

**Board Office Use: Legislative File Info.**

File ID Number	13-1858
Introduction Date	8-14-13
Enactment Number	13-1555
Enactment Date	8/14/13 <i>o2</i>



OAKLAND UNIFIED  
SCHOOL DISTRICT

Community Schools, Thriving Students

# Memo

**To** Board of Education

**From** Gary Yee, Ed.D., Acting Superintendent  
By: Vernon Hal, Deputy Superintendent, Business & Operations *VEH*

**Board Meeting Date** 8/14/13  
(To be completed by Procurement)

**Subject** Certification and Indemnification Agreement with the County of Alameda for the 2013-14 Secured Property Tax Bill

**Action Requested** Approval by the Board of Education of Certification and Mutual Indemnification Agreement with the County of Alameda for the collection of the District's Fiscal Year 2013-14 Measure G Parcel Tax.

**Background** The collection of the Cities, Special Districts and School's special taxes, assessments and fees on the Secured Tax Roll for 2013-14 requires a Certification and Mutual Indemnification Agreement with the County. The County requests the Board of Supervisors to sign three original agreements along with assessments' data no later than August 12<sup>th</sup>, 2013 Board Meeting.

**Discussion** The Office of Auditor-Controller has granted the district an extension until August 16th for submittal of the agreements.

**Recommendation** Approval by the Board of Education of Certification and Mutual Indemnification Agreement with the County of Alameda for the collection of the District's Fiscal Year 2013-14 Measure G Parcel Tax.

**Attachments**

- Certification and Mutual Indemnification Agreements



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## OAKLAND UNIFIED SCHOOL DISTRICT FINANCIAL SERVICES DIVISION

### **IMPORTANT NOTICE TO TAXPAYERS - MEASURE G - LOW INCOME PARCEL TAX EXEMPTION**

THE OAKLAND UNIFIED SCHOOL DISTRICT ("DISTRICT") IS HEREBY ANNOUNCING THAT THE APPLICATION FOR AN EXEMPTION FROM THE \$195.00 MEASURE G PARCEL TAX FOR THE 2013-2014 FISCAL YEAR WILL BE AVAILABLE FROM THE DISTRICT BEGINNING ON APRIL 1, 2013. APPLICATIONS MAY BE PICKED-UP IN THE DISTRICT'S FINANCIAL SERVICES OFFICE, 1011 UNION STREET, AUDITORIUM ROOM, OAKLAND, CA 94607 OR ACQUIRED FROM [WWW.OUSD.K12.CA.US](http://WWW.OUSD.K12.CA.US) BY CLICKING THE APPLICATIONS FOR MEASURE G PARCEL TAX EXEMPTION LINK. THE FINANCIAL SERVICES OFFICE HOURS ARE MONDAY – FRIDAY, 8:00 A.M. TO 4:00 P.M AND THE PHONE NUMBER FOR THE MEASURE G PARCEL TAX EXEMPTIONS APPLICATION DESK IS (510) 879-8884.

PLEASE NOTE THAT AN EXEMPTION FROM THE ANNUAL MEASURE G PARCEL TAX ASSESSMENT EXISTS FOR OWNERS OF SINGLE FAMILY RESIDENTIAL UNITS IN WHICH THEY RESIDE, WHOSE COMBINED FAMILY INCOME FROM ALL SOURCES FOR THE 2012 CALENDAR YEAR (JANUARY 1, 2012 – DECEMBER 31, 2012) WAS AT OR BELOW THE INCOME LEVEL QUALIFYING AS "VERY LOW INCOME" FOR A FAMILY OF SUCH SIZE UNDER SECTION 8 OF THE U.S. HOUSING ACT (42 U.S.C.A., 1437 ET SEQ.). **PARCEL OWNERS MUST APPLY FOR THE EXEMPTION EACH YEAR.**

THE DISTRICT WILL ACCEPT **APPLICATIONS FOR AN EXEMPTION** FROM THE 2012-2013 MEASURE G PARCEL TAX UNTIL **FRIDAY, JULY 26, 2013**. APPLICATIONS MUST BE SUBMITTED, IN PERSON OR BY MAIL, TO THE DISTRICT'S FINANCIAL SERVICES OFFICE, AT THE ADDRESS SPECIFIED ABOVE IN THIS NOTICE. APPLICANTS ARE RESPONSIBLE FOR COMPLETING THEIR OWN MEASURE G APPLICATIONS, AND FOR ENSURING THAT ALL REQUIRED ATTACHMENTS ARE SUBMITTED ALONG WITH THEIR PROPERLY COMPLETED AND SIGNED APPLICATIONS.

THE MEASURE G EXEMPTION APPLICATION INCLUDES THE ADDRESS WHERE COMPLETED APPLICATIONS MUST BE SUBMITTED. THE APPLICATION INFORMS APPLICANTS ON HOW AND WHEN THEY WILL KNOW WHETHER THEIR REQUEST FOR AN EXEMPTION FROM THE MEASURE G PARCEL TAX WAS ACCEPTED OR DENIED. YOU MAY CALL **879-8884** IF YOU HAVE QUESTIONS ABOUT MEASURE G NOT ANSWERED BY THIS LEGAL NOTICE OR BY THE INFORMATION ON THE EXEMPTION APPLICATION.

