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**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
*Community Schools, Thriving Students*

# Board Cover Memorandum

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Jenine Lindsey, Interim General Counsel

**Meeting Date** June 26, 2024

**Subject** Certification and Mutual Indemnification Agreement Regarding Taxes, Assessments, and Fees for 2023-24

**Ask of the Board** Approval by the Board of Education of the Proposition 218 Certification with 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 “Proposition 218 Certification” 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 2024/25 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.

The District must sign and return the Certification on or before August 12, 2024.

**Fiscal Impact** No direct financial impact but the failure to approve the Certification would prevent the District from receiving millions of dollars in tax revenues under Measures G, G1, H, and Y.

**Attachment(s)** • Proposition 218 Certification

## Proposition 218 Certification

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 2024/25 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.

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

Dated: 6/27/2024


By: mgd  
(Signature)

Benjamin "Sam" Davis

(Print Name)

President, Board of Education

(Print Title)

  
(Signature)

Kyla Johnson-Trammell

(Print Name)

Superintendent and Secretary, Board of Education

(Print Title)

Approve As To Form by OUSD Legal Dept:

Jenine A. Lindsey 06/18/24  
Jenine Lindsey, Interim General Counsel