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# Board Cover Memorandum

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
 Joshua R. Daniels, Chief Governance Officer  
 Sondra Aguilera, Chief Academic Officer  
 Matin Abdul-Qawi, High School Network Superintendent

**Meeting Date** June 22, 2022

**Subject** Resolution No. 2122-0088 - Calling a Parcel Tax Election for November 2022

**Ask of the Board** Adoption by the Board of Education of Resolution No. 2122-0088 - Calling a Parcel Tax Election for November 2022

**Background** Measure N, also known as the “Oakland College and Career Readiness For All Act,” was approved by Oakland voters in 2014. The Measure authorizes the levy of a fixed \$120 per-parcel tax on each taxable parcel in the City of Oakland with low income and senior citizen exemptions. No more than ten (10) percent of the funds can be spent on administrative costs. By its terms, Measure N expires June 30, 2025.

The purpose of Measure N is “to pay for the implementation of a comprehensive approach to high school education in Oakland that integrates challenging academics with career-based learning and real-world work experiences” and to “create[] small learning communities of career-oriented pathways, and offer[] intensive, individualized support to create the conditions for all students to graduate high school prepared to succeed in college and career.” The Measure has five goals:

- Decrease the high school drop-out rate,
- Increase the high school graduation rate,
- Increase high school students’ readiness to succeed in college and career,
- Increase middle school students’ successful transition to high school, and

- Reduce disparities in student achievement and student access to career pathways based on race, ethnicity, gender, socio-economic status, English Learner-status, special needs-status, and residency.

In October 2021, the Board of Education adopted Resolution No. 2122-0016 - Determining Whether, When, And How To Ask Voters To Reauthorize Measure N subsequently amended by Resolution No. 2122-0016A - Moving Staff Recommendation Regarding When To Reauthorize Measure N To June 2022 (together, the “Reauthorizing Measure N Resolution”). The Reauthorizing Measure N Resolution directed the Superintendent or designee to bring forward a recommendation to the Board by June 2022 regarding whether to a parcel tax that would reauthorize Measure on the 2022 or 2024 General Election ballot. The Reauthorizing Measure N Resolution further directed the Superintendent or designee to make recommendations with respect to the following six areas: tax rate structure; inflation escalator; sunset date or evergreen; school allocation formula; permissible uses; and incentives for pathway participation. In developing the recommendations, the Reauthorizing Measure N Resolution acknowledged the possible need to contract with consultants to conduct a voter poll and/or to provide advice on communication and outreach strategies, convene stakeholders to solicit ideas and feedback, and consult the Measure N commission itself.

## **Discussion**

In January, a working group was formed to guide the process and advise the Superintendent on a recommendation. The working group included the following individuals:

- Jason Gumataotao, Measure N Commission Chair
- Katy Nuñez-Adler, Measure N Commission Member
- Marvin Boomer, Pathway Coach
- Rodney Brown, Teacher
- Greg Cluster, Work Based Learning Coordinator
- Rebecca Lacocque, Linked Learning Director
- Matin Abdel-Qawi, High School Network Superintendent
- Joshua R. Daniels, Chief Governance Officer
- Sam Davis, Board Vice President
- VanCedric Williams, Board Member

The District also contracted with FM3 Research (Enactment #: 22-0981) to conduct a voter poll and with Clifford Moss LLC (Enactment #: 22-0732) to provide pre-electoral strategy and communication services. Representatives from both vendors were part of the working group.

The working group, which met every other week, helped to review and finalize the poll questions and then reviewed and analyzed the poll results with the help of the consultants. The key poll results, included in the presentation, were: support among likely November 2022 voters was exactly at the two-thirds threshold needed for the measure to pass; support among likely November 2024 voters was under the threshold, although the difference was within the margin of error. (The complete poll results and analysis were included in the presentation to the Measure N Commission at its meeting on June 7, 2022.)