MEASURE G IS THE PARCEL TAX INITIATIVE THAT WAS PASSED BY VOTERS IN THE FEBRUARY 5, 2008 OAKLAND ELECTION. MEASURE G PROVIDES FOR AN ANNUAL SPECIAL TAX OF \$195.00 PER TAXABLE PARCEL IN THE CITY OF OAKLAND FOR AN INDEFINITE PERIOD, BEGINNING JULY 1, 2009.

s/Vernon Hal, Deputy Superintendent, Business Services & Operations





OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools Thriving Students

**MEASURE G – LOW INCOME PARCEL TAX EXEMPTION APPLICATION**  
**2013 – 2014 FISCAL YEAR**

**DIRECTIONS:**

Complete this form legibly and in full. Applicants have from April 1, 2013 to July 26, 2013 to submit this Exemption Application to the District. If you mail your Exemption Application to the District, it is recommended that you do so by Certified Mail, Return Receipt Requested. Please be sure to include the Assessor's Parcel Number of your property on the Application.

PLEASE SUBMIT OR MAIL YOUR COMPLETED MEASURE G PARCEL TAX EXEMPTION APPLICATION TO:

FINANCIAL SERVICES DEPARTMENT  
ATTN: MEASURE G EXEMPTION APPLICATION  
OAKLAND UNIFIED SCHOOL DISTRICT  
1011 UNION STREET, AUDITORIUM  
OAKLAND, CA 94607

After reviewing your EXEMPTION APPLICATION, the District will either approve or deny your request for a Measure G Parcel Tax Exemption for the fiscal year 2013-2014. The decision of the District shall be based solely on the "very low income" criteria specified below and the information provided in your Exemption Application. The District's decision shall be final. If your Exemption Application is approved, the District will notify the Alameda County Assessor's Office to delete the Measure G Parcel Tax from your 2012-2013 Tax Statement sent by the County Tax Collector. Please note that applicant's may be subject to providing a copy of your property tax bill to substantiate eligibility for exemption. If your Exemption Application is denied, you will receive notice and/or a denial letter by September 30, 2013, and the Measure G Parcel Tax assessment will appear on your Tax Statement, and should be timely paid to avoid late fees.

**COMPLETE ALL OF THE FOLLOWING:**

1. \_\_\_\_\_  
 PRINT: APPLICANT'S LAST NAME FIRST NAME

\_\_\_\_\_  
 PRINT: SINGLE FAMILY RESIDENCE ADDRESS FORMING BASIS FOR PARCEL TAX EXEMPTION REQUEST ASSESSOR'S PARCEL NUMBER

\_\_\_\_\_  
 PRINT: CITY STATE ZIP CODE TELEPHONE NUMBER

\_\_\_\_\_  
 SOCIAL SECURITY NUMBER YEAR(S) LIVED AT ABOVE ADDRESS \_\_\_\_\_

2. I hereby apply for an Exemption from the Oakland Unified School District's Measure G Parcel Tax assessment for the 2013-2014 fiscal year. The above address describes the single-family residential unit in which I reside. My combined family income from all sources for the previous calendar year, (January 1, 2012 to December 31, 2012), was at or below the federal standard which defines "very low income" for a family the size of mine under Section 8 of the United States Housing Act of 1937. (42 U.S.C.A., §§ 1437, et seq.)

You may use the following table, which sets forth annual family income limits for determination of whether "very low income" status exists.

**FAMILY INCOME LIMITS**  
Very Low Income - (January 1, 2012 to December 31, 2012)

	<u>Less Than:</u>
1 Person	\$32,750 Annually
2 Persons	\$37,400 Annually
3 Persons	\$42,100 Annually
4 Persons	\$46,750 Annually
5 Persons	\$50,500 Annually
6 Persons	\$54,250 Annually
7 Persons	\$58,000 Annually
8 Persons	\$61,750 Annually

**INCOME INFORMATION**

a) Applicant's Personal Income for January 1, 2012 to December 31, 2012:

\$ \_\_\_\_\_  
 (includes wages, salaries, tips, entitlements, social security, pension(s), annuity, etc.)

b) Personal Income of Applicant's Spouse, if applicable, January 1, 2012 to December 31, 2012:

\$ \_\_\_\_\_  
 (includes wages, salaries, tips, entitlements, social security, pension(s), annuity, etc.)

c) Personal Income of Other Family Members, if applicable, January 1, 2012 to December 31, 2012:

\$ \_\_\_\_\_  
 (includes wages, salaries, tips, entitlements, social security, pension(s), annuity, etc. of other family members, e.g., sons, daughters, who reside with you)

d) TOTAL COMBINED PERSONAL FAMILY INCOME January 1, 2012 to December 31, 2012:

\$ \_\_\_\_\_ Total number of family members who reside in residence: \_\_\_\_\_

4. **Attach legible copies of federal tax returns, W-2 forms or other income verification to this Exemption Application for all person(s) listed above which substantiate the above stated amounts of Personal Income for each family member. Your application may be automatically denied if income verification documentation for all person(s) listed above is not included with your application.**

5. I DECLARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE ABOVE-INFORMATION AND THE ATTACHED DOCUMENTS ARE TRUE AND CORRECT. I UNDERSTAND THE OAKLAND UNIFIED SCHOOL DISTRICT MAY VERIFY THE ABOVE INFORMATION BY CONTACTING MY/OUR INCOME SOURCES [EMPLOYERS, ENTITLEMENTS PROVIDERS, GOVERNMENT OFFICIALS, OR OTHERS] AND I HEREBY AUTHORIZE SUCH PERSONS TO RELEASE RELEVANT INFORMATION TO THE OAKLAND UNIFIED SCHOOL DISTRICT TO VERIFY THE INFORMATION PROVIDED.

\_\_\_\_\_  
 PRINT: NAME OF APPLICANT

\_\_\_\_\_  
 SIGNATURE OF APPLICANT

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 APPLICANT'S SPOUSE (if applicable)

\_\_\_\_\_  
 SIGNATURE OF SPOUSE

\_\_\_\_\_  
 DATE





**ALAMEDA COUNTY**  
**AUDITOR-CONTROLLER AGENCY**  
**PATRICK O'CONNELL**  
AUDITOR-CONTROLLER/CLERK-RECORDER

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May 24, 2013

OAKLAND UNIFIED SCHOOL DISTRICT  
1025 Second Avenue  
Oakland, CA 94606  
ATTN: Vernon Hal, 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 individuals 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.

Please return your signed certification statements along with your assessments' data to our office no later than **August 12, 2013**. 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

**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 2013/14 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.

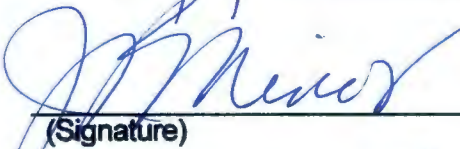
The above terms are accepted by the public agency and I further certify that I am authorized to sign this agreement and bind the public agency to its terms.

OAKLAND UNIFIED SCHOOL DISTRICT

COUNTY OF ALAMEDA

Dated: 7/5/2013

Dated: \_\_\_\_\_

By:   
(Signature)


By: \_\_\_\_\_  
(Signature)

Jacqueline Minor  
(Print Name)

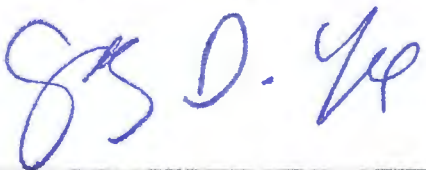
\_\_\_\_\_  
(Print Name)

General Counsel  
(Print Title)


\_\_\_\_\_  
(Print Title)

  
David Kakishiba  
President, Board of Education

Approved as to form:

  
Gary Yee, Ed.D.  
Secretary, Board of Education

\_\_\_\_\_  
John Thomas Seyman,  
Deputy County Counsel

File ID Number: 13-658  
Introduction Date: 8/14/13  
Enactment Number: 13-1555  
Enactment Date: 8/14/13  
By: 



**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 2013/14 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.

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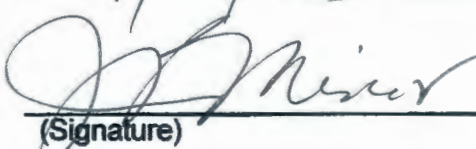
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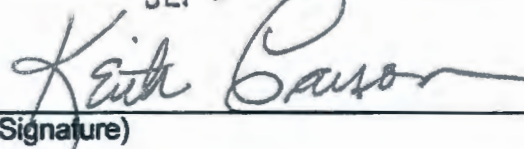
OAKLAND UNIFIED SCHOOL DISTRICT

COUNTY OF ALAMEDA

Dated: 7/05/2013

Dated: SEP 17 2013

By:   
(Signature)

By:   
(Signature)

Jacqueline P. Minar  
(Print Name)

KEITH CARSON  
(Print Name)


General Counsel  
(Print Title)

PRESIDENT OF THE BOARD OF SUPERVISOR  
OF ALAMEDA COUNTY, CALIFORNIA  
(Print Title)

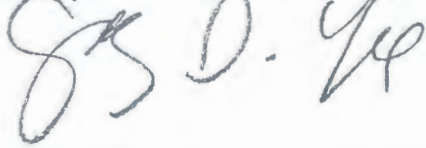


Approved as to form:

David Kakishiba  
President, Board of Education



John Thomas Seyman,  
Deputy County Counsel



Gary Yee, Ed.D.  
Secretary, Board of Education

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