



Measure I
Parcel Tax
Albany Unified School District
Parcel tax - 2/3 Approval Required
Official Final Results

Pass: 2,975 / 76.32% Yes votes 923 / 23.68% No votes

Results as of Nov 5 2:30pm, 100.0% of Precincts Reporting (3/3)

Information shown below: Impartial Analysis | Arguments | Full Text

To help restore teacher positions and student services lost because of deep and unprecedented State budget cuts, including school safety and security, reading and math support, music, art and library services, shall the Albany Unified School District levy a special parcel tax for only five years at \$149 per year on residential units (three cents/sq. ft. on non-residential parcels), with annual audits and adjustments for inflation, exempting homeowners age 65 and over and low-income taxpayers?

Impartial Analysis from County Counsel Richard E. Winnie

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE I

ANALYSIS BY ALAMEDA COUNTY COUNSEL OF AN ALBANY UNIFIED SCHOOL DISTRICT SPECIAL PARCEL TAX MEASURE

Measure I is an Albany Unified School District ("District") special parcel tax measure. Measure I seeks voter approval of an annual special parcel tax on residential units and nonresidential property for a period of five years, beginning July 1, 2010. This measure would levy the following annual taxes: (1) \$149.00 per taxable, residential unit, and (2) \$0.03 per square foot of land area or \$149.00 on each parcel of nonresidential property (whichever is greater).

School districts have the authority to levy special taxes upon approval by two-thirds of the votes cast on the special tax proposals pursuant to the provisions of Article XIII A, Section 4 and Article XIII C, Section 2 of the California Constitution and sections 50075-50077, 50079, and 53722 of the California Government Code. If two-thirds of the qualified electors voting on this measure vote for approval, the special tax described above will be imposed annually for five years. The tax will be collected by the Alameda County Treasurer-Tax Collector at the same time and in the same manner as ad valorem property taxes are collected. Upon application to the District, an exemption from the special parcel tax may be granted (a)

News and Analysis

Oakland Tribune
Albany schools seek voters' help
10/1/09

Partisan Information
Committee to Support Albany Schools
Support our Schools Rally for Measures I and J

Albany Today
Albany Voters go to the Polls Nov 3 for Schools vote

General Links
Albany Unified School District

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to any parcel that is owned and occupied by a person 65 years of age or older, or (b) to any property owner whose combined family income is at or below the "low income" level of the U.S. Housing Act of 1937.

Upon proper application to the District, a rebate equal to the amount of this special tax is available to any tenant of a rental unit whose combined family income is at or below the "low income" level of the U.S. Housing Act of 1937.

If two-thirds of the qualified electors voting on this measure vote for approval, the funding revenue will be used for the specific purposes set forth in the full text of the measure printed in this sample ballot, including restoration of teaching positions and support services; music and arts courses; English language learning services; campus safety and security services; library services; counseling; and reading, writing and math support. The measure provides that the monies collected shall be accounted for separately and shall be expended only for those specified purposes. An independent financial auditor will monitor the collection and expenditures of the special tax funds and file annual reports with the Board of Education. If two-thirds of the qualified electors voting on this measure do not vote for approval, the measure will fail, and the District will not be authorized to levy the special tax.

s/RICHARD E. WINNIE

County Counsel

The above statement is an impartial analysis of Measure I, which measure is printed in full in this sample ballot pamphlet. If you desire an additional copy of the measure, please call the Elections Official's office at (510) 272-6933 and a copy will be mailed at no cost to you

Arguments For Measure I

ARGUMENT IN FAVOR OF MEASURE I - EMERGENCY TAX

The California budget crisis has so far cost Albany Unified School District 4.2 million dollars, 13% of the school budget.