The working group also received information from listening sessions that occurred in late 2021. These sessions involved visiting every high school to hear what was working and not working with Measure N. The following chart summarizes the feedback from the listening sessions.

<u>What Worked?</u>	<u>What Needs To Change?</u>
<ul style="list-style-type: none"><li>• Linked Learning pathways driving school transformation</li><li>• Consistency of funding and some staffing</li><li>• Alignment of AP, counselor, and case manager</li><li>• Pathway teams engaging in annual analysis</li></ul>	<ul style="list-style-type: none"><li>• Focus on compliance</li><li>• Limited ability to scale high-quality paid internships</li><li>• Facilities at sites not consistently able to accommodate CTE labs and equipment</li><li>• Limited professional learning for teachers</li></ul>

Based on the poll results, the feedback from the listening session, and the advice from the consultants, the conclusion of the working group was that the Board should put a parcel tax to reauthorize Measure on the November 2022 General Election ballot. **This is also the Superintendent's recommendation.**

With respect to the six areas listed in the Reauthorizing Measure N Resolution, the Superintendent's recommendations (based on advice from the working group) are as follows:

- *Tax rate structure.* The recommendation is to maintain the tax rate structure at \$120 per parcel.
- *Inflation escalator.* The recommendation is to include an inflation escalator based on COLA.
- *Sunset date or evergreen.* The recommendation is to include a sunset provision of 14 years.
- *School allocation formula.* The recommendation is to maintain the current school allocation formula that distributes funds on the basis of the number of students who reside in Oakland.

- *Permissible uses.* The recommendation is to refine the permissible uses in three key ways: (i) refine the non-supplantation language to focus on prohibiting District-directed supplantation; (ii) reduce unnecessary bureaucratic restrictions where possible; and (iii) elevate the importance of the Education Improvement Plans and the Commission’s review.
- *Incentives for pathway participation.* The recommendation is to clarify what incentives are permissible.

The draft of the proposed measure, titled the “2022 Oakland Unified School District College and Career Readiness for All Act,” incorporates these recommendations (among other changes compared with Measure N).

The proposed draft was previously presented to the Measure N Commission at its meeting on Tuesday, June 7, 2022.

Consistent with state law, the Board held a public hearing on the draft of the proposed Measure on June 8, 2022. The public hearing also served as the “first read” of the proposed draft. The final language has been refined based on feedback from the public hearing, the Board (on the 8<sup>th</sup>), the Measure N Commission (on the 7<sup>th</sup>), and from staff. The primary changes include the 75-word ballot question and the exemptions.

**Fiscal Impact** The exact cost of the election will not be known until after it occurs. However, the cost to the District from placing what became Measure Y on the November 2020 ballot was \$1,005,707.46. Therefore, approximately \$1 million dollars is a reasonable estimate to OUSD for this item.

**Attachment** • Resolution No. 2122-0088 - Calling a Parcel Tax Election for November 2022

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

**Resolution No. 2122-0088**

**Calling a Parcel Tax Election for November 2022**

**WHEREAS**, in 2014, voters in Oakland passed Measure N to reduce the drop-out rate, provide high school students with real-world work and learning opportunities, prepare students for admission to the University of California and other four-year colleges, and expand mentoring, tutoring, counseling, support services, and transition to job training programs;

**WHEREAS**, since implementation of Measure N, the District has increased the graduation rate both for all students and for African American male students by 12 percentage points, increased the number of students who were eligible to attend a four-year college by 14 percentage points, and decreased the dropout rate for all students by 11 percentage points and for African American male students by 17 percentage points;

**WHEREAS**, revenues from Measure N provide a stable source of approximately \$11.5 million in annual funding that supports local schools and that cannot be taken by the State of California ("State");

**WHEREAS**, the measure to renew local school funding proposed herein does not increase taxes beyond the amount local property owners already pay to support Oakland schools except insofar as the included cost of living adjustment may raise it to keep pace with inflation;

