

**PIEDMONT UNIFIED SCHOOL DISTRICT
Piedmont, California 94611**

RESOLUTION 27-2023-2024

**RESOLUTION CALLING AN ELECTION FOR A QUALIFIED
SPECIAL TAX TO REPLACE AN EXISTING SPECIAL TAX,
ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER
AND REQUESTING CONSOLIDATION WITH OTHER
ELECTIONS OCCURRING ON NOVEMBER 5, 2024**

WHEREAS, the Board of Education (the "Board") believes that a qualified special tax (also referred to herein as the "Special Tax") is necessary to maintain quality education for the students of Piedmont Unified School District (the "District"); and

WHEREAS, Section 4 of Article XIII A and Section 2 of Article XIII C of the California Constitution and Sections 50075, 50076, 50077, 50079 and 53722 *et seq.* of the California Government Code authorize a school district, upon approval of two-thirds of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

WHEREAS, the residents of the Piedmont Unified School District have supported District parcel taxes for over forty (40) years, with the knowledge that this support has proved crucial in maintaining the District's excellent programs and staff, and as a critical and long-term safeguard against the uncertainties of State funding; and

WHEREAS, the District wishes to guarantee stable and long-term sources of base revenue through an ongoing special tax through June 30, 2033, for the next eight (8) years; and

WHEREAS, the District has an existing special tax ("Measure H"), which will be rescinded as of June 30, 2025, in the event this special tax is approved by the voters, and

WHEREAS, the Board of Education will continue accountability and transparency in School Support Tax expenditures at an annual and noticed public hearing ("Annual Hearing"); and

WHEREAS, at this Annual Hearing, the Board of Education will also carefully review the programmatic needs of the District for the following fiscal year, and set the amount of the tax levy only after engaging in a process of community consultation, which will include two public hearings, and a review of the report and recommendations by a subcommittee of the long-standing District Budget Advisory Committee. The subcommittee is open to all community members and shall be comprised of tax-paying residents appointed annually by the Board of Education President and Vice-President; and

WHEREAS, previous State and Federal funding have been inadequate and uncertain to meet the ongoing objectives of maintaining high academic achievement for all students of the District and the Board has no assurance that future State and Federal funding will permit the District to meet these objectives; and

WHEREAS, an adequately funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community; and

WHEREAS, the Board of Education has conducted a noticed public hearing, as required by law,

on the question of whether or not to request the District's voters to authorize the qualified special tax to continue the academic programs and further the purposes specified below.

NOW THEREFORE, THE BOARD OF EDUCATION OF THE PIEDMONT UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES AND ORDERS AS FOLLOWS:

Section 1. The foregoing recitals are true and correct and are incorporated herein by this reference.

Section 2. The Board has determined in its best judgment that in order to maintain quality education for all students in the District, an election is advisable and, on that basis, hereby orders the Alameda County Registrar of Voters to call an election and submit to the voters of the District the question of whether to adopt a qualified special tax measure supporting the District.

Section 3. The Special Tax shall have a term of eight (8) years, commencing on July 1, 2025, and ending on June 30, 2033, and have the uniform rate of \$0.50 per square foot of building improvements per year and shall be levied against each taxable parcel of land located wholly or partially within the boundaries of the District. As used herein, the term "parcel" shall mean any unit of land with an Assessor Parcel Number ("APN") located wholly or partially within the boundaries of the District that now receives a separate tax bill from the County of Alameda. All property that would otherwise be exempt from property taxes will also be exempt from the imposition of said qualified special tax.

Section 4. The date of the election shall be November 5, 2024.

Section 5. The purpose of the election shall be for the voters in the District to vote on a ballot measure, a full copy of which is attached hereto as **Exhibit A** and incorporated herein by this reference ("Measure"). As required by California Elections Code section 13247, the abbreviated form of the Measure to appear on the ballot is attached hereto as **Exhibit B** and incorporated herein by this reference.

Section 6. The Board has the authority to order the election.

Section 7. The authority for the specifications of this election order is contained in Section 5322 of the California Education Code.

Section 8. This Resolution shall stand as the order to the Alameda County Registrar of Voters to call an election within the boundaries of the District on November 5, 2024.

Section 9. The Clerk of the Board is hereby requested and directed to immediately deliver certified copies of this Resolution to the Alameda County Registrar of Voters, the Alameda County Board of Supervisors, and the Alameda County Superintendent of Schools so that it will be received by no later than August 2, 2024.

