

EXHIBIT A

**FULL BALLOT TEXT
OF THE MEASURE**

ALBANY UNIFIED SCHOOL DISTRICT

PRESERVE FUNDING FOR ALBANY SCHOOLS ACT OF 2014

This Proposition may be known and referred to as the **Albany Unified School District Preserve Funding for Albany Schools Act of 2014** or as **Measure __** (*designation to be assigned by County registrar of Voters*).

FINDINGS

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

The State's dire economic condition in recent years led the Governor and the California Legislature to make drastic cuts in education funding, which cuts have yet to be restored.

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

While the recession may be over, Californians are still struggling to repay the debts incurred during that time. Despite promises from Sacramento, the full funding guarantee to schools enshrined in the California Constitution will not be realized for many years.

The District cannot rely upon the state to meet its needs. Without continuing to supplement State funding at the local level, Albany's school-age children will be negatively impacted by inadequate school funding.

An extension of Measure I, approved by Albany voters in 2009, and which expires on June 30, 2015, is necessary to protect the quality of education that Albany provides.

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 six years, beginning on July 1, 2015, at the rate of \$278 per year on each parcel of taxable real property located wholly or partly within the District.

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 shall be adjusted annually as the Board of Education shall determine, commencing July 1, 2016, 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 1 of each year, as published by the U.S. Bureau of Labor Statistics, rounded to the nearest dollar. If, in any given year, that index is not available, then the rate will be adjusted based on the changes in the Consumer Price Index – All Urban Consumers (CPI-U).

If approved, the special taxes so authorized will entirely supersede and replace the special taxes authorized by the District's voters with the approval of Measure I in 2009, effective July 1, 2015. If this measure is not so approved, then the special taxes approved by Measure I shall continue in effect only until June 30, 2015, at which point those special taxes shall cease to be in effect, in accordance with the terms of Measure I.

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.

PURPOSES

Monies raised under this Preserve Funding for Albany Schools Act shall be authorized to be used to maintain programs and services at risk as a direct result of a reduction in State funding for schools, including but not limited to:

- Preserve funding for science, art, music, library services, and reading and math support;
- Attract and retain exceptional teachers and counselors;
- Maintain manageable class sizes;
- Keep schools safe and well maintained;
- Keep classroom technology and textbooks and instructional materials up-to-date

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 from this new tax and not be required to reapply.

B. Supplemental Security Income Exemption. Any parcel owned and occupied by a person receiving Supplemental Security Income for a disability, regardless of age, shall be exempt from the education parcel tax upon proper application to the District.

C. Social Security Disability Insurance Exemption. Any parcel owned and occupied by a person receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, shall be exempt from the education parcel tax 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, 2016, 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. Any tax levied will become a lien upon the properties against which taxes are assessed and collectible

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.

The Board of Education may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the education parcel tax.

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.