**WHEREAS**, this measure maintains all existing senior exemptions to Measure N;

**WHEREAS**, all expenditures of the parcel tax will continue to be subject to independent citizen oversight and annual reports to ensure funds are spent appropriately;

**WHEREAS**, Section 4 of Article XIII A and section 2(d) of Article XIII C of the California Constitution authorize a school district, by a two-thirds vote of the qualified electors, to impose special taxes other than ad valorem taxes on real property, and Government Code section 50079 authorizes a school district to impose qualified special taxes meeting certain requirements upon approval of two-thirds of the electorate voting on the proposition;

**WHEREAS**, Section 1000 of the Elections Code authorizes the District to conduct such an election on an established election date;

**WHEREAS**, November 8, 2022, is an established election date;

**WHEREAS**, the Board of Education has held a public hearing after due notice regarding the parcel tax proposed by this Resolution, as required by Government Code section 50077;

**WHEREAS**, the District is located within the County of Alameda (“County”), and the Alameda County Superintendent of Schools has jurisdiction over the District;

**WHEREAS**, Measure N, by its terms, expires June 30, 2025.

**NOW, THEREFORE, BE IT RESOLVED**, the OUSD Board of Education (“Board”) of the Oakland Unified School District finds, declares, and holds as follows:

1. Recitals. The foregoing recitals are true and correct.
2. Order of Election; Specifications of Ballot Measure. This Resolution shall stand as the order to the Alameda County Superintendent of Schools to call an election within the boundaries of the District on November 8, 2022, for the purpose of proposing to the electors of the District the proposition contained in Exhibit A hereto. The authority for the specifications of this election order is contained in sections 5304 and 5322 of the Education Code (“Education Code”) and sections 50075-77 and 50079 of the Government Code.

The Board hereby requests the Registrar of Voters of the County of Alameda (“Registrar of Voters”) to submit to the voters of the District at said election the proposition as it appears in Exhibit A.

3. Filing of Order of Election. The Superintendent or designee is ordered to cause certified copies of this Resolution and order to be delivered not later than Wednesday, August 10, 2022, to the Alameda County Superintendent of Schools, and not later than Friday, August 12, 2022, to the Registrar of Voters and the Clerk of the Board of Supervisors of the County.
4. Formal Notice. The Alameda County Superintendent of Schools is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as Exhibit B (“Formal Notice”), and to call the election by causing the Formal Notice to be posted in every schoolhouse in the District and at three public places in the District, in accordance with section 5362 of the Education Code, no later than Wednesday, August 10, 2022, or to otherwise cause the notice to be published as permitted by law. The Superintendent or designee, on behalf of and as may be requested by the Alameda County Superintendent of Schools, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.
5. Conduct of Election.

- (a) *Request to Registrar of Voters.* Pursuant to section 5303 of the Education Code, the Registrar of Voters is required to, and is hereby requested to, take all steps to hold the election in accordance with law and these specifications.
  - (b) *Ballot and Voter Pamphlet.* The Registrar of Voters is requested to cause the exact wording of the Abbreviation of the Measure contained in Exhibit A-I to appear on the ballot, and to print the Full Text of the Measure contained in Exhibit A-II in the voter information pamphlet to be distributed to voters pursuant to the Elections Code. The full text of the measure is all that text in Exhibit A-II hereto between the indicators “**BEGINNING OF FULL TEXT OF MEASURE----->>>>>**” and “**<<<<<-----END OF FULL TEXT OF MEASURE.**”
  - (c) *Consolidation.* The Alameda County Superintendent of Schools and the Board of Supervisors of the County are requested to order consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same, pursuant to Education Code section 5342 and section 10400 and following of the Elections Code.
  - (d) *Canvass of Results.* The Board of Supervisors of the County is authorized to canvass the returns of the election pursuant to section 10411 of the Elections Code.
  - (e) *Required Vote.* The measure shall become effective upon approval of two-thirds of those voting thereon.
  - (f) *Election Costs.* The Board shall pay all costs of the election approved by the Board of Supervisors of each County, pursuant to Education Code Section 5421.
6. Appropriations Limit. The Board shall provide in each year (pursuant to section 7902.1 of the Government Code or any successor provision of law) for any increase in the District’s appropriations limit as shall be necessary to ensure that proceeds of the proposed tax may be spent for the authorized purposes.
7. Ballot Argument. The President of the Board, or any member or members of this Board as the President shall designate, is hereby authorized, but not directed, to prepare and file with the Registrar of Voters a ballot argument in favor of the measure contained in Exhibit A hereof, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of the Board as sponsor of the measure.
8. Effective Date. This Resolution shall take effect from and after its adoption by a two-thirds vote of all of the members of this Board.

