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OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

Board Cover Memorandum

To Board of Education

From Denise G. Saddler, Interim Superintendent
Jenine Lindsey, General Counsel

Meeting Date August 4, 2026

Subject Calling Parcel Tax Election - Oakland Unified School District Teacher Retention and Educational Programs Replacement Act - General Election - November 3, 2026

Ask of the Board Conduct a Public Hearing and Adoption by the Board of Education of Resolution No. 2627-0001-"Oakland Unified School District Teacher Retention and Educational Programs Replacement Act", or Measure [" "] [alpha designation to be assigned by the Alameda County Registrar of Voters] - Calling an election for the purpose of submitting a measure to voters that levies a qualified special parcel tax of $195 per parcel for 14 years upon the expiration – June 30, 2029 - of Measure G1.

Background In November 2016, Oakland voters approved Measure G1, the Districtwide Teacher Retention and Middle School Improvement Act, authorizing a 12-year parcel tax of $120 per parcel to support educator salary increases and middle school enrichment programming. Measure G1's revenue is split into three buckets: (1) 1% for administrative costs; (2) a percentage to charter schools within the District equal to the number of students enrolled in charter middle schools, divided by the total number of students in the District attending District or charter middle schools, multiplied by 100, as adjusted by the Local Control Funding Formula; and (3) the remaining percentage for the District. The last two buckets are divided into two streams: 65% to school-site educator compensation and 35% to middle school grants that further one or more of the measure's goals, subject to conditions in the measure.

Measure G1's four goals are to (1) attract and retain school-site educators; (2) increase access to courses in arts, music, and world languages in middle school; (3) improve student retention during the transition from elementary to middle school; and (3) create a more positive and safe middle-school learning environment. The measure also establishes accountability provisions, including a citizens' oversight commission and annual independent audits.

The current Measure G1 parcel tax is scheduled to sunset at the conclusion of its 12-year term, *i.e.*, June 2029. Rising housing costs, regional salary competition, and ongoing fiscal pressures continue to challenge the District's ability to attract and retain high quality educators and maintain enrichment opportunities for middle school students.

Discussion

Local parcel tax revenues provide stable, locally controlled funding that cannot be redirected by the State. To stave off the drop in Measure G1 funding, the District is considering this resolution, which would submit a new parcel tax measure to voters. If adopted by voters, this proposed measure would authorize the District to levy a 14-year parcel tax of $195 per parcel beginning July 2029, upon the expiration of the Measure G1 parcel tax, which levied a 12-year parcel tax of $120 per parcel.

The proposed measure replicates Measure G1's goals and expenditure allocations. It would allow continued funding of middle-school educator compensation and middle-school arts, music, and world languages programming. The proposed measure also replicates Measure G1's accountability framework, including annual independent audits and oversight commission review.

Beginning with the 2030–31 tax year (the second year of assessment of the parcel tax), and each year thereafter, the District would be authorized to adjust the rate of the special tax upward to account for inflation, but by no more than 5 percent a year. The proposed measure also allows for exemptions, granted upon application, for parcels owned and occupied by persons who are 65 years of age or older, for parcels owned by persons receiving Supplemental Security Income for a disability regardless of age, and for parcels owned by persons receiving Social Security Disability Insurance benefits, regardless of age, and who are low-income, as specified in the measure. Measure G1 provided exemptions for parcels owned and occupied by persons who are 65 years of age or older and parcels owned by persons qualifying as very low income under the federal Section 8 program.

For the proposed measure to pass, two-thirds voter approval would be required.

Fiscal Impact

If approved by voters, the proposed measure is projected to generate approximately $20 million dollars annually, depending on the assessed parcel counts within the District. If rejected by voters, the District is expected to lose $20 million dollars annually, exacerbating existing structural budget challenges and potentially impacting educator retention and middle-school programming.