Section 10. The Alameda County Superintendent of Schools is hereby requested to perform the duties under Education Code Section 5302 to take all steps to hold the election including, without limitation, 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 section 5362 of the California Education Code no later than August 2, 2024, or to otherwise cause the notice to be published as permitted by law. The Alameda County Superintendent of Schools is further requested to prepare recommendations, statements, or arguments for the election as required, and receiving petitions, as necessary. The Secretary of the Board, on behalf of and as may be requested by the

Alameda County Superintendent of Schools, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 11. The Secretary of the Board or her designee is ordered to cause certificated copies of this Resolution and order to be delivered not later than August 5, 2024, to the Alameda County Superintendent of Schools, the Alameda County Registrar of Voters ("Registrar"), and the Clerk of the Board of Supervisors of Alameda County.

Section 12. Pursuant to Section 5303 of the Education Code, the Alameda County Registrar of Voters is hereby requested to take all steps incident to the preparation for and the holding of the election in accordance with law and these specifications. The Board requests that the Alameda County Registrar of Voters deliver a copy of all published notices to the Clerk of this Board pursuant to Section 12113 of the Elections Code.

Section 13. The Board of Supervisors of Alameda County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

Section 14. In accordance with Education Code section 5342 and Elections Code section 10402.5, it is hereby requested that the Alameda County Registrar of Voters and the Alameda County Board of Supervisors consolidate the election ordered by the Resolution with any and all other elections to be held on November 5, 2024, and within the District.

Section 15. Subject to two-thirds (2/3) approval of the voters, the Special Tax shall become effective as of July 1, 2025, and, if levied by the Board, be collected by the Alameda County Tax Collector, as applicable based on parcel location, at the same time, in the same manner, and subject to the same penalties as general *ad valorem* property taxes collected by said tax collector.

The special tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

Section 16. The members of the Board, the Superintendent of the District, and officers of the District are hereby authorized and directed, individually and collectively, to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution including, without limitation, preparing and submitting for inclusion in the voter information pamphlet an argument in favor of passage of the Measure, or making alterations to the Measure and Full Ballot Text stated in Exhibits A and B hereto. All actions taken by the officers and agents of the District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects by adoption of this Resolution.

Section 17. The members of the Board, the Superintendent of the District, and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code Section 50075.1 including, but are not limited to, all of the following: (a) a statement indicating the specific purposes of the Special Tax; (b) a requirement that the proceeds be applied only to the specific purposes identified pursuant to subsection (a); (c) the creation of an account into which the proceeds shall be deposited; and (d) an annual report, as described in Section 18 below.

Section 18. Pursuant to Section 50075.3 of the Government Code, the Board directs the Chief Business Officer of the District to file a report with the Board by January 1, 2026, and at least once a year thereafter. The annual report shall contain both of the following: (a) the amount of funds collected and expended, and (b) the status of any project required or authorized to be funded by the proceeds of the Special Tax.

Section 19. The District's Superintendent and/or his designee are hereby authorized and directed to make any changes to the text of the Measure described in this Resolution, the abbreviated form of the Measure, or the text of this Resolution, as may be convenient or necessary to comply with the intent of this Resolution, the lawful requests of appropriate elections officials, and all applicable laws and regulations.

Section 20. Upon approval of this Special Tax, Measure H, which was adopted on November 5, 2019, will be rescinded as of June 30, 2025.

Section 21. The Board hereby declares, and the voters 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 herein regardless of every other provision herein. Upon approval of this Measure by the voters, should any part of the Measure or tax rates be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or tax rates shall remain in full force and effect to the fullest extent allowed by law.

PASSED AND ADOPTED by the Piedmont Unified School District Board of Education this 26th day of June 2024:

AYES:

NOES:

ABSTAIN:

ABSENT:

BOARD OF EDUCATION OF THE
PIEDMONT UNIFIED SCHOOL DISTRICT

By: _____
Veronica Anderson Thigpen, President

STATE OF CALIFORNIA
COUNTY OF ALAMEDA

I, Jennifer Hawn, Secretary of the Piedmont Unified School District Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of Resolution 27-2023-24, adopted by the Board of Trustees at its special meeting, called and conducted on June 26, 2024.

Secretary to the Board of Education of the
Piedmont Unified School District, Alameda
County, State of California

EXHIBIT A

FULL TEXT OF SPECIAL TAX MEASURE For PIEDMONT UNIFIED SCHOOL DISTRICT

This Measure may be known as Measure "A".

To attract and retain highly qualified teachers and educational support staff and continue funding advanced academic programs, shall Piedmont Unified School District's measure renewing the school parcel tax for 8 years be adopted at the rate of 50 cents per square foot of building improvements, providing 5 million dollars in annual school funding that can't be taken away by the State, with independent citizen oversight and all money locally controlled?

