Pass: 3,011 / **77.34%** Yes votes ...... 882 / **22.66%** No votes

**Measure J**
Parcel Tax Combining Existing Parcel Taxes
Albany Unified School District
Parcel Tax - 2/3 Approval Required
Unofficial Results Update #1

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

Information shown below: Impartial Analysis | Arguments | Full Text

**To maintain high quality Albany public schools, shall Albany Unified School District combine, without increasing, three existing special school taxes into a single annual tax of $555/residential unit (eleven cents/sq.ft. on nonresidential parcels), adjusted annually for inflation, exempting homeowners age 65 and over and low-income taxpayers, with funds for school library and mental health services, science, technology, arts, music courses and athletics, small class sizes, and attracting and retaining highly qualified teachers?**

**Impartial Analysis from County Counsel, Richard E. Winnie**

**COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE J**

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

Measure J is an Albany Unified School District ("District") special parcel tax measure. Albany voters already approved three separate parcel taxes in 1987, 1999, and 2005. Measure J seeks voter approval to combine these three special parcel taxes. This measure would not increase, or be in addition to, the total amount of the three already-approved special parcel taxes. The levy of the combined special parcel taxes would be as follows: (1) $555.00 per taxable, residential unit, and (2) $0.11 per square foot of land area or $555.00 on each parcel of nonresidential
property (whichever is greater). This measure would also add exemptions and rebates that are not available under the already approved special parcel taxes. Finally, this measure would extend the special parcel tax approved in 2005, which is currently set to expire in 2012.

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 will be imposed annually beginning on July 1, 2010. The tax will be collected by the Alameda County Treasurer-Tax Collector just as ad valorem property taxes are collected. Upon application to the District, an exemption from the special parcel tax may be granted (a) 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 hiring and retaining librarians; preserving small class sizes; and hiring and retaining qualified teachers. 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 combine the special taxes. Those special taxes, however, will continue in effect until their scheduled expiration, if any.

s/RICHARD E. WINNIE
County Counsel
The above statement is an impartial analysis of Measure J, which measure is printed in full in this sample ballot.
ARGUMENT IN FAVOR OF MEASURE J

MEASURE J - COMBINED TAXES

In light of the serious reductions to the Albany schools budget because of the California state budget crisis, MEASURE J IS DESIGNED TO STABILIZE, WITHOUT INCREASING, EXISTING LOCAL FUNDING FOR THE SCHOOLS. The measure reduces local taxes for seniors and low income families, a small but welcome help during difficult economic times.

Albany currently has three separate special schools taxes. Each has slightly different rules and exemptions. Because of drastic state budget cuts to schools, Albany is now dependent on this local funding wisely approved by Albany voters in the past. One of these taxes is set to expire in 2013, which means that Albany schools are faced with additional budget cuts of over 2 million dollars at a time when we can least afford it.

Measure J will stabilize local funding for the schools and help the community. It:

- Combines the three existing taxes, WITHOUT INCREASING ANY TAXES, into one, uniform tax with annual adjustments for inflation.
- Prevents the expiration of one tax, saving the schools 2 million dollars that are desperately needed to maintain the high quality of education in Albany.
- Extends exemptions on all local schools taxes to seniors and low income families: A REDUCTION IN TAXES of $132 per year for seniors and $288 per year for low income families.
- Maintains funding for science, technology, athletics, and foreign language courses, including smaller than state average class sizes, library and mental health services at every site, and safe facilities throughout the district.

The combined measure also provides for an annual audit so the community will always know that funds are being spent effectively as intended. Measure J needs a 2/3 vote to pass.

Thank you for your YES vote! Working together our community can survive and thrive in these tough times.

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 J were submitted)

<table>
<thead>
<tr>
<th>Full Text of Measure J</th>
</tr>
</thead>
</table>
| ALBANY UNIFIED SCHOOL DISTRICT  
LOCAL EDUCATION PROTECTION ACT OF 2009  

This Proposition may be known and referred to as the "Albany Unified School District Local Education Protection Act of 2009" or as "Measure J".

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.

It is essential that the Albany Unified School District (the "District") have stable funding sources to maintain its quality academic programs, including librarians; student mental health services; courses in science, technology, arts, music, and foreign language; and athletics, including extra-curricular activities; and will help preserve small class sizes and allow the District to attract and retain highly qualified teachers;

Perpetual California State budget problems threaten the District's many successful educational programs with an increasingly uncertain fiscal future.

However, local voters and taxpayers have provided strong support of the District's schools with parcel tax measures since 1987.

The District's three current parcel tax programs, passed in 1987, 1999, and 2005, contain inconsistent rates and terms, and do not all contain exemptions and rebates for seniors and low-income residents. In addition, the District's Measure A approved by voters in November, 2005, will expire in 2012 if not re-approved, leaving critical educational programs at risk in the near future.

By combining, replacing and re-enacting all existing parcel taxes, local voters can ensure that our schools will receive a stable, reliable, local source of funding, while treating all taxpayers equally and fairly.

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) commencing on July 1, 2010 at the rate of $555 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 $0.11 per square foot of land area or $555 per parcel, whichever is greater.

The education parcel tax authorized by this Proposition shall replace the three existing special taxes approved by the voters of the District in 1987, 1999 and 2005, and the initial rate of the education parcel tax is equal to the 2009-10 combined rate of the three replaced taxes. In the event that this Proposition is not approved by the requisite vote, the existing parcel taxes shall continue in effect until their scheduled expiration, if any. Under no circumstances shall the education parcel tax approved in this Proposition and any of the three existing measures be
collected in the same year.

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 Local Education Protection Act shall be authorized to be used only to provide financial support to local school programs in accordance with priorities established by the Board of Education and to the extent of available funds, including but not limited to:

- hire and retain librarians;
- provide student mental health services;
- offer courses in science, technology, arts, music, and foreign language;
- offer athletics, including extra-curricular activities;
- preserve small class sizes;
- attract and retain highly qualified teachers;

and to provide other financial support to the extent of available funds to maintain and support the District's academic programs and facilities, including the purchase of instructional equipment, materials and supplies.

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.