Attachment(s)

Resolution No. 2627-0001 - Oakland Unified School District Teacher Retention and Educational Programs Replacement Act", or Measure [" "] [Alpha Designation To Be Assigned By The Alameda County Registrar Of Voters] - Calling An Election For The Purpose of Submitting A Measure To Voters That Levies A Qualified Special Parcel Tax Of $195 Per Parcel For 14 Years Upon The Expiration - June 30, 2029 - of Measure G1

BOARD OF EDUCATION OF THE
OAKLAND UNIFIED SCHOOL DISTRICT
COUNTY OF ALAMEDA, STATE OF CALIFORNIA
RESOLUTION NO. 2627-0001

OAKLAND UNIFIED SCHOOL DISTRICT TEACHER RETENTION AND EDUCATIONAL PROGRAMS REPLACEMENT ACT", OR MEASURE [" "] [ALPHA DESIGNATION TO BE ASSIGNED BY THE ALAMEDA COUNTY REGISTRAR OF VOTERS] - CALLING AN ELECTION FOR THE PURPOSE OF SUBMITTING A MEASURE TO VOTERS THAT LEVIES A QUALIFIED SPECIAL PARCEL TAX OF $195 PER PARCEL FOR 14 YEARS UPON THE EXPIRATION - JUNE 30, 2029 - OF MEASURE G1

WHEREAS, on November 8, 2016, the voters of the Oakland Unified School District approved Measure G1, the Districtwide Teacher Retention and Middle School Improvement Act, authorizing a twelve-year qualified special parcel tax of one hundred twenty dollars ($120) per parcel commencing July 1, 2017, to support educator retention and middle school enrichment programs, with the tax scheduled to expire on June 30, 2029; and

WHEREAS, Measure G1 established a dedicated funding stream, with 65 percent allocated for providing raises to school-site educators and 35 percent allocated for middle school grants, with independent oversight, annual audits, and senior citizen and low-income exemptions; and

WHEREAS, the Board of Education finds that rising housing costs, inflation, and ongoing fiscal instability continue to impair the District's ability to recruit and retain high-quality educators and sustain enrichment programming for middle school students; and

WHEREAS, the Board further finds that replacing the expiring Measure G1 parcel tax with a new qualified special tax at an increased rate will stabilize educator compensation, maintain middle school enrichment, and preserve safe and positive learning environments; and

WHEREAS, upon the expiration of Measure G1 on June 30, 2029, the District will lose approximately twelve million dollars ($12,000,000) in annual locally-controlled revenue, of which approximately five million dollars ($5,000,000) directly supports educator compensation, creating a structural fiscal constraint on the District's collective bargaining capacity without new revenue; and

WHEREAS, Section 4 of Article XIII A and Section 2(d) of Article XIII C of the California Constitution, Government Code Sections 50075 through 50077 and 50079 authorize school districts, upon approval by two-thirds of the voters voting on the measure, to levy a qualified special tax; and

WHEREAS, November 3, 2026, is an established statewide general election date pursuant to the California Elections Code; and

WHEREAS, this Board of Education has held a duly noticed public hearing after due notice regarding the replacement parcel tax proposed by this Resolution, as required by Government Code Section 50077, and all interested persons have had an opportunity to be heard; and

WHEREAS, the District's boundaries have not changed since the last District election; and

WHEREAS, the District is located entirely within the County of Alameda, and the Alameda County Superintendent of Schools has jurisdiction over the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Oakland Unified School District as follows:

Section 1. Recitals. The Board of Education hereby finds and determines that the foregoing recitals are true and correct.

Section 2. Call for Election; Order of Election. An election is hereby called and ordered to be held within the boundaries of the Oakland Unified School District on November 3, 2026, for the purpose of submitting to the qualified electors of the District the question of whether the District shall levy a replacement qualified special parcel tax upon the expiration of Measure G1. This Resolution shall stand as the order of election to the Alameda County Superintendent of Schools. The authority for the specifications of this election order is contained in Education Code Sections 5304 and 5322 and Government Code Sections 50075 through 50077 and 50079.

This Board of Education hereby requests the Registrar of Voters of the County of Alameda (the "Registrar of Voters") to submit to the voters of the District at said election the measure as it appears in Exhibit A-II.

Section 3. Measure Name. The replacement parcel tax measure authorized by this Resolution shall be known and may be referred to as the "Oakland Unified School District Teacher Retention and Educational Programs Replacement Act" (the "Act"), or by whatever alpha letter designation is assigned by the Alameda County Registrar of Voters.

