NEW

Business and Noninstructional Operations BP 3261

PARCEL TAX REVENUE AND ALLOCATION PLANNING

The Governing Board of the San Leandro Unified School District has established the goals of improving the academic performance and quality of education for all students in the district so that they are prepared for college and career and so that they are competitive in the workplace. Furthermore, to enhance local control of our schools, the Governing Board placed Measure L, a special tax (parcel tax) on the November 6, 2012 ballot to generate funds to help support the District's ability to meet its educational goals.

The Governing Board recognizes that it is ultimately responsible for the allocation of all revenue generated from the successful passage of Measure L. The Governing Board is committed to ensuring accountability to the public for the collection and use of the Measure L funds. Strict accountability, including independent citizen oversight and annual audits will ensure that funds are spent as promised.

The Board will direct the Superintendent, or his/her designee, to develop an implementation plan for the proper distribution of revenue according to the specific language contained in the resolution and/or the ballot measure.

Legal Reference:
EDUCATION CODE
14600 Legislative findings and declarations: state control of lottery funds 14700-14701 Use of lottery funds
60010 Definitions
60119 Hearings, steps to ensure availability of textbooks and instructional materials GOVERNMENT CODE
8880-8880.5 California state lottery: general provisions

Management Resources:
CDE COMMUNICATIONS
2001.05. 10 Proposition 20 - Allocation of Lottery Funds for Instructional Materials
WEBSITES
CDE: http://www.cde.ca.gov

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Business and Noninstructional Operations AR 3261 (a)

PARCEL TAX LEVY AND EXEMPTION ADMINISTRATION

Purpose
The purpose of this regulation is to outline the District's procedures for administering the special tax levies and exemptions for the District's November 6, 2012, Measure L Parcel Tax ("special tax").

Amount and Basis of Special Tax
The special tax shall be levied on every Parcel of Taxable Real Property within the District. "Parcel of Taxable Real Property" is defined as any unit of real property within the District that receives a separate tax bill for ad valorem property taxes from the Alameda County Tax Collector ("County Tax Collector). 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.

Multiple parcels which are contiguous, under common ownership contain a single family residence, and that constitutes one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the parcel tax.

All Parcels of Taxable Real Property shall be taxed at $39 per parcel annually.

Term of Special Tax
The levy of the parcel tax shall commencing on July 1, 2013, for a period of 5 years. Fiscal year 2013-14 through fiscal year 2017-18.

Qualified Exemptions from Special Tax
Senior Citizen Exemption: An exemption may be granted to any parcel owned by one or more persons 65 years of age or over, as of July 1 of the tax year, who occupies said parcel as a principle residence, upon application for exemption.

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SSI Exemption: An exemption may be granted to any parcel owned and occupied as the principal place of residence by a person receiving Supplemental Security Income for a disability, regardless of age.

Application Process for Qualifying Exemptions
Exemptions must be applied for by the last business day in June at 4:30 p.m. prior to the applicable fiscal year to receive an exemption for the following year. Property owners who wish to apply for a senior citizen exemption may do by completing a "Senior Citizen Exemption Form." Property owners who wish to apply for a SSI exemption may do by completing a "SSI Exemption Form."

If the mailing address on supporting documentation is a not the site address, additional documentation proving residence is required. Additional proof may include, but is not limited to, a home owner's exemption on the parcel for which the application is filed for or official mail received at the site address.

No exemptions will be considered or granted unless an application is completed and all required supporting documentation is provided to the District in the format required.

Exemption application forms and instructions for completing them shall be available from the Business Office and the District's website.

Any one application from a qualified applicant for an exemption will provide an exemption for the parcel for that fiscal year only. Owners shall not be required to submit an additional application for exemption provided the property was exempt in the immediately previous fiscal year. On an annual basis, the District will review existing exemptions and, if necessary, confirm with the property owner that the parcel still qualified for the exemption.

Appeals Process
Any property owner who feels that the special tax levied on their property is in error as a result of incorrect information being used determine the special tax, may file a written appeal with the District or her or his designee. Any such appeal is limited to correction of the special tax during the then-current fiscal year or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District or his or her designee will promptly review the appeal and any information provided by the property owner. If the District or her or his designee finds that the special tax should be modified, the appropriate changes shall be made to the special tax roll. If any such changes are approved after

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the special tax roll has been filed with the County for collection, the District or his or her designee is authorized to refund to the property owner the amount of any approved reduction.

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 reasonl and that decision shall be final and binding. With respect to matters specific to the levy of the tax, including the Senior Citizen Exemption and the SSI Exemption and the appropriate tax classification, the decisions of the District shall be final and binding.

Collection of the Tax
The special tax shall be collected by the County Tax Collector of the County of Alameda ("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.

Use of Proceeds
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:

- Protect and maintain core academic math, science and reading programs
- Protect student safety
- Keep school libraries open
- Attract and retain high-quality teachers and staff including counselors
- Maintain classroom computers and instructional technology
- Protect and maintain physical education programs and athletic programs
- Protect and maintain art and music programs for a well-rounded education
- Protect and maintain small class sizes
- Minimize further budget cuts resulting From reductions in state funding for local schools

No parcel tax funds will be spent on administrative salaries.

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PARCEL TAX LEVY AND EXEMPTION ADMINISTRATION AR 3261 (d)

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 San Leandro 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.

Parcel Tax Oversight Committee
A District Oversight Committee, composed of parents/guardians, staff members, students, and community members representing all school sites, will be established to be advisory to the District. The Committee shall annually review District compliance with the terms of the Measure.

The purpose of the oversight committee is to monitor the District's expenditure of parcel tax funds and to report to the Board of Trustees and the public concerning the expenditure and uses of such funds on an annual basis. The committee may review the District's annual report of parcel tax collections and expenditures. Notwithstanding the oversight committee's charge to monitor and review parcel tax expenditures, the committee shall not have the authority to determine how parcel tax funds should be spent, to make decisions related to special tax exemptions, classifications, refunds or disputes, to consult with District parcel tax consultants, or to require the District to prepare reports that are different or more frequent than those required by law or at District or Board discretion. Discretion is vested solely in the Superintendent and Board of Trustees with respect to the foregoing activities.

Members of the oversight committee shall be independent from the District. District employees, officers, consultants or contractors may not serve on the oversight committee. Members of the Committee shall be appointed by the Superintendent, after completion of an application form and an interview, and ratified by the Board of Trustees. The number of members, frequency of meetings, scope of responsibility and operational details of the functioning of the oversight committee shall be developed by the Superintendent and approved by the Board of Trustees. No compensation shall be provided to members of the oversight committee.

The Parcel Tax Oversight Committee shall continue until all of the special tax proceeds have been spent.

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PARCEL TAX LEVY AND EXEMPTION ADMINISTRATION AR 3261 (e)

Financial Oversight

Upon the levy and collection of the education parcel tax, the Board shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as the tax is in effect, the Superintendent or the Chief Business Officer of the District shall cause a report to be filed with the Board no later than December 31 of each year, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. The report may relate to the calendar yearl fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

Legal Reference

Cal. Constitution Article XIIIA, Section 4
Government Code Section 50075 et seq.
Education Code Sections 5320 et seq.

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