Despite these drastic and unprecedented cuts, Albany schools have a balanced budget for the current school year - but the sacrifices are enormous and heart breaking:

- Class sizes have been increased in elementary and high school.
- Teachers are working without classroom aides.
- Assistant principal positions have been cut, jeopardizing campus safety.
- School library services are reduced.
- Academic counselors struggle to keep up with 8% higher caseloads.
- Elementary music and arts courses have been cut.
- Access to elective courses has been drastically reduced at the middle and high schools. District administration has been cut by \$200,000. Teachers have accepted pay cuts and higher work loads to save money. The community has rallied to donate \$330,000, allowing some electives, athletics and arts programs to continue this year. But this limited funding is very short term.

MEASURE I ASKS ALBANY VOTERS IF THEY WILL PROVIDE APPROX. ONE MILLION DOLLARS TO RESTORE SOME OF THE SERVICES THAT HAVE BEEN LOST DUE TO THE STATE CRISIS.

Measure I is structured as a 5 year special tax of \$149 per residence per year, exempting seniors and low

income households. Measure I needs a 2/3 vote to pass.

A vote for Measure I is a vote to maintain the high quality of Albany schools which have long been the centerpiece of our wonderful community. The Albany Unified School District brings Measure I to the voters only because THE QUALITY OF ALBANY EDUCATION IS IN SERIOUS JEOPARDY. It is expected that by 2015 -- or before -- state funding for education will return to manageable levels and this local emergency tax can be retired.

Thank you for voting YES! Good schools are important to ALL of us.

s/David Glasser

President, Albany Unified School District Board of Education

s/Dr. Patricia Low

Albany Unified School District Board of Education

s/Marge Atkinson

Albany Mayor

s/Ricky G. Freed

Past President, Albany P.T.A. Council

s/Loring Barker

President, Albany Teachers Association

(No arguments against Measure I were submitted)

Full Text of Measure I

II. FULL TEXT OF THE MEASURE ALBANY UNIFIED SCHOOL DISTRICT EMERGENCY EDUCATION FUNDING ACT OF 2009

This Proposition may be known and referred to as the "Albany Unified School District Emergency Education Funding Act of 2009" or as "Measure I".

FINDINGS

A superior and comprehensive K-12 education program delivers many long-lasting benefits and advantages to all the children and residents of a community.

The State's dire economic condition has led the Governor Schwarzenegger and the California Legislature to make drastic cuts in education funding.

The direct impact of these State cuts on local Albany schools has meant eliminating 17 teaching positions and many more student support and District support staff.

Long after the current recession is over, Californians will be struggling to repay the debts incurred today. Despite promises from Sacramento, the full funding guarantee to schools enshrined in the California Constitution will not be realized for many years.

The District's current students cannot wait for the economy to come out of recession or the State's financial condition to improve. Some of Albany's school-age children will never recover from lost years of inadequate school funding.

A temporary emergency parcel tax, supplementing regular State and local school funding, is the only way to protect our children and their education programs from serious damage.

TERMS

Upon approval of two thirds of those voting on this Proposition, the District shall be authorized to levy a qualified special tax (education parcel tax) for five years commencing on July 1, 2010, at the rate of \$149 per year on each residential unit, as defined in this section. On each parcel of nonresidential property, the qualified special tax shall be levied commencing on July 1, 2010 at the rate of \$0.03 per square foot of land area or \$149

per parcel, whichever is greater.

During its term, the education parcel tax authorized by this Proposition shall be in addition to any other existing parcel taxes or another tax enacted on the same date.

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 rate and maximum tax shall be adjusted annually as the Board of Education shall determine, commencing July 1, 2011, by no more than the average of the reported monthly or other periodic percentage changes in the Consumer Price Index-All Urban Consumers, San Francisco-Oakland-San Jose area (Series CUURA422SA0) over the prior twelve months, as of April of each year, as published by the U.S. Bureau of Labor Statistics, rounded to the nearest dollar. If in any year, that index is not available, the rate will be adjusted based on the changes in the Consumer Price Index - All Urban Consumers (CPI U).

"Residential unit" shall mean any building or portion thereof which is intended and legally permitted to be occupied by not more than one family, whether or not then inhabited, with facilities for living, sleeping, cooking and eating, and having only one kitchen.

"Nonresidential property" shall mean all real property not used for dwelling purposes.