Section 4. Tax Rate and Collection. If approved by two-thirds of the qualified electors of the District voting on the measure, the District shall be authorized to levy a new replacement qualified special parcel tax in the amount of one hundred ninety-five dollars ($195) per parcel per year, with annual cost-of-living adjustments, for a period of 14 years beginning on July 1, 2029. The tax would be collected by the Alameda County Tax Collector at the same time and in the same manner that ad valorem property taxes are collected.

Section 5. Ballot Language. The full text of the ballot measure is set forth in Exhibit A-II attached hereto and incorporated herein. The abbreviated form of the measure (75 words or less) to appear on the official ballot is set forth in Exhibit A-I attached hereto. The General Counsel is hereby authorized to work with Alameda County Counsel and the Registrar of Voters to finalize ballot title and question language consistent with Elections Code requirements and the75 word limit. The Board President and the Superintendent are hereby authorized to make any technical, non-substantive corrections to the ballot language upon advice of legal counsel to conform to requirements of the Registrar of Voters without further Board action.

Section 6. Filing of Order of Election. The Clerk of the Board is hereby directed to cause certified copies of this Resolution to be delivered: (a) to the Alameda County Superintendent of Schools as soon as practicable following adoption; and (b) to the Registrar of Voters and the Clerk of the Board of Supervisors of Alameda County no later than August 7, 2026, which is not less than eighty-eight (88) days prior to the November 3, 2026, General Election, as required by Elections Code Section 10403. The Clerk shall also provide a copy in Microsoft Word format to the Registrar of Voters.

Section 7. Formal Notice. The Alameda County Superintendent of Schools is hereby requested to prepare and execute a Formal Notice of Education Parcel Tax Election in substantially the form attached hereto as Exhibit B (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with the applicable law no later than August 5, 2026, or to otherwise cause the notice to be published as permitted by law. The Clerk of the Board, on behalf of and as may be requested by the 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.

Section 8. Consolidation of Election. The Alameda County Superintendent of Schools and the Board of Supervisors of Alameda County are hereby requested to consolidate the election ordered hereby with all other elections to be held on November 3, 2026, within the boundaries of the District, pursuant to Education Code Section 5342 and Elections Code Sections 10400 et seq. The Registrar of Voters is hereby requested to render all services specified by Elections Code Section 10418.

Section 9. Ballot Argument. The President of this Board of Education, 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-II hereof, within the time established by the Registrar of Voters, which shall be considered the official ballot argument of this Board as sponsor of the measure.

Section 10. Required Vote. The measure shall become effective upon approval of two-thirds of those voting thereon.

Section 11. Election Costs. This Board of Education shall pay all costs of the election approved by the Board of Supervisors of the County, pursuant to Education Code Section 5421.

Section 12. Appropriations Limit. The Board of Education shall provide in each year, pursuant to Government Code Section 7902.1 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 replacement parcel tax may be spent for the authorized purposes.

Section 13. Prohibition on Use of District Resources for Campaign Activity. Pursuant to Education Code Section 7054, neither the District, the Board of Education, nor any officer, employee, or agent of the District shall use District funds, services, supplies, or equipment for the purpose of urging the support or defeat of the replacement parcel tax or any other ballot measure. Nothing in this Section shall prohibit the District from providing fair and impartial information to the public regarding the possible effects of the replacement education parcel tax in compliance with Education Code Section 7054(b).

Section 14. Post-Approval Compliance. If approved by the requisite two-thirds of the qualified electors of the District, the District shall coordinate with the Alameda County Tax Collector on compliance, including providing the County annually with a hyperlink to the District's website containing exemption information, a hyperlink to the exemption application, and a phone number for exemption inquiries. The Superintendent is authorized to contract directly with the County for collection services.

Section 15. Effective Date. This Resolution shall take effect from and after its adoption.

The foregoing Resolution was duly passed and adopted by the Board of Education of the Oakland Unified School District at a Special Meeting held on August 4, 2026, by the following vote:

PREFERENTIAL AYE: Andrew Blouch

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: Amina Tongun

PREFERENTIAL RECUSED: None

AYES: Rachel Latta, VanCederic Williams, Clifford Thompson, Vice President Valarie Bachelor, President

Jennifer Brouhard

NOES: None

ABSTAINED: Patrice Berry

RECUSED: None

ABSENT: Mike Hutchinson

CERTIFICATION

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Special Meeting of the Board of Education of the Oakland Unified School District held on August 4, 2026.