**PASSED AND ADOPTED** by the Board of Education of the Oakland Unified School District this 22nd day of June, 2022, by the following vote:

**PREFERENTIAL AYE:** None

**PREFERENTIAL NOE:** None

**PREFERENTIAL ABSTENTION:** None

**PREFERENTIAL RECUSED:** None

**AYES:** Aimee Eng, VanCedric Williams, Mike Hutchinson, Clifford Thompson, Vice President  
Benjamin "Sam" Davis, President Gary Yee

**NOES:** None

**ABSTAINED:** None

**RECUSED:** None

**ABSENT:** (Vacancy), Samantha Pal (Student Director), Natalie Gallegos Chavez (Student Director)

**CERTIFICATION**

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on this 22<sup>nd</sup> day of June, 2022.

Legislative File	
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By:	er

**OAKLAND UNIFIED SCHOOL DISTRICT**



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Gary Yee  
President, Board of Education



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Kyla Johnson-Trammell  
Superintendent and Secretary, Board of Education



## Exhibit A-I

### ABBREVIATION OF THE MEASURE

*[This summarizes, in 75 words or less, the full text of the proposition which appears below.]*

To continue to: reduce dropout rates; prepare Oakland students for college and 21st century careers; attract and retain highly qualified teachers; and provide mentoring, tutoring, and counseling; shall the Oakland Unified School District measure renewing the \$120 parcel tax for 14 years, without increasing the initial tax rate, adding annual cost-of-living adjustments, exemptions for seniors and specified low-income individuals, and independent oversight and audits, generating at least \$11.5 million annually that the State cannot take away be adopted?

## Exhibit A-II

### II. FULL TEXT OF THE MEASURE

#### BEGINNING OF FULL TEXT OF MEASURE ----->>>>>

#### **2022 OAKLAND UNIFIED SCHOOL DISTRICT COLLEGE AND CAREER READINESS FOR ALL ACT**

This Proposition may be known and referred to as the “2022 Oakland Unified School District College and Career Readiness for All Act” or as “Measure \_” [*designation to be assigned by County Registrar of Voters*], which shall be referred to herein as the “Measure.”

#### FINDINGS

The Oakland Unified School District (“District” or “OUSD”) is determined to provide excellent educational programs to all students, including rigorous college preparatory academic courses in English, math, science, and other core programs that allow them to qualify for admission to the University of California and State University systems.

Essential elements of the District’s mission and vision to deliver educational excellence include improving student access to career-based and work-based learning opportunities as well as to support programs for students transitioning to high school and college.

Educational excellence also requires counseling, tutoring, mentoring, and other intensive support services to improve graduation rates, reduce the drop-out rate and support students struggling to graduate from high school.

Students should be prepared for the transition to work by enrolling in career education programs that offer practical experience via post-secondary options such as apprenticeships, job training, and community college certification that will lead to well-paying jobs in a competitive job market.

These efforts require the District to attract and retain highly qualified teachers and other staff.

