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**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

BOARD OF EDUCATION 2011

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November 25, 2011

Via E-mail

Honorable S. Joseph Simitian
State Senator, 11th District
California State Senate
State Capitol
Sacramento, CA 95814

Dear Senator Simitian:

Enclosed please find a copy of Oakland Unified School District Governing Board Resolution No. 1112-0085, adopted November 16, 2011, supporting enactment of Senate Constitutional Amendment (SCA) 5.

Sincerely,

Edgar Rakestraw, Jr.
Secretary, Governing Board

ER: bj

cc: Honorable Jody London, President (w/o enclosure)
Tony Smith, Ph.D., Superintendent (w/o enclosure)
Jacqueline Minor, General Counsel (w/o enclosure)

Enclosure

**RESOLUTION OF THE GOVERNING BOARD
OF THE OAKLAND UNIFIED SCHOOL DISTRICT**

Resolution 1112-0085

In Support of Senate Constitutional Amendment (SCA) 5

WHEREAS, Senate Constitutional Amendment 5 (Simitian), which reduces the two-thirds vote requirement on parcel taxes, will be acted on by the California State Legislature; and

WHEREAS, reductions in the State General Fund revenue have led to reduced school funding; and

WHEREAS, State General Fund revenue is unstable and erratic, which results in unpredictable funding levels for school districts and county offices of education; and

WHEREAS, parcel tax revenue can provide a stable, predictable source of school revenue; and

WHEREAS, passage of SCA 5 will empower local voters to invest in their schools based on the needs of their communities by requiring a tough, but fair 55 percent vote to pass local parcel taxes, while protecting taxpayers and homeowners with accountability provisions that will ensure that funds generated from parcel taxes are not wasted or mismanaged; and

WHEREAS, revenue from parcel taxes can be spent according to local priorities and are not subject to State control; and

WHEREAS, the two-thirds vote requirement results in minority rule by requiring two "yes" votes to cancel out one no vote; and

WHEREAS, passage of SCA 5 will allow local voters to decide to make investments in their neighborhood schools in addition to State funding;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the Oakland Unified School District strongly urges the California State Legislature to support and adopt SCA 5.

Passed and Adopted by the following vote:


AYES: David Kakishiba, Gary Yee, Noel Gallo, Christopher Dobbins, Vice President Jumoke Hodge, President Jody London

NOES: None


ABSTAINED: None

ABSENT: None

I hereby certify that the foregoing is a full, true and correct copy of a Resolution adopted by the Governing Board of the Oakland Unified School District at a Regular Meeting held November 16, 2011.



Edgar Rakestraw, Jr.
Secretary of the Governing Board
Oakland Unified School District

File ID Number: 11-3003
Introduction Date: 11/16/11
Enactment Number: 11-2356
Enactment Date: 11/16/11
By: 

Senate Constitutional Amendment

No. 5

Introduced by Senator Simitian

(Principal coauthor: Senator Alquist)

(Coauthors: Senators Calderon, Corbett, De León, DeSaulnier, Evans, Hancock, Kehoe, Leno, Lieu, Liu, Lowenthal, Padilla, Pavley, Price, Steinberg, Vargas, Wolk, Wright, and Yee)

(Coauthors: Assembly Members Blumenfield, Chesbro, Gordon, Huffman, and Skinner)

December 6, 2010

Senate Constitutional Amendment No. 5—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of, and by adding Section 4.5 to, Article XIII A thereof, by amending Section 2 of Article XIII C thereof, and by amending Section 3 of Article XIII D thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SCA 5, as amended, Simitian. Taxation: educational entities: parcel tax.

The California Constitution conditions the imposition of a special tax by a city, county, or special district upon the approval of $\frac{2}{3}$ of the voters of the city, county, or special district voting on that tax, and prohibits these entities from imposing an ad valorem tax on real property or a transactions or sales tax on the sale of real property.

This measure would alternatively condition the imposition, extension, or increase of a parcel tax, as defined, by a school district, community college district, or county office of education upon the approval of 55% of its voters voting on the proposition, if the proposition meets specified

requirements. This measure would also make conforming changes to related provisions.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

1 *Resolved by the Senate, the Assembly concurring,* That the
2 Legislature of the State of California at its 2010–11 Regular
3 Session commencing on the sixth day of December 2010,
4 two-thirds of the membership of each house concurring, hereby
5 proposes to the people of the State of California, that the
6 Constitution of the State be amended as follows:

7 First—That Section 4 of Article XIII A thereof is amended to
8 read:

9 SEC. 4. Except as provided by Section 4.5, a city, county, or
10 special district, by a two-thirds vote of its voters voting on the
11 proposition, may impose a special tax within that city, county, or
12 special district, except an ad valorem tax on real property or a
13 transactions tax or sales tax on the sale of real property within that
14 city, county, or special district.