Legislative File	
File ID Number:	**26-1600**
Introduction Date:	**8/4/2026**
Enactment Number:	26-1355
Enactment Date:	8/4/2026
By:	er

OAKLAND UNIFIED SCHOOL DISTRICT

Jennifer Brouhard
President, Board of Education

Denise Gail Saddler, Ed.D., Superintendent and
Secretary, Board of Education

EXHIBIT A-I

ABBREVIATION OF THE MEASURE

(75 Words or Less — to appear on the official ballot)

[This summarizes, in 75 words or less, the full text of the proposition which appears in Exhibit A-II below.]

"To replace the expiring Measure G1 parcel tax; retain qualified educators; sustain middle school arts, music, world languages, and safe school programs; improve academic achievement; and keep local funding that cannot be diverted; shall Oakland Unified School District levy a parcel tax of $195 per parcel annually, with annual cost-of-living adjustments, raising $20 million annually for 14 years commencing July 1, 2029, with exemptions for seniors and SSI/SSDI recipients, independent oversight, annual audits, and all funds benefiting Oakland students?"

NOTE: The abbreviated ballot question above must be reviewed and finalized by District legal counsel, submitted to the Alameda County Registrar of Voters for approval, and confirmed to be 75 words or fewer as required by Elections Code Section 13247. The Registrar will assign an alpha letter designation. Numbers ($195, 14, 2029) and proper nouns count as one word each. Hyphenated terms count as one word.

EXHIBIT A-II

FULL TEXT OF THE MEASURE

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

OAKLAND UNIFIED SCHOOL DISTRICT TEACHER RETENTION AND EDUCATIONAL PROGRAMS REPLACEMENT ACT

This Measure may be known and referred to as the "Oakland Unified School District Teacher Retention and Educational Programs Replacement Act," or as "Measure ___" [*designation to be assigned by the County Registrar of Voters*].

FINDINGS

A. The Oakland Unified School District (District) is committed to providing its middle school students with a safe environment for learning and greater access to educational enrichment programs and activities, such as music, art, and studying world languages. Both commitments are key to fostering a lifelong interest in learning and improving overall academic achievement.

B. The District's teachers and other educational staff continue to experience rising regional housing costs and the high cost of living in the Bay Area. It is critical that the District be provided the resources it needs to pay its teachers and staff competitively so that they can continue to live and work in our local communities and serve the student population to which they are so dedicated.

C. State funding has been inadequate to provide the District's middle school students with the full educational experience that we owe them and to provide the District's educators and staff with the compensation that they deserve. The precarious nature of California's finances also makes future state funding highly uncertain.

D. Federal funding is increasingly imperiled and is an unreliable supplement to state funding for local jurisdictions like the District that are being forced to live fiscal year to fiscal year, with no assurances of long-term funding stability so as to allow for planning and growth.

E. It is imperative that the funding provided by Measure G1 since 2017 not be permitted to lapse, as the District would lose approximately twelve million dollars ($12,000,000) annually in locally-controlled revenue, of which approximately five million dollars ($5,000,000) directly supports educator compensation, eliminating bargaining capacity without new revenue.

F. It is the intent of the Board of Education in placing this Measure on the ballot, and the intent of the voters in adopting this Measure, to continue and update the same source of funding that the District has been receiving from Measure G1 for nearly a decade in order to allow the District to retain and attract qualified teachers and staff and to provide its middle school students the arts, music, and foreign language programs they need to thrive and prepare them for high school and beyond.

DEFINITIONS

For purposes of this Measure, the following terms have the following meanings:

A. "Middle school" means any district school or charter school within the District serving students in sixth, seventh, or eighth grades, regardless of whether the school serves grades in addition to those grades.

B. "Parcel of taxable real property" means any unit of real property in the District that 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 that are otherwise exempt from, or on which are levied no, ad valorem property taxes in any year, and all parcels that qualify for at least one of the exemptions provided for in this Measure.

