

Business and Noninstructional Operations

PARCEL TAXES

BP 3471

The Governing Board recognizes its obligation to provide a high-quality educational program within safe facilities and secure campuses, and that additional funds are at times necessary to fulfill this responsibility. The Board may consider appropriate methods of financing and, when it is in the best interest of the district, may order the placement of a parcel tax on the ballot for approval by the voters.

The Board shall hold a noticed public hearing prior to approving a resolution for the adoption of a parcel tax. The resolution shall be approved by a two-thirds vote of the Board in order to be placed on the ballot. The resolution shall include the type and rate of the tax to be levied, the method of collection, and the date upon which an election shall be held to approve the levy of the tax. (Government Code 50077, 53724)

Ballot materials shall be submitted in accordance with law, including Elections Code 9160-9170, and Board Policy 1160 - Political Processes.

The parcel tax shall apply uniformly to all taxpayers or all real property within the district, except that unimproved property may be taxed at a lower rate than improved property. (Government Code 50079)

The Board shall consult with legal counsel to ensure compliance with all requirements of law, including its determination of the appropriate uniform rate of the proposed parcel tax, any maximum cap on tax liability per parcel, and whether exemptions from the tax will be included.

Any parcel tax to be proposed for voter approval shall provide for accountability measures, including, but not limited to, a statement indicating the specific purposes of the special tax and that the proceeds of the tax shall be used only for the specific purposes identified, creation of a separate account into which the proceeds shall be deposited, and annual reporting pursuant to Government Code 50075.3. (Government Code 50075.1)

No district funds, services, supplies, or equipment shall be used to support or defeat a parcel tax ballot measure. The Superintendent or designee may use district resources to provide students, parents/guardians, and community members with fair and impartial information related to a parcel tax ballot measure, including information about the impact of the parcel tax on the district. (Education Code 7054)

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For each election, upon receipt of the certified statement of the results of the election from the applicable county elections officials, the Board shall declare the results of the vote on the parcel tax. (Elections Code 15372, 15400)

Upon approval of the tax by two-thirds of the votes, the district may levy the tax or contract with the county to collect the tax on the district's behalf. (Government Code 50077)

Exemptions

The Board may grant an exemption from the parcel tax for any or all of the following: (Government Code 50079)

1. Persons who are 65 years of age or older
2. Persons receiving Supplemental Security Income for a disability, regardless of age
3. Persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guideline issued by the U.S. Department of Health and Human Services

Any exemption granted by the Board shall remain in effect until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner. (Government Code 50079)

If the district provides for an exemption from the parcel tax and contracts or enters into an agreement with the county to collect such tax, the district shall annually provide to the tax collector a phone number where requests for exemption information may be directed and the link, if available, to the location on the district's website that contains exemption information and the application for exemption. (Government Code 50079)

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

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State	Description
CA Constitution Article 13A, Section 1	<u>Tax limitation</u>
Ed. Code 7054	<u>Use of district property; campaign purposes</u>
Elec. Code 15307	<u>Timeline to count ballots and release ballot count</u>
Elec. Code 15372	<u>Elections official certificate statement of election results</u>
Elec. Code 15400	<u>Announcement of election results</u>
Elec. Code 324	<u>General election</u>
Elec. Code 328	<u>Local election</u>
Elec. Code 341	<u>Primary election</u>
Elec. Code 348	<u>Regular election</u>
Elec. Code 356	<u>Special election</u>
Elec. Code 357	<u>Statewide election</u>
Elec. Code 9160-9170	<u>Ballot label; support and opposition listings</u>
Gov. Code 1302	<u>Continuance in office until qualification of successor</u>
Gov. Code 50075-50077.5	<u>Voter-approved special taxes</u>
Gov. Code 50079	<u>School districts; qualified special taxes</u>
Gov. Code 53724	<u>Parcel tax resolution requirements</u>
Gov. Code 54952	<u>Legislative body; definition</u>
Rev. & Tax Code 2611.6	<u>County tax bill special tax information</u>
Management Resources	Description
Court Decision	<u>Traiman v. Alameda Unified School District (2023) 94 Cal.App.5th 89</u>
Court Decision	<u>City and County of San Francisco v. All Persons Interested in The Matter of Proposition G (2021) 282 Cal.Rptr. 3d 17</u>
Court Decision	<u>Borikas v. Alameda Unified School District (2013) 214 Cal.App.4th 135</u>
CSBA Publication	<u>California Education Funding: Students Deserve Better, Fact Sheet, August 2017</u>
CSBA Publication	<u>California's Challenge: Adequately Funding Education in the 21st Century, December 2015</u>
CSBA Publication	<u>Legal Guidelines: Use of Public Resources for Ballot Measures and Candidates, Fact Sheet, February 2011</u>
CSBA Publication	<u>The Impact of Pension Cost Increases on California Schools, January 2018</u>
CSBA Publication	<u>Behind the Numbers: The Cold, Hard Facts of California Public School Funding, January 2018</u>
Website	<u>CSBA District and County Office of Education Legal Services</u>
Website	<u>U.S. Department of Health and Human Services</u>
Website	<u>CSBA</u>

Cross References

Code	Description
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1160	<u>Political Processes</u>
5142.2	<u>Safe Routes To School Program</u>
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7210	<u>Facilities Financing</u>
7214	<u>General Obligation Bonds</u>
7214	<u>General Obligation Bonds</u>
9323.2	<u>Actions By The Board</u>
9323.2-E(1)	<u>Actions By The Board</u>

Policy

Adopted: June 22, 2023

Revised: 10/22/2026;

PASADENA UNIFIED SCHOOL DISTRICT

Pasadena, California