However, state and local funding has not been adequate to meet these goals, and the District has no assurance that state or federal funding will permit the District to meet these goals in the future. To that end, the voters of Oakland approved the original Oakland Unified School District College and Career Readiness for All Act (“Original Measure”), which supported a comprehensive approach to high school education that integrated challenging academics with career-based learning and real-world work experiences. The impact of the Original Measure has been significant:

- Graduation rates have increased by 12%.
- A-G completion rates have increased by 13.8%.
- Dropout rates have decreased by 10.9%.
- Graduation rates and A-G completion rates have increased for African American students in OUSD by 17.5% and 17.3%, respectively.

## Exhibit A-II

- Graduation rates and A-G completion rates have increased for Latinx students in OUSD by 9.5% and 10.1%, respectively.
- The dropout rates for all students has decreased by 11 percentage points and for African American male students by 17 percentage points.

### THEORY OF ACTION

Consistent with the Original Measure, the specific purpose of the Measure is intended to continue and expand the comprehensive approach to high school education that involves research-based strategies integrating rigorous college preparatory academic programming with career-based learning, real-world work experiences, career technical training, and comprehensive student support services. This comprehensive approach involves, among other things, the creation of small learning communities of career-oriented pathways (i.e., cohorts of students and educators engaged in a sequence or continuum of core academic courses, career-oriented education, and work-based learning) and intensive, individualized supports to create the conditions for more students to graduate high school prepared to succeed in college, career, and community.

The District expects that this approach, if continued and implemented with fidelity, will lead to improved student outcomes for all students and more equitable student outcomes based on race, ethnicity, gender, socio-economic status, English Learner status, special needs status, housing status, immigration status, and family circumstance in the following ways:

- Increases in high school students' readiness to succeed in college and career.
- Increases in middle school students' successful transition to high school.
- Increases in the high school graduation rate.
- Increases in student access to career pathways.
- Decreases in the high school drop-out rate.
- Reductions in disparities in student achievement.

### COLLEGE & CAREER READINESS COMMISSION

The Board of Education ("Board") shall establish a College & Career Readiness Commission ("Commission") composed of five (5) persons each of whom demonstrate knowledge and expertise in one or more of the following areas: high school and postsecondary curriculum, instruction, and leadership; education research, evaluation, and analytics; student, family, and community engagement; career and industry integration with education; decision-making focused on racial equity and school improvement; and/or financial management and audits. The Commission shall advise and report to the Board and shall be responsible for reviewing and approving Annual Education Improvement Plans (including hearing any required oral presentations). Additionally, the Commission shall be responsible for overseeing the proper allocation and use of all parcel tax monies, which includes reviewing annual independent audit reports. To ensure compliance with the requirements and intent of the Measure, the Commission may, at its discretion, submit recommendations to the Board regarding new or modified Board Policies or to the Superintendent regarding new or modified Administrative Regulations.

## Exhibit A-II

### ANNUAL EDUCATION IMPROVEMENT PLAN (“PLAN”)

The goal of each school’s Plan must be to equitably place all students in that school in career pathways or academies that deliver challenging academics, career technical education, work-based learning, and personalized academic, social, and emotional support services. Additionally, to be approved, each Plan must be consistent with the Theory of Action and must include, at minimum:

- Completion of a diagnostic self-evaluation of the submitting school’s needs to implement the full continuum of an integrated college and career preparation program for all students that include rigorous academics, work based learning, career technical training, and comprehensive student support services.
- Annual and three-year accountability indicators.
- Evidence-based strategies designed to meet the accountability indicators.
- Annual benchmarks for the implementation of new or enhanced structures and systems that equitably place all students in career pathways or academies.
- A description of how school staff, time schedules, and budgets are coherently structured to implement the Plan’s strategies and activities.

The Superintendent or designee shall create, after considering recommendations from the Commission, the necessary templates, documents, and resources for the submission, review, and approval of a school’s Plan.