C. "School-site educator" means all site-based educators and all represented employees.

PURPOSES OF SPECIAL TAX

The proceeds of the special tax levied pursuant to this Measure shall be expended for the following purposes:

A. To attract and retain school-site educators.

B. To increase access to courses in arts, music, and world languages for students in the sixth, seventh, and eighth grades.

C. To improve student retention during the transition from elementary school to middle school.

D. To create a more positive and safe middle school learning environment.

In furtherance of the purposes identified above, the proceeds of the special tax shall be expended to provide salary increases to school-site educators throughout the District, including school-site educators at charter schools, and to provide grants to middle schools that shall be expended for the purposes identified above.

AWARDING OF MIDDLE SCHOOL GRANTS

Middle school grants shall be distributed to middle schools pursuant to the Local Control Funding Formula methodology upon the submission, review, and approval by the Board of Education of each school's annual Education Improvement Plan. In order to establish eligibility for a grant, an Education Improvement Plan shall include, at a minimum, all of the following elements:

A. A completed diagnostic self-evaluation of the school's curricular and safety needs, including an assessment of community demand for arts, music, and language education.

B. Annual and three-year accountability indicators toward achieving one or more of the purposes of the special tax identified above.

C. Evidence-based strategies designed to meet the accountability indicators.

D. Annual benchmarks for improved retention of students transitioning from elementary school to middle school.

E. A description of how school staff, time schedules, and budgets are coherently structured to implement the school improvement plan's strategies and activities.

Middle school grants shall be expended only at middle schools and in furtherance of one or more of the purposes of the special tax identified above.

ALLOCATION OF SPECIAL TAX PROCEEDS

A. At the end of each fiscal year, beginning with the 2029–30 fiscal year, the District shall determine the total revenue generated by the special tax levied pursuant to this Measure and shall allocate those total revenues as follows:

1. 1 percent of the total revenues shall be allocated for reimbursement of administrative overhead costs incurred by the District in connection with the administration of this Measure.

2. Charter schools within the District shall be allocated a percentage of total revenues equal to the number of students enrolled in charter middle schools within the District divided by the total number of students in the District attending district or charter middle schools, multiplied by 100, as adjusted by the Local Control Funding Formula.

3. The remaining amount of total revenues after the allocations made pursuant to paragraphs 1 and 2 shall be allocated to the District.

B. The allocations made pursuant to paragraphs 2 and 3 of subsection A shall each be further allocated as follows:

1. 65 percent to provide raises to school-site educators, with all school-site educators receiving the same percentage increase in salary.

2. 35 percent to provide middle school grants, in accordance with the methodology for awarding middle school grants described above.

TAX RATE, TERMS, AND SUNSET

Upon approval of this Measure by the voters, the Board of Education 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 ninety-five dollars ($195) per parcel, for 14 years commencing July 1, 2029, and ending June 30, 2043.

Beginning with the 2030–31 tax year (the second year of assessment of the special tax), and each year thereafter, as long as this Measure is in effect, the rate of the special tax 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 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

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 for any single-family residential parcel that qualifies under one or more of the following exemptions:

A. Senior Citizen Exemption: Any parcel owned and occupied by a person, or jointly owned and occupied by persons, 65 years of age or older.

B. SSI Exemption: Any parcel owned by a person, or jointly owned by persons, receiving Supplemental Security Income for a disability, regardless of age.

C. 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 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 foregoing exemptions shall be available pursuant to procedures to be prescribed by the District, or as otherwise required by law or by the Alameda County Tax Collector. Property owners must apply for an exemption annually by petition to the District in the manner and at the times set forth in procedures established by the District, or as otherwise required by law or by the Alameda County Tax Collector.

LEVY AND COLLECTION

The special tax levied pursuant to this 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 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.

The District shall annually provide to Alameda County tax collection officials a list of parcels that the District has approved for an exemption in accordance with this Measure. Eligibility for any of the exemptions provided for by this Measure shall be determined solely by the District, and any taxpayer seeking to challenge the District's determination, or claim a refund or reimbursement of taxes paid while eligible for an exemption, shall apply directly to the District.