15 Second—That Section 4.5 is added to Article XIII A thereof,
16 to read:

17 SEC. 4.5. (a) An imposition, extension, or increase by a school
18 district, community college district, or county office of education
19 of a parcel tax on real property within its jurisdiction shall be
20 approved by 55 percent of the voters of that district or county
21 voting on the proposition, if all of the following conditions are
22 met:

23 (1) The proposition is approved by a two-thirds vote of the
24 membership of the governing board of the school district,
25 community college district, or county office of education.

26 (2) The proposition contains all of the following accountability
27 requirements:

28 (A) A list of the specific purposes and programs *that are* to be
29 funded.

30 (B) A requirement that the proceeds be used only for the
31 purposes and programs specified in the proposition, and not for
32 any other purpose.

33 (C) To ensure compliance with subparagraph (B), a requirement
34 that the governing board of the school district, community college
35 district, or county office of education conduct an annual

1 independent financial audit of the amount of parcel tax proceeds
2 collected and expended, and the specified purposes and programs
3 funded.

4 (D) To ensure compliance with subparagraph (B), a requirement
5 that the governing board of the school district, community college
6 district, or county office of education establish a citizens' oversight
7 committee to review all expenditures of proceeds and financial
8 audits, and report its findings to the governing board and to the
9 public.

10 (3) The proposition allows for an exemption from tax, to be
11 claimed under procedures established by the county, for any parcel
12 that, as of January 1 of each year, is owned by, and upon which is
13 located the principal residence of, either a person or persons 65
14 years of age or older, or, without regard to age, a person or persons
15 receiving Supplemental Security Income for a disability.

16 (b) For purposes of this section, "parcel tax" means a special
17 tax imposed upon a parcel of real property at a rate that is
18 determined without regard to that property's value.

19 (c) The total amount of parcel tax impositions, increases, or
20 extensions submitted to the voters for approval in accordance with
21 this section at any election by a school district, community college
22 district, or county office of education shall not exceed two hundred
23 fifty dollars (\$250) per parcel each year. This maximum amount
24 shall be annually adjusted to account for inflation, measured as
25 the annual change, from June to June of each year, in the United
26 States city average of the Consumer Price Index for all Urban
27 Consumers, as published by the United States Bureau of Labor
28 Statistics, or any successor to that index.

29 (d) Proceeds of any tax approved pursuant to this section shall
30 not be used to pay salaries of any administrator of any school
31 district, community college district, or county office of education.

32 (e) This section does not limit any otherwise existing authority
33 of a school district, community college district, or county office
34 of education to impose a special tax approved in accordance with
35 Section 4 of this article or Section 2 of Article XIII C.

36 Third—That Section 2 of Article XIII C thereof is amended to
37 read:

38 SEC. 2. Notwithstanding any other provision of this
39 Constitution:

1 (a) Any tax imposed by any local government is either a general
2 tax or a special tax. A special district or agency, including a school
3 district, has no authority to levy a general tax.

4 (b) A local government may not impose, extend, or increase
5 any general tax unless and until that tax is submitted to the
6 electorate and approved by a majority vote. A general tax is not
7 deemed to have been increased if it is imposed at a rate not higher
8 than the maximum rate so approved. The election required by this
9 subdivision shall be consolidated with a regularly scheduled general
10 election for members of the governing body of the local
11 government, except in cases of emergency declared by a unanimous
12 vote of the governing body.

13 (c) Any general tax imposed, extended, or increased, without
14 voter approval, by any local government on or after January 1,
15 1995, and prior to the effective date of this article, may continue
16 to be imposed only if that general tax is approved by a majority
17 vote of the voters voting in an election on the issue of the
18 imposition, which election shall be held no later than November
19 6, 1996, and in compliance with subdivision (b).

20 (d) Except as provided by Section 4.5 of Article XIII A, a local
21 government may not impose, extend, or increase any special tax
22 unless and until that tax is submitted to the electorate and approved
23 by a two-thirds vote. A special tax is not deemed to have been
24 increased if it is imposed at a rate not higher than the maximum
25 rate so approved.

26 Fourth—That Section 3 of Article XIII D thereof is amended
27 to read:

28 SEC. 3. (a) An agency shall not assess a tax, assessment, fee,
29 or charge upon any parcel of property or upon any person as an
30 incident of property ownership except:

31 (1) The ad valorem property tax imposed pursuant to Article
32 XIII and Article XIII A.

33 (2) Any special tax receiving a two-thirds vote pursuant to
34 Section 4 of Article XIII A, or, as applicable, a 55 percent vote
35 pursuant to Section 4.5 of Article XIII A.

36 (3) Assessments as provided by this article.

37 (4) Fees or charges for ~~property-related~~ *property-related* services
38 as provided by this article.

1 (b) For purposes of this article, fees for the provision of electrical
2 or gas service are not deemed charges or fees imposed as an
3 incident of property ownership.

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6 **CORRECTIONS:**

7 **Heading—Coauthors—Page 1.**

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