

Board Office Use: Legislative File Info.	
File ID Number	15-1482
Introduction Date	8/12/15
Enactment Number	15-1291
Enactment Date	8/12/15 20



OAKLAND UNIFIED  
SCHOOL DISTRICT

Community School Thriving Students

# Memo

**To** Board of Education

**From** Jacqueline P. Minor, General Counsel

**Board Meeting Date** August 12, 2015

**Subject**

**Action Requested** **Ratification by the Board of Education of the Certification and Mutual Indemnification Agreement with the County of Alameda authorizing the County to collect 2015-16 taxes, assessments and fees on secured property tax bills on behalf of the District, specifically, bond and parcel taxes**

**Background/Discussion** Annually the District is required to execute a Certification and Mutual Indemnification Agreement with the County of Alameda authorizing the County to collect taxes, assessments and fees on secured property tax bills on behalf of the District, specifically, bond and parcel taxes.

**Recommendation** **Ratification by the Board of Education of the Certification and Mutual Indemnification Agreement with the County of Alameda authorizing the County to collect 2015-16 taxes, assessments and fees on secured property tax bills on behalf of the District, specifically, bond and parcel taxes**

**Fiscal Impact** n/a

**Attachments**

- Agreement

**Certification and Mutual Indemnification Agreement**

The OAKLAND UNIFIED SCHOOL DISTRICT (hereafter referred to as public agency), by and through its Attorney, hereby certifies that to its best current understanding of the law, the taxes, assessments and fees placed on the 2015/16 Secured Property Tax bill by the public agency met the requirements of Proposition 218 that added Articles XIIC and XIID to the State Constitution.

Therefore, for those taxes, assessments and fees which are subject to Proposition 218 and which are challenged in any legal proceeding on the basis that the public agency has failed to comply with the requirements of Proposition 218; the public agency agrees to defend, indemnify and hold harmless the County of Alameda, its Board of Supervisors, its Auditor-Controller/Clerk-Recorder, its officers and employees.

The public agency will pay any final judgment imposed upon the County of Alameda as a result of any act or omission on the part of the public agency in failing to comply with the requirements of Proposition 218.

The County of Alameda, by and through its duly authorized agent, hereby agrees to defend, indemnify and hold harmless the public agency, its employees, agents and elected officials from any and all actions, causes of actions, losses, liens, damages, costs and expenses resulting from the sole negligence of the County of Alameda in assessing, distributing or collecting taxes, assessments and fees on behalf of the public agency.

If a tax, assessment or fee is challenged under Proposition 218 and the proceeds are shared by both the public agency and the County of Alameda; then the parties hereby agree that their proportional share of any liability or judgment shall be equal to their proportional share of the proceeds from the tax, assessment or fee.

The above terms are accepted by the public agency and I further certify that I am authorized to sign this agreement and bind the public agency to its terms.

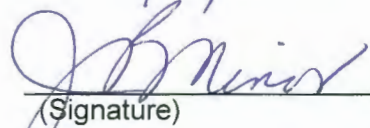
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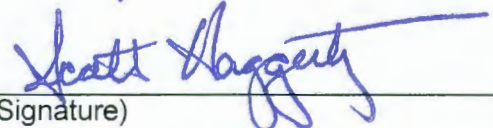
OAKLAND UNIFIED SCHOOL DISTRICT

COUNTY OF ALAMEDA

Dated: 6/9/15

Dated: 9/15/15

By:   
(Signature)

By:   
(Signature)


Jacqueline P. Minor  
(Print Name)

SCOTT HAGGERTY  
(Print Name)

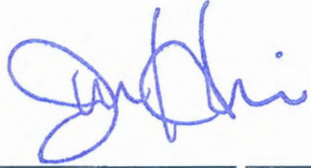
General Counsel  
(Print Title)

President of the Board of Supervisors of  
of Alameda County, California  
(Print Title)

File ID Number: 15-1482  
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By: OA

Approved as to form:  
  