### COLLEGE & CAREER ACCOUNT CREATION AND USES

Consistent with Government Code section 50075.1 and all other applicable laws and regulations, the District shall establish and maintain the Oakland College & Career Readiness For All Account (“College & Career Account”) and all Measure proceeds shall be deposited into the College & Career Account. All funds in the College & Career Account shall be expended consistent with the specific purpose set forth in the Theory of Action.

For each fiscal year, at least 90% of funds in the College & Career Account shall be allocated to eligible schools for staffing and education activities and programs consistent with the Theory of Action of the Measure. Examples of such permissible uses include (but are not limited to):

- College and career preparatory courses (which includes Career Technical Education courses).
- Work-based learning opportunities such as opportunities for career awareness and exploration, job shadowing, internships, and job certifications.
- School and guidance counseling, tutoring, mentoring, and other intensive support services to students.
- High school bridge programs that help students successfully transition from 8th to 9th grade.
- Post-high school bridge programs to help students successfully transition from 12th grade to post-secondary education and the workforce.

## Exhibit A-II

- Materials, supplies, or equipment to support the design and implementation of student projects and project-based learning aligned to the pathway instructional focus.
- Programming, staffing, and activities such as community-building field trips, retreats, student incentives, and other events and activities that promote student belonging, student goal setting, and increased motivation in pathways.
- Staffing that enables student cohorting and parity across pathways in multi-pathway schools.
- State of the art or industry-specific equipment that aligns to industry and career-readiness standards.
- Programming and staffing that facilitate student enrollment and success in college courses while in high school.

The allocation to each eligible school shall be on a per pupil basis for students enrolled at the school in grades nine (9) through twelve (12) and who reside in Oakland. “Eligible schools” are defined to be (i) any Oakland Unified School District school and (ii) any charter school that received funding from the Original Measure (i.e., the Oakland Unified School District College and Career Readiness for All Act approved by the voters in November 2014) in 2021-22.

For an eligible school to request an allocation of funds from the College & Career Account in a given fiscal year, the school must submit an Annual Education Improvement Plan (“Plan”) to the Commission. For an eligible school to receive an allocation of funds from the College & Career Account in a given fiscal year, the Commission must approve its Plan (or an amended version of the Plan) and the Board must subsequently approve the allocation associated with the Plan. All eligible schools shall be held to the same high standards and expected to provide all students with access to rigorous academic programming, career technical training, work-based learning experiences, and comprehensive student supports.

Nothing herein shall limit the Board’s ultimate and final authority to add, modify, or reject an allocation for funding except that the District may not require that an OUSD school expend any funds from the College & Career Account to which it is allocated in one fiscal year in a way that supplants District-directed funding to that school in the prior fiscal year. This authority to allocate funding from the measure is absolute and the Board’s decisions may not be challenged or appealed either to other governmental agencies or to the courts.

No more than ten percent (10%) of funds in the College & Career Account may be used by the Oakland Unified School District to administer the College & Career Account. Such administrative expenses include, but are not limited to, central office staffing, school quality reviews, independent audit services, communicating the impact of the Measure, creating and supporting a community of practice across eligible schools, evaluating the impact of the Measure, and other activities to ensure fiscal accountability and alignment with the Measure.

The purpose of the funds, as set forth herein, is to further the Theory of Action of the Measure and should be applied with deference to the needs of eligible schools as outlined in the Plans approved by the Commission. To this end, the Commission shall be given great deference as to

## Exhibit A-II

the interpretation and application of this Measure. The Commission may recommend Board Policies and/or Administrative Regulations to be used to determine whether a particular proposed expense is permitted under the Measure when the Commission is unable to make such a determination. However, the Board retains ultimate, sole, and unappealable authority and discretion for deciding whether a specific use of funds is permissible under the Measure and, separately, whether to provide funding for such use.

### TAX RATE, TERMS, AND SUNSET

Upon approval of two thirds of those voting on the Measure, the Board of Education (“Board”) of the District shall be authorized to levy a qualified special tax on each parcel of taxable real property in the District, in the annual amount of one hundred and twenty dollars (\$120.00) per parcel (“Rate”) for fourteen (14) years, commencing July 1, 2023 and ending June 30, 2037.

