BEFORE THE BOARD OF TRUSTEES OF THE SAN LEANDRO UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 13-46

RESOLUTION OF THE GOVERNING BOARD OF THE SAN LEANDRO UNIFIED SCHOOL DISTRICT OF THE COUNTY OF ALAMEDA, STATE OF CALIFORNIA, DIRECTING THE COUNTY OF ALAMEDA TO LEVY A $39 PER PARCEL TAX PURSUANT TO AUTHORIZATION PROVIDED BY MEASURE L

RESOLVED by the Governing Board ("Board") of the San Leandro Unified School District ("District"), a District of the County of Alameda, State of California, that:

WHEREAS, the Board placed Measure L on the November 5, 2012, ballot; and

WHEREAS, Measure L asked District voters to authorize the levy of a qualified special tax for five years, established various classifications, and rates of tax for each classification; and

WHEREAS, the lowest rate of tax established by Measure L was $39 per parcel per year; and

WHEREAS, Measure L contained the following clause: "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."

WHEREAS, over two-thirds of District voters approved Measure L at the November 5, 2012 election; and

WHEREAS, on March 6, 2013, the First District Court of Appeal issued its decision in *Borikas v. Alameda Unified School District* (2013) 214 Cal.App.4th 135 which found partially invalid a qualified special tax levied by the Alameda Unified School District which established various classifications and the rates of tax for each, concluding that the District was only authorized to levy a single rate of tax per parcel; and

WHEREAS, the California Supreme Court denied review of *Borikas* on June 12, 2013; and

WHEREAS, Measure L authorizes the District to begin to levy the tax in the 2013-14 tax year; and

WHEREAS, the County of Alameda and its officers are authorized by Measure L to levy the tax on behalf of the District.

NOW, THEREFORE, IT IS DETERMINED AND ORDERED as follows:

Section 1. Recitals. This Board hereby finds and determines that the foregoing recitals are true and correct.

Section 2. Direction to Levy. The County of Alameda and its officers are directed to levy, on the District's behalf and pursuant to the authorization provided by Measure L, a qualified special tax within the boundaries of the District of no more than $39 per parcel per year for five years beginning with tax year 2013-14 subject to all exemptions, conditions, requirements, and terms otherwise set forth in Measure L excluding the establishment of various classifications and rates of tax for each classification; and

Section 3. Official Actions. The District Superintendent, President of the Board, or their designees are hereby authorized to execute any other document and to perform all acts necessary to facilitate the levy of the tax authorized by this Resolution.

Section 4. 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 August 13, 2013, by the following vote:

AYES:_____
NOES:_____
ABSENT:_____

WHEREUPON, the President declared the foregoing resolution adopted, and

SO ORDERED.

_____
Board President