PURPOSE

For over a generation, the residents of the District have approved parcel taxes to support District programs for the students in Piedmont schools. Parcel taxes have allowed the District to establish and maintain a full range of educational offerings for students, including visual arts, performing arts and music, as well as comprehensive programs in math, science and technology. The depth and range of these programs have supported student achievement and preparation for success after graduation. Student achievement scores rank among the best in the State and students are admitted to, and successful at, excellent colleges and universities. Parcel taxes have proven crucial to the District's financial health, currently providing over a third of total District revenues.

The purpose of this Measure "A" is to attract and retain staff and continue funding of advanced academic programs, and to continue the tradition of support in a measure with an eight (8) year term, which will provide the District and its taxpayers both stability and predictability in base parcel tax support.

This Measure will provide additional local revenue that cannot be taken by the State and will maintain Piedmont's excellent quality of public education by attracting and retaining high quality teachers and educational support staff.

The Board of Education will fund all of the programs and purposes listed above unless it determines in any given year that changes in student population, fiscal constraints, or other changes in State or Federal funding make doing so infeasible or inadvisable. In any event, the Board of Education will not fund any program, purpose, or reduction, other than those listed above, from the proceeds of the special taxes.

The Special Tax would be in effect, beginning July 1, 2025, at the rate shown below on the building improvements of each assessor's parcel located wholly or partially within the boundaries of the Piedmont Unified School District, and end on June 30, 2033.

ACCOUNTABILITY PROCEDURES

(a) Annual Tax Hearing: The Board of Education will administer this continuing tax with the financial rectitude and community participation it has demonstrated in the past. Each year, as part of the annual budget adoption process, the Board will first determine the total amount of expenditures necessary to provide a superior educational program, including the specialized services and programs detailed above, and deduct therefrom the projected revenue to be gathered from sources other than this special tax.

(b) Determination of Levy: The difference, if any, between the cost of the programs and funding from other sources shall be the maximum amount of funds to be derived from the tax authorized by this Measure for such year. If the necessary funds are such that the maximum rates set forth below are not needed, then the Board of Education shall reduce these rates proportionately so that only the necessary amount of funds are raised.

(c) Notice of Tax Hearing: Prior to the levying of the special tax in any given year, the Board of Education will conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be published pursuant to Government Code section 6061 at least once in a newspaper of general circulation in the District and at least fifteen (15) days

prior to the hearing. Following the public hearing each year, the Board of Education shall adopt a resolution establishing the amount of tax to be raised for that year and the rate per parcel, which shall not exceed the amounts enumerated below. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible as herein provided.

(d) Statutory Requirements: In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special taxes levied in accordance with this Measure: (a) the specific purposes of the special tax shall be those purposes identified above; (b) the proceeds of the special tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the special taxes must be deposited; and (d) an annual written report shall be made to the Board of Education of the District showing: (i) the amount of funds collected and expended from the proceeds of the special taxes; and (ii) the status of any projects or programs

required or authorized to be funded from the proceeds of the special taxes, as identified above; and (iii) recommendation to the Board of Education as to the levy amount for the subsequent year's tax.

(e) Special Tax Advisory Subcommittee: An annual written report shall be prepared and submitted to the Board of Education by the Special Tax Advisory Subcommittee ("Subcommittee") of the Budget Advisory Committee ("BAC"). All residents of the Piedmont Unified School District are eligible to apply for membership on the BAC on an annual basis. Members of the Subcommittee must be homeowners in the Piedmont Unified School District community and subject to the Special Tax and not current employees of PUSD. Each year there shall be no fewer than three (3) and no more than five (5) volunteers identified by December 1 of each year to serve on the Subcommittee. It is the responsibility of the District Superintendent or designee to verify eligibility of the volunteers. The President and Vice President of the Board of Education shall approve all nominees to the Subcommittee. The Subcommittee shall work directly with the

Chief Financial Officer of the District to review Special Tax uses and report to the Board of Education at the first public hearing held each year to determine the subsequent year's levy. Members of the Subcommittee commit to regularly attend meetings of the BAC. The Board will adopt the specific charge of the Subcommittee no later than June 15, 2025, after two public hearings at Regular School Board meetings. Any change to the charge of the Subcommittee will require public hearings at Regular Board meetings and must be approved by the Board.

ADMINISTRATION OF TAX

(a) **Manner of Tax:** Subject to two-thirds approval of the voters, the qualified special tax shall become effective as of July 1, 2025, and levied against the square footage of building improvements on each taxable parcel within the District that has an Assessed Parcel Number ("APN"). "Taxable parcel" is defined as any unit of real property in the boundaries of the District that receives a separate tax bill for ad valorem property taxes from the County Tax Collector's Office. The tax shall be collected by Alameda County Tax Collector at the same time, and in the same manner, and subject to the same penalties, as general ad valorem property taxes collected by said tax collector. The tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

Multiple parcels which are contiguous, under common ownership, and that constitute 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 Taxable Parcel for purposes of the special tax.