Effective July 1, 2023, the Measure shall replace the Original—i.e., Oakland Unified School District College and Career Readiness for All Act (also known as Measure N)—approved by the voters in November 2014, and the latter shall cease to be in effect as of that date.

Beginning with the 2024-25 tax year (the second year of assessment of the special tax), and each year thereafter, as long as the Measure is in effect, the Rate may be adjusted from the Rate levied in the prior tax year by a cost-of-living adjustment equal to the annual average percentage change (currently, the “All Items” category, not seasonally adjusted) of the Bay Area Consumer Price Index – All Urban Consumers for the San Francisco-Oakland-Hayward area over the prior twelve months, as of December of the prior fiscal year, as published by the U.S. Bureau of Labor Statistics. If, in any given year, that index is not available, then the Rate may be adjusted based on the next comparable Consumer Price Index published by the U.S. Bureau of Labor Statistics that is available as of December of the prior fiscal year in the following priority: Bay Area, California, the United States. The cost-of-living adjustment shall be limited to an increase of five (5) percent per year and the new Rate shall be rounded annually to the nearest cent. The determination of the Rate and which index to use shall be determined by the District in its sole discretion.

### TAXPAYER EXEMPTIONS

As permitted by state law, the special tax shall apply to all property owners within the District except that an exemption from payment of the special tax may be granted on any single-family residential parcel owned that qualifies under one or more of the following conditions:

- **Senior Citizen Exemption:** Any parcel owned by a person or jointly owned and occupied by persons 65 years of age.
- **SSI Exemption:** Any parcel owned by a person or jointly owned by persons receiving Supplemental Security Income for a disability, regardless of age.
- **SSDI Exemption:** Any parcel owned by a person or jointly owned by persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does

## Exhibit A-II

not exceed 250 percent of the most recently available tax year's federal poverty guidelines issued by the United States Department of Health and Human Services.

The exemption shall be available pursuant to procedures to be prescribed by the Superintendent or designee, or otherwise as required by law or by the Alameda County Tax Collector. Owners must apply for this exemption annually, or otherwise as required by law or by the Alameda County Tax Collector, by petition to the District in the manner and at the time set forth in procedures established by the Superintendent or designee.

### ANNUAL REPORT AND INDEPENDENT AUDIT

The chief fiscal officer of the District shall cause an independent financial auditor to prepare a report and audit for each fiscal year in which taxes have been levied or expended in accordance with the Measure. The report and audit shall be filed with the Board and made publicly available. The report and audit shall include (but is not limited to including) the following information:

- The amount of funds collected and expended in the applicable reporting period. The applicable reporting period may be a calendar year, fiscal year, or other appropriate annual period, as determined by the chief fiscal officer or designee in consultation with the Commission.
- A description of the uses of all funds expended in the applicable reporting period, and a determination that such uses were consistent with the Measure.

As noted herein, the cost of the annual report and audit may be paid from the proceeds of the parcel tax. The annual report and audit may be incorporated into or filed with the District's annual budget, financial audit, or other appropriate routine reports to the Board.

### PROTECTION FROM COUNTY OR STATE SEIZURE OR USE

It is the intent of the voters of Oakland that the County Superintendent of Schools, the State Legislature, the Governor, or any other state or county actor or entity shall not be permitted to redirect or reduce the proceeds of the Measure. Additionally, if, in any fiscal year during the term of the Measure, the County Superintendent of Schools, the State Legislature, the Governor, or any other state or county actor or entity takes any action the effect of which is to deprive the District of the benefit of any or all proceeds of the Measure—whether by directly taking such proceeds for any State purpose, by taking such proceeds into account for purposes of calculating State support of the District under Section 8 of Article XVI or under any program of categorical aid, special aid or other special programs, or by reducing other funding to OUSD—then the tax rate shall be reduced commensurately if doing so would not further diminish the proceeds from the Measure controlled by the District.

