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**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Memo

To Board of Education

From Jacqueline Minor, General Counsel

Board Meeting Date February 25, 2015

Subject **Approval of Board Policy 3215 Eligibility for Senior and Low Income Exemptions for Measure N**

Action Requested **Approval of Board Policy 3215 Eligibility for Senior and Low Income Exemptions for Measure N**

Background On November 4, 2014, Oakland voters approved Measure N, also known as the Oakland College and Career Readiness for All Act. Measure N authorizes the district to impose for ten years an annual parcel tax of \$120 on each individual parcel within the District's boundaries. The funds will be used to reduce the drop-out rate and provide Oakland high school students with real-world work and learning opportunities; prepare students for admission to the University of California and other four-year colleges; expand mentoring, tutoring, counseling, support services, and transition to job training programs.

Discussion Measure N provides exemptions for senior citizens and low income property owners. The Measure requires the Board to establish the procedures and application process. Any person who is 65 years or older and owns and occupies property in Oakland is eligible to apply. Owners must apply for this exemption annually by petition to the Office of the Chief Financial Officer. The application process states the information required to establish proof of ownership, age and occupancy.

The low income exemption is available for any property owner whose combined family income from all sources is at or below the income level qualifying as "very low income" for a family of such size under Section 8. Owners must apply for this exemption annually by petition to the Office of the Chief Financial Officer of the District.

Recommendation **Approval of Board Policy 3215 Eligibility for Senior and Low Income Exemptions for Measure N**

Attachments Board Policy 3215

OAKLAND UNIFIED SCHOOL DISTRICT

Board Policy

Business and Noninstructional Operations

BP 3215

Eligibility for Senior and Low Income Exemptions for Measure N

On November 4, 2014, Oakland voters approved Measure N, also known as the Oakland College and Career Readiness for All Act. Measure N authorized the district to impose for ten years an annual parcel tax of \$120 on each individual parcel within the District's boundaries. The funds will be used to reduce the drop-out rate and provide Oakland high school students with real-world work and learning opportunities; prepare students for admission to the University of California and other four-year colleges; expand mentoring, tutoring, counseling, support services, and transition to job training programs; shall the Oakland Unified School District levy a \$120 parcel tax for ten years, with low income and senior exemptions, no money for Sacramento, and all money benefitting Oakland students.

Senior Citizen Exemption

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the Measure N education parcel tax upon proper application to the District. To qualify for exemption from the parcel tax during any tax year (July 1 – June 30), you must be age 65 by July 1 of any applicable year, be the owner of the parcel, and use the parcel as your principal place of residence. Owners must apply for this exemption annually by petition to the Office of the Chief Financial Officer of the District. Such petitions shall be on forms available from the Chief Financial Officer's office and must provide information sufficient to provide proof of ownership, proof of age and proof of residency.

Low Income Exemption

An exemption from this tax shall be made for owners of single family residential units in which they reside whose combined family income from all sources for the previous calendar year is at or below the income level qualifying as "very low income" for a family of such size under Section 8 of the United States Housing Act of 1937, 42 U.S.C.A. Sections 1437 et seq. for each year. Owners must apply for this exemption annually by petition to the Office of the Chief Financial Officer of the District. Such petitions shall be on forms available from the Chief Financial Officer's office and must provide information sufficient to provide proof of ownership, proof of residency and verify income including, but not limited to, federal income tax returns and W-2 forms of owner-occupants.

Annual Application for Exemption

Owners must apply for an exemption annually by petition to the Office of the Chief Financial Officer of the District. Exemption applications are due by June 30th of each year for the exemption to apply to the following tax year (July 1 – June 30). Tax exemption forms not received on or before June 30th will be not be processed for the following tax year.

Levy and Collection

The education parcel tax 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 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 the senior citizen exemption provided by this Oakland College and Career Readiness for All Act.

The District shall annually provide a list of parcels to the Alameda County tax collection officials which the District has approved for an exemption in accordance with this Act. Eligibility for the senior citizen exemption and low income exemption shall be determined solely by the District, and any taxpayer wishing to challenge the District’s determination, or claim a refund or reimbursement of taxes paid while eligible for the exemption, shall apply directly to the District.

The Alameda County Assessor’s determination of exemption or relief for any reason of any parcel from taxation, other than through the senior citizen exemption and low income exemption, shall be final and binding for the purposes of the education parcel tax.

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.

ACCOUNTABILITY PROVISIONS

College & Career Readiness Commission. The Board of Education shall establish a College & Career Readiness Commission comprised of five (5) persons who demonstrate extensive knowledge and expertise in high school and postsecondary curriculum, instruction, and leadership; education research, evaluation, and analytics; and financial management and audits.

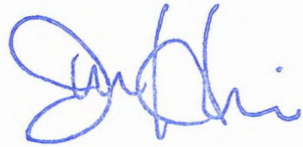
The College & Career Readiness Commission shall advise and report to the Board of Education and shall be responsible for (1) Planning, which includes (a) reviewing each high school’s School Quality Review findings, Balanced Scorecard results, and education improvement plans, and (b) submitting school funding recommendations to the Board of Education for action; and (2) Oversight, which includes (a) oversight of proper allocation and use of all parcel tax monies, (b) reviewing annual independent audit reports, and (c) submitting recommendations to the Board of Education for any new or modified policies and administrative regulations to ensure the Oakland Unified School District’s compliance with the requirements and intent of this Measure.

The Board of Education shall provide by resolution for the composition, funding, staffing, and other necessary information regarding the Commission’s formation and operation.

PUBLISHED INDEPENDENT ANNUAL AUDIT.

Upon the levy and collection of the education parcel tax, the Board of Education shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as any proceeds remain unexpended, the Superintendent or the Chief Financial Officer of the District shall cause an independent financial auditor to prepare a report to be filed with the Board of Education and made publicly available no later than December 31 of each year, commencing December 31, 2016, stating (1) the amount collected and expended in such year; (2) the description of all programs funded, and a

determination that the monies expended were for the allowable uses stated in this Measure; and (3) the determination that the monies from this Measure are being used to supplement, and not supplant, unrestricted general fund revenue so appropriated to schools to serve pupils in grades 9 through 12 based on fiscal year 2014-2015 funding. The cost of said Independent Audit may be paid from the proceeds of the parcel tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Education.



James Harris
President, Board of Education



Antwan Wilson
Secretary, Board of Education