(b) **Tax Issues:** With respect to all general property tax matters within its jurisdiction, the Alameda County Tax Assessor 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, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board of Education, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. The District, in coordination with the County, shall determine whether it will be the District or the County who shall determine the issue.

(c) **Supplemental Regulations:** The Board of Education may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax.

(d) **Parcel Tax Exemptions:** The following classes of property or individuals are or may be exempt from the Parcel Tax:

1. **SSI Homeowners:** Homeowners who are residing on their property and qualify for Supplemental Security Income (SSI) may be exempt. This could apply to adults who are blind or otherwise disabled, with limited income and resources, as well as to people 65 years of age and older without disabilities who meet the income limits prescribed by SSI. Individuals seeking such exemption must submit an application to the District, including proof that the individual has been determined to be eligible for SSI by the Social Security Administration, on or before July 1 of each tax year. The District shall provide a list to the Tax Collector on an annual basis, on or before a date established by the Tax Collector of each

year, of the parcels which the District has approved for the SSI Exemption, as described herein.

2. Religious Purposes: Pursuant to the California Constitution, Article XIII, Section 3 and California Revenue and Taxation Code Sections 206, 206.1, and Section 207, property used exclusively for religious purposes shall be exempt from this tax.

3. Public Utility: To the extent allowed by law, publicly owned Utility Property: Property publicly owned by a public utility shall be exempt.

4. Government Property: Pursuant to the California Constitution, Article XIII, Section 3 and California Revenue & Taxation Code Section 202(a)(4), property owned by the state, the county or the City of Piedmont shall be exempt from this tax.

RATES

The tax, at the uniform rate of \$0.50 per square foot of building improvements per year, shall be levied on every parcel of taxable real property. Building Improvements shall be defined, in the case of residential structures, as square footage within the perimeter of the habitable structure. In the case of commercial structures, square footage shall be calculated using the enclosed and covered space of the structure.

For parcels divided by Tax Code Area lines, the payment for the portion of the parcel within the Piedmont Unified School District shall be the same as the above.

The Board will determine, on an annual basis, the amount of the levy for the following fiscal year, up to the maximum allowable rate shown above. If, in any given year, the Board elects to levy an amount less than the maximum allowable rate, it may, in subsequent years, levy the maximum allowable rate.

Measure H

Upon approval of this Measure, the District's existing special tax (Measure H) which was adopted on November 5, 2019, shall be rescinded and replaced effective June 30, 2025.

SEVERABILITY

The Board hereby declares, and the voters 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 herein regardless of every other provision herein. Upon approval of this Measure by the voters, should any part of the Measure or tax rates be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or tax rates shall remain in full force and effect to the fullest extent allowed by law. It is hereby declared to be the intention of the electorate that this Measure would have been adopted had such unconstitutional, illegal, or invalid sentence, clause section or part thereto, not been included.

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.

EXHIBIT B

SPECIAL TAX MEASURE

For

PIEDMONT CITY UNIFIED SCHOOL DISTRICT

(Abbreviated Form)*

"To attract and retain highly qualified teachers and educational support staff and continue funding advanced academic programs, shall Piedmont Unified School District's measure renewing the school parcel tax for 8 years be adopted at the rate of 50 cents per square foot of building improvements, providing 5 million dollars in annual school funding that can't be taken away by the State, with independent citizen oversight and all money locally controlled?"

Tax - Yes Tax - No

* Limited to 75 words pursuant to California Elections Code section 13247.

EXHIBIT C

FORMAL NOTICE OF SCHOOL PARCEL TAX ELECTION

NOTICE IS HEREBY GIVEN to the qualified electors of the Piedmont Unified School District of Alameda County, California, that in accordance with the provisions of the Education Code of the State of California, an election will be held on November 5, 2024, at which election the following measure shall be submitted to the qualified electors of the District and voted upon:

"To attract and retain highly qualified teachers and educational support staff and continue funding advanced academic programs, shall Piedmont Unified School District's measure renewing the school parcel tax for 8 years be adopted at the rate of 50 cents per square foot of building improvements, providing 5 million dollars in annual school funding that can't be taken away by the State, with independent citizen oversight and all money locally controlled?"

Tax - Yes Tax- No

All of the purposes enumerated in the foregoing measure shall be united and voted upon as one single measure, with precincts, places of holding the elections and officers appointed to conduct the elections shall be the same as those provided in the local consolidated election, under the notice of election adopted June 26, 2024.

The County Superintendent of Schools of Alameda County, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Education of the Piedmont Unified School District, adopted June 26, 2024, in accordance with the provisions of Education Code Sections 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of July 2024.

County Superintendent of Schools,
Alameda County, California

Alysse Castro