### LEVY AND COLLECTION

The tax permitted to be levied under the Measure shall be collected by the Alameda County Tax Collector at the same time and in the same manner and shall be subject to the same penalties as

## Exhibit A-II

ad valorem property taxes collected by the Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

“Parcel of taxable real property” shall be defined as any unit of real property in the District which receives a separate tax bill for ad valorem property taxes from the Alameda County Tax Collector. “Parcel of taxable real property” shall exclude all parcels which are otherwise exempt from or on which are levied no ad valorem property taxes in any year, and all parcels which qualify for at least one of the exemptions provided for herein.

The District shall annually provide a list of parcels to the Alameda County tax collection officials which the Superintendent or designee has approved for an exemption in accordance with the Measure.

The Alameda County Assessor’s determination of exemption or relief for any reason of any parcel from taxation, other than through the exemptions set forth herein, shall be final and binding for purposes of the Measure. Taxpayers wishing to challenge the County Assessor’s determination must do so under the procedures for correcting a misclassification of property pursuant to Part 9 of Division 1 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.

### SEVERABILITY

The voters of Oakland and Board hereby declare, separately and together, that by approving the Measure, that every section, paragraph, sentence and clause of the Measure has independent value, and the voters and the Board would have adopted each provision hereof regardless of every other provision hereof. Should any part of the Measure 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**



**Exhibit B**

**FORM OF FORMAL NOTICE OF EDUCATION PARCEL TAX ELECTION**

NOTICE IS HEREBY GIVEN to the qualified electors of the Oakland Unified School District of the County of Alameda, California, that in accordance with the provisions of the Education Code, the Elections Code, and the Government Code of the State of California, an election will be held on November 8, 2022, for the purpose of submitting to the qualified electors of the District the proposition summarized as follows: |

To continue to: reduce dropout rates; prepare Oakland students for college and 21st century careers; attract and retain highly qualified teachers; and provide mentoring, tutoring, and counseling; shall the Oakland Unified School District measure renewing the \$120 parcel tax for 14 years, without increasing the initial tax rate, adding annual cost-of-living adjustments, exemptions for seniors and specified low-income individuals, and independent oversight and audits, generating at least \$11.5 million annually that the State cannot take away be adopted?

By execution of this formal Notice of Election the County Superintendent of Schools of Alameda County orders consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

The County Superintendent of Schools of Alameda County, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Board of Education of the Oakland Unified School District adopted June 22, 2022, in accordance with the provisions of California Education Code Sections 5302, 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this day, \_\_\_\_\_, 2022.

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County Superintendent of Schools  
Alameda County, California

**Exhibit B**

**CLERK'S CERTIFICATE**

I, Kyla Johnson Trammell, Secretary of the Board of Education of the Oakland Unified School District, County of Alameda, California, do hereby certify as follows:

The attached is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Education duly and regularly held at the regular meeting place thereof on June 22, 2022, and entered in the minutes thereof, of which meeting all of the members of the Board of Education had due notice and at which a quorum thereof was present, and the resolution was adopted by the following vote:

**AYES:** Aimee Eng. VanCedric Williams, Mike Hutchinson, Clifford Thompson,  
Vice President Benjamin "Sam" Davis, President Gary Yee

**NOES:** None

**ABSTENTIONS:** None

**ABSENT:** (Vacancy), Samantha Pal (Student Director),  
Natalie Gallegos Chavez (Student Director)

An agenda of said meeting was posted at least 72 hours before said meeting at 1000 Broadway, Oakland, California, a location freely accessible to members of the public, and posted on the District's website in accordance with all applicable laws, and a brief description of said resolution appeared on said agenda. A copy of said agenda is attached hereto.

Said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this 23<sup>rd</sup> day of June, 2022.



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Secretary of the Board of Education  
of the Oakland Unified School District  
of Alameda County, California