The nonresidential property portion of any parcel that includes one or more residential units shall be taxed at the nonresidential property rate.

PURPOSES

Moneys raised under this Emergency Education Funding Act shall be authorized to be used to restore programs and services cut from the District's budget as a direct result of a reduction in State funding for schools, including but not limited to:

- Restore teaching positions and support services
- Restore music and arts courses
- Restore English language learning services
- Restore campus safety and security services
- Restore library services
- Restore counseling
- Restore reading, writing and math support and to restore and preserve other academic programs, instructional equipment, materials and supplies from State budget cuts, to the extent of available funds.

EXEMPTIONS AND REBATES

The exemptions and rebate provided for below shall be available pursuant to procedures to be prescribed by the Board of Education or otherwise as required by law or by the Alameda County Tax Collector.

A. Senior Exemption. Any parcel owned and occupied by a person 65 years of age or older shall be exempt from the education parcel tax upon proper application to the District. Senior citizens with a current valid exemption from the District's education parcel taxes shall continue to be exempt and not be required to reapply.

B. Low-Income Homeowner Exemption. Any parcel containing a single residential unit owned and occupied by a person or persons whose combined family income from all sources for the previous calendar year is at or below the income level qualifying as "low income" or "very low-income" for a family of such size under Section 8 of the U.S. Housing Act of 1937 [42 U.S.C. 1437 et seq.], for such year, shall be exempt from the education parcel tax upon proper application to the District.

C. Low-Income Renter Rebate. Any person who is the tenant of record in a rental unit not exempt from the education parcel tax and whose combined family income, from all sources for the previous calendar year, is at or below the income level qualifying as "very low-income" or "low income" for a family of such size under Section 8 of the U.S. Housing Act of 1937 [42 U.S.C. 1437 et seq.], for such year shall be eligible to receive a rebate in the amount of the special tax imposed by this Proposition on the rental unit in which he or she resides, upon proper application to the District.

ACCOUNTABILITY PROVISIONS

Annual Audit. Upon the levy and collection of the education parcel tax, the Board of Education 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 collected, the Superintendent of the District shall cause an independent financial auditor to prepare a report to be filed with the Board of Education no later than December 31 of each year, commencing December 31, 2010, 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 year, fiscal year, or other appropriate annual period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Education.

Specific Purposes. All of the purposes named in this Proposition shall constitute the specific purposes of the education parcel tax, and proceeds thereof shall be applied only for such purposes.

LEVY AND COLLECTION

The education parcel tax shall be collected by the Alameda County Treasurer-Tax Collector at the same time and in the same manner and shall be subject to the same penalties as ad valorem property taxes collected by the Treasurer-Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

The education parcel tax shall be due with respect to every parcel of real property in the District which receives a separate tax bill for ad valorem property taxes from the Alameda County Treasurer-Tax Collector's Office. All property which is otherwise exempt from or on which are levied no ad valorem property taxes in any year shall also be exempt from the education parcel tax in such year. In addition, parcels may be exempt from the education parcel tax as described above under "EXEMPTIONS AND REBATES".

The District shall annually provide a list of parcels to the Alameda County tax collection officials which the District has approved for an exemption in accordance with this Proposition. The Alameda County Assessor's determination of exemption or relief for any reason of any parcel from taxation, other than through either of said exemptions, shall be final and binding for the purposes of the education parcel tax. Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

PROTECTION OF FUNDING

In the event the Congress or State Legislature enacts any law, or the U.S. Department of Education, or the State Department of Education or State Board of Education adopts any rule, providing that other funding to which the District would otherwise be entitled will be reduced as a result of the District's income from the education parcel tax, the Board of Education may take action as soon as practicable to reduce the amount or rate of the education parcel tax such that the amount collected will not cause such other funding to be reduced.

SEVERABILITY

The Board of Education hereby declares, and the voters by approving this Proposition concur, that every section, paragraph, sentence and clause of this Proposition has independent value, and the Board of Education and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this Proposition by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.

END OF FULL TEXT OF MEASURE.