Farand C. Kan,  
Deputy County Counsel

Ratification by the Board of Education of the Certification and Mutual Indemnification Agreement with the County of Alameda authorizing the County to collect 2015-16 taxes, assessments and fees on secured property tax bills on behalf of the District



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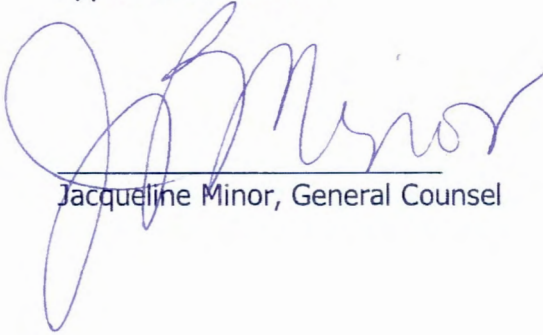
James Harris  
President, Board of Education



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Antwan Wilson  
Superintendent and Secretary, Board of Education

Approved As to Form



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Jacqueline Minor, General Counsel

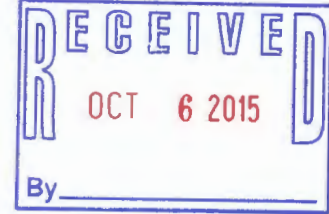




**ALAMEDA COUNTY**  
**AUDITOR-CONTROLLER AGENCY**  
**STEVE MANNING**  
AUDITOR-CONTROLLER/CLERK-RECORDER

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October 1, 2015



OAKLAND UNIFIED SCHOOL DISTRICT  
1000 Broadway, Suite 450  
Oakland, CA 94606

Attention: Jacqueline P. Minor, General Counsel

**CERTIFICATION AND MUTUAL INDEMNIFICATION AGREEMENT**

Enclosed is an executed original Certification and Mutual Indemnification Agreement between the City/District and County of Alameda for the 2015/16 Fiscal Year.

Please call me at 510-272-6557 if you have any questions.

Sincerely,

Trina M. Caballero  
Principal Auditor

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**Central Collections Division**

1221 Oak St., Rm. 220  
Oakland, CA 94612  
Tel: (510) 208-9900  
Fax: (510) 208-9932

**Office of the Auditor-Controller**

Melissa Wilk, Chief Deputy Auditor  
1221 Oak St., Rm. 249  
Oakland, CA 94612  
Tel: (510) 272-6565  
Fax: (510) 272-6502

**Clerk-Recorder's Office**

1106 Madison St., 1<sup>st</sup> Floor  
Oakland, CA 94607  
Tel: (510) 272-6362  
Fax: (510) 208-9858



**ALAMEDA COUNTY**  
**AUDITOR-CONTROLLER AGENCY**  
**STEVE MANNING**  
AUDITOR-CONTROLLER/CLERK-RECORDER

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May 28, 2015

OAKLAND UNIFIED SCHOOL DISTRICT  
1000 Broadway, Suite 450  
Oakland, CA 94606  
ATTN: Ruth Alahydoian, Chief Financial Officer

**CERTIFICATION OF TAXES, ASSESSMENTS & FEES**

The collection of the Cities, Special Districts and Schools' special taxes, assessments and fees on the Secured Tax Roll requires a Certification and Mutual Indemnification Agreement with the County.

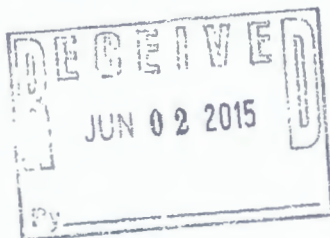
Please have the appropriate individual sign the enclosed agreements and return the three originals to my attention, at the Office of Auditor-Controller, 1221 Oak Street, Room 249, Oakland, CA 94612. Our office will request the Board of Supervisors to sign the agreements and mail an executed original agreement to you in early October.

Please return your signed certification statements no later than **August 10th**. It is important to note that no assessments can be processed without the certification statements.

If you have any questions, please call me at (510) 272-6557.

Sincerely,

Trina M. Caballero, Principal Auditor  
Tax Analysis



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