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Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Joshua R. Daniels, General Counsel

Meeting Date June 23, 2021

Subject Certification and Mutual Indemnification Agreement Regarding Taxes, Assessments, and Fees for 2021-22

Ask of the Board Approval by the Board of Education of the Certification and Mutual Indemnification Agreement between District and the County of Alameda authorizing the County to collect 2021-22 taxes, assessments and fees on secured property tax bills on behalf of the District, specifically, bond and parcel taxes.

Background & Discussion The County of Alameda, on behalf of the Oakland Unified School District, levies and collects various taxes, assessments, and fees. The attached “Certification and Mutual Indemnification Agreement” is an annual and routine agreement in which the District:

- Certifies that to the best of its knowledge, the taxes, assessments and fees placed on the 2021/22 Secured Property Tax bill by the District met certain constitutional provisions.
- Agrees to pay any final judgment imposed upon the County of Alameda as a result of any act or omission on the part of the District in failing to comply with the requirements of Proposition 218.

For its part, the County of Alameda agrees to defend, indemnify and hold harmless the District 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 District.

The District must sign and return the Certification and Mutual Indemnification Agreement on or before August 10, 2021. Adoption approves the Agreement. It will be routinely executed pursuant to Board Bylaws 9121 and 9122 and timely delivered to the County.

Fiscal Impact N/A

Attachment(s)

- Certification and Mutual Indemnification Agreement from Alameda County regarding taxes, assessments, and fees for 2021-22



**ALAMEDA COUNTY
AUDITOR-CONTROLLER AGENCY
MELISSA WILK**

November 1, 2021

OAKLAND UNIFIED SCHOOL DISTRICT
1000 Broadway, Suite 300
Oakland, CA 94607

Attention: Robin Sasada, Senior Executive Assistant

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 2021/22 Fiscal Year.

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

Sincerely,

Trina M. Caballero
Division Chief

Office of the Auditor-Controller
1221 Oak St., Suite 249
Oakland, CA 94612
Tel: (510) 272-6565
Fax: (510) 272-6502

Central Collections Division
1221 Oak St., Suite 220
Oakland, CA 94612
Tel: (510) 208-9900
Fax: (510) 208-9932

Clerk-Recorder's Office, Main
1106 Madison St., 1st Floor
Oakland, CA 94607
Tel: (510) 272-6362
Fax: (510) 208-9858

Clerk-Recorder's Office, Tri-Valley
7600 Dublin Blvd.
Dublin, CA 94568
Tel: (510) 272-6362
Fax: (510) 208-9858

Certification and Mutual Indemnification Agreement

The OAKLAND UNIFIED SCHOOL DISTRICT (hereafter referred to as public agency) hereby certifies that to the best of its knowledge, the taxes, assessments and fees placed on the 2021/22 Secured Property Tax bill by the public agency met the requirements of Proposition 218 that added Articles XIII C and XIII D 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 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 net amount of the proceeds after deduction of the County's compensation for collection 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 net amount 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.

C-2021-90

OAKLAND UNIFIED SCHOOL DISTRICT

COUNTY OF ALAMEDA

Dated:

6/24/2021

Dated:

SEP 21 2021

Dated:

Dated:

By:



(Signature)

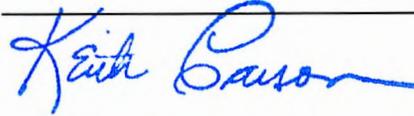
Shanthi Gonzales

(Print Name)

President, Board of Education

(Print Title)

By:



(Signature)

KEITH CARSON

(Print Name)

President of the Board of Supervisors
County of Alameda, California

(Print Title)



Kyla Johnson-Trammell, Secretary, Board of Education

Approved as to form:



Farand C. Kan,
Deputy County Counsel