

PIEDMONT UNIFIED SCHOOL DISTRICT

M E M O R A N D U M

TO: Board of Education

FROM: Jennifer Hawn, Ed.D., Superintendent
Ruth Alahydoian, Chief Business Officer

PRESENTER: Ruth Alahydoian, Chief Business Officer

DATE: February 28, 2023

RE: **DISCUSSION OF MEASURE H PARCEL TAX**

PURPOSE:

The Board and staff will discuss the Measure H Parcel Tax.

BACKGROUND:

District voters have approved parcel taxes for Piedmont schools since 1985 to supplement the diminished funding from the State. The last parcel tax election was in November 2019 when voters approved both Measure G and Measure H. Measure G is the ongoing per parcel tax renewed every six or eight years. Pending Board approval, it can be increased by up to 2% per year. The current amount is \$2,932 per parcel, generating \$11.5 million annually. Measure H is the newest tax that is assessed at \$0.25 per building square footage. The average single-family home of 2,500 square feet pays \$625 per year. Measure H generates \$2.6 M annually and is designated for educator retention and recruitment.

Alongside budget adjustments including staffing reductions aligned with declining enrollment, consideration of increasing the Measure H parcel tax will be discussed.

Process: A survey is usually the first step to assess community appetite and develop the parameters of the measure. Based on the survey data, a ballot measure is developed and discussed by the Board. Once the Board passes a resolution calling for the measure to be placed on the ballot, the parcel tax campaign committee takes over.

Timeline: In order to generate revenue for the 2025-26 fiscal year, the measure would need to be approved in November 2024 or March 2025. Here is the timeline:

- March 2024 - engage with survey consultant (fee paid by District) and campaign consultant (fee paid by campaign committee)
- April 2024 - survey conducted

- May 2024 - Results of the survey presented to the Board to help develop ballot language.
- June 2024 - The Board approves resolution
- August 2024 - The deadline for Board resolution to be submitted to the County
- August through November - campaign
- November 2024 - election