscal year 2016-17 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.

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