The Alameda County Assessor's determination of exemption or relief from the special tax for any reason, other than for the exemptions provided for by this Measure, shall be final and binding for purposes of this Measure. Taxpayers seeking to challenge the County Assessor's determination shall do so under the procedures for correcting a misclassification of property pursuant to Part 9 (commencing with Section 4801) 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 under the California Revenue and Taxation Code.

CREATION OF SPECIAL ACCOUNT

The Board of Education shall cause an account to be established for the deposit of the proceeds of the special tax levied pursuant to this Measure. The proceeds derived from the special tax and deposited in the account shall be expended only for the purposes specified in this Measure. The account established for purposes of receiving the proceeds of the special tax levied pursuant to Measure G1 may be continued in existence for purposes of satisfying the requirements of this section.

ANNUAL INDEPENDENT AUDIT AND REPORT

The chief fiscal officer of the District shall cause an independent financial auditor to conduct an audit and prepare a report for each fiscal year in which the special tax has been levied, or special tax proceeds have been expended, in accordance with this Measure. The audit report shall be filed with the Board of Education and made publicly available. The audit report shall include, but is not limited to, the following information:

A. The amount of special tax proceeds collected and expended in the applicable reporting period.

B. A description of the uses of all funds expended in the applicable reporting period, and a determination as to whether such uses were consistent with this Measure.

The cost of the annual audit and report may be paid from the proceeds of the special tax. The reporting period for each audit report may be a calendar year, fiscal year, or other appropriate annual period, as determined by the chief fiscal officer or designee. The annual audit report may be incorporated into, or filed with, the District's annual budget, financial audit, or other appropriate routine report to the Board of Education.

INDEPENDENT CITIZENS' OVERSIGHT COMMISSION

The Board of Education shall establish an Independent Citizens' Oversight Commission comprised of five persons, with preference given to persons who demonstrate extensive knowledge and expertise in (1) middle school education, with a focus on arts, music, and world languages, (2) school safety, and (3) compensation for K-12 educational professionals. The Commission shall advise and report to the Board of Education and shall be responsible for oversight, including, but not limited to, all of the following:

A. Oversight of the proper allocation and use of all proceeds of the special tax levied pursuant to this Measure.

B. Reviewing annual independent audit reports.

C. Submitting recommendations to the Board of Education for any new or modified policies and administrative regulations to ensure the District's compliance with the intent and requirements of this Measure.

The Board of Education shall provide by resolution for the composition, funding, staffing, and other necessary elements to facilitate the Commission's formation and operation. The Oversight Commission created pursuant to Measure G1 may be continued in existence for purposes of satisfying the requirements of this section.

PROTECTION FROM COUNTY OR STATE SEIZURE OR USE

It is the intent of the Board of Education, and of the voters of the District in adopting this Measure, 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 special tax imposed pursuant to this Measure. If, in any fiscal year during the term of this 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 special tax — whether by directly taking such proceeds for any state purpose, by taking such proceeds into account for purposes of calculating state support for the District under Section 8 of Article XVI of the California Constitution or under any program of categorical aid, special aid, or other special program, or by reducing other funding to the District — then the rate of the special tax shall be reduced commensurately if doing so would not further diminish the proceeds from the special tax controlled by the District.

SEVERABILITY

The Board of Education hereby declares, and the voters, by approving this Measure, concur, that every section, paragraph, sentence, and clause of this Measure has independent value, and the Board of Education and the voters would have adopted each provision hereof regardless of every other provision hereof. Should any part of this 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 Alameda County, 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 3, 2026, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

"To replace the expiring Measure G1 parcel tax; retain qualified educators; sustain middle school arts, music, world languages, and safe school programs; improve academic achievement; and keep local funding that cannot be diverted; shall Oakland Unified School District levy a parcel tax of $195 per parcel annually, with annual cost-of-living adjustments, raising $20 million annually for 14 years commencing July 1, 2029, with exemptions for seniors and SSI/SSDI recipients, independent oversight, annual audits, and all funds benefiting Oakland students?"

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 November 3, 2026, 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 August 4, 2026, in accordance with the provisions of Education Code Sections 5302, 5325, and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this_____ day of August, 2026.

____

County Superintendent of Schools

Alameda County, California

SECRETARY'S CERTIFICATE

I, