

BOARD OF EDUCATION

ALBANY UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2023-24-07:

RESOLUTION OF THE BOARD OF EDUCATION OF THE ALBANY UNIFIED SCHOOL DISTRICT OF THE COUNTY OF ALAMEDA, STATE OF CALIFORNIA, CALLING AN ELECTION FOR APPROVAL OF AN EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER ELECTIONS OCCURRING ON MARCH 5, 2024

WHEREAS, Albany Unified School District ("District") schools are ranked among the best in the State of California ("State") thanks to high-quality teachers and innovative academic programs; and

WHEREAS, parents and community members alike tell us that District schools help to improve the quality of life in our community and protect the value of our homes; and

WHEREAS, we live in one of the most expensive places in the Country, making it hard for Albany teachers to find housing; and

WHEREAS, our teachers struggle to afford to live in the community they serve; and

WHEREAS, additional funding would allow the District to pay a competitive wage, which would help reduce the District's turnover rate and keep quality teachers and staff in our schools; and

WHEREAS, for almost 40 years, District voters have authorized locally controlled parcel tax funding for Albany's schools; and

WHEREAS, a portion of this funding is set to expire, which would result in deep cuts to academic programs; and

WHEREAS, this measure would not be a new tax but would instead replace an existing source of funding approved by voters in 2020 that our schools rely on to attract quality teachers and support core academics; and

WHEREAS, in a job market with major teacher shortages, this measure would help the District to attract and retain high-quality teachers; and

WHEREAS, if approved by voters, funding from this measure could continue to be used to attract and retain exceptional teachers and counselors; protect science, math, arts, reading, and language instruction; support music, art, and theater programs; and maintain small class sizes; and

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

WHEREAS, none of the money raised could be used for administrators' salaries or pensions; and

WHEREAS, mandatory annual audits would help ensure funds are spent as voters intended; and

WHEREAS, senior citizen homeowners would continue to be eligible for an exemption from the cost.

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 real property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

WHEREAS, in the judgment of this Board, following a public hearing and comment, it is advisable to request that the Alameda County Superintendent of Schools ("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, IT IS DETERMINED AND ORDERED as follows:

Section 1. Recitals. The Board 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 ("County Superintendent") 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**.

Section 4. Collection of the Tax. Beginning July 1, 2024, if adopted by voters, the qualified special tax shall be collected by the Alameda County Treasurer-Tax Collector ("County Tax Collector"), at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County 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 County 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 the exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, 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 {phone number} 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 of Alameda 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 the 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 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 the Measure and Full Ballot Text stated in **Exhibits A and B** hereto, and to this Resolution, to comply with requirements of law and election officials or which are, in the judgment of the Superintendent and/or Board President, in the best interests of the District.

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

The foregoing resolution was introduced by _____, who moved its adoption, seconded by _____, and adopted on November 28, 2023 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

President of the Board of Education of the
Albany Unified School District

ATTEST:

Clerk of the Board of Education of the
Albany Unified School District

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 maintain excellent schools by attracting and retaining exceptional teachers and counselors, protecting science, math, arts, reading and language instruction, supporting music, art and theater programs, and maintaining small class sizes, shall Albany Unified School District's measure renewing parcel tax authority at \$0.60/building square foot and \$25/unimproved parcel, be adopted, raising \$5,200,000 annually that cannot be taken by the State, until ended by voters, with senior exemptions, annual adjustments, audits, and all funds staying local?

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

EXHIBIT B

Full Ballot Text

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

The Albany Unified School District Teacher Retention & Academic Excellence Act

Measure __

[letter designation to be assigned by Alameda County Registrar of Voters]

FINDINGS

Albany Unified School District ("AUSD") schools are ranked among the best in the State thanks to high-quality teachers and innovative academic programs. Parents and community members alike benefit from strong local schools, which improve the quality of life in the community and protect the value of local homes.

For almost 40 years, AUSD voters have authorized locally controlled parcel tax funding for Albany's schools. A portion of this funding is set to expire, which could result in deep cuts to academic programs. The Albany Unified School District Teacher Retention & Academic Excellence Act ("the Act") would continue local parcel tax funding for AUSD schools.

The Board recognizes that Albany is one of the most expensive places in the Country, and Albany teachers struggle to find local housing as a result. Additional funding from the Act would allow AUSD to pay a competitive wage, which could help reduce the District's turnover rate and keep quality teachers and staff in local schools.

TERMS

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:

- To attract and retain exceptional teachers and counselors
- To protect science, math, arts, reading and language instruction
- To support music, art, theater, and library programs
- To maintain small class sizes
- To keep schools safe
- To fund technology and up-to-date materials
- To preserve other academic programs, instructional equipment, materials and supplies

No funds will be spent on administrative salaries or benefits.

A. 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, 2024. The tax shall be levied on Improved Parcels at the rate of \$0.60 per building square foot and at the rate of \$25 per Unimproved Parcel. To account for the impact of inflation on the cost of delivering the classroom programs and student services supported by the education parcel tax, the tax rates described above shall be increased annually by three percent (3%), commencing July 1, 2025.

This qualified special tax is estimated to raise \$5,200,000 in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy, the amount of building square footage on parcels, and annual adjustment.

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 Alameda County Treasurer-Tax Collector's Office ("County Tax Collector"). 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 County Tax Collector a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

The existing qualified special tax approved by voters as Measure B in 2020 shall cease to be levied after June 30, 2024. This Measure will replace the existing Measure B and the Measure B special tax shall not be collected in any year in which this Measure is collected. In the event this Measure is not approved, the existing Measure B qualified special tax shall continue in effect until its scheduled expiration date.

The existing qualified special tax approved by voters as Measure J in 2009 shall continue to be collected.

B. Exemptions

Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who is/are:

1. An individual who will attain 65 years of age prior to July 1 of the tax year and occupying said parcel as his or her principal residence ("Senior Citizen Exemption"); or,
2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as his or her principal residence ("SSI Exemption"); 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, and occupying said parcel as his or her principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application, subject to the District's right to verify a property owner's continuing qualification for exemption. Persons who have a current valid exemption from either of the District's existing parcel taxes shall continue to be exempt from this new tax and shall not be required to reapply.

C. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official 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 any exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

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.

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 special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary.

D. 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.

E. Mandatory Accountability Protections

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
2. *Annual Reports.* No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified special tax. However, if any such funding is reduced or affected

because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

G. 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 taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof 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 Albany 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 measure summarized as follows:

To maintain excellent schools by attracting and retaining exceptional teachers and counselors, protecting science, math, arts, reading and language instruction, supporting music, art and theater programs, and maintaining small class sizes, shall Albany Unified School District's measure renewing parcel tax authority at \$0.60/building square foot and \$25/unimproved parcel, be adopted, raising \$5,200,000 annually that cannot be taken by the State, until ended by voters, with senior exemptions, annual adjustments, audits, and all funds staying local?

By execution of this formal Notice of Election the Alameda County Superintendent of Schools orders consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

The Alameda County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Albany Unified School District adopted November 28, 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.

County Superintendent of Schools
Alameda County, California