

Board Office Use: <b>Legislative File Info.</b>	
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# Board Cover Memorandum

**To** Board of Education

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

**Meeting Date** August 10, 2022

**Subject** Certification and Mutual Indemnification Agreement Regarding Taxes, Assessments, and Fees for 2022-23

**Ask of the Board** Authorize the Board President, the Superintendent, and/or the Chief Governance Officer, as appropriate, to sign the Certification and Mutual Indemnification Agreement from the County of Alameda

**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 2022/23 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, 2022. This item would authorize the Board President, the Superintendent, and/or the Chief Governance, as appropriate, to sign Certification and Mutual Indemnification Agreement.

**Fiscal Impact** N/A

**Attachment(s)**

- Certification and Mutual Indemnification Agreement from Alameda County regarding taxes, assessments, and fees for 2022-23

**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 2022/23 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.

OAKLAND UNIFIED SCHOOL DISTRICT

COUNTY OF ALAMEDA

Dated: August 11, 2022

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

By:   
(Signature)

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

Gary Yee  
(Print Name)

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

President, Board of Education  
(Print Title)

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

  
8-11-2022  
Kyla Johnson-Trammell, Secretary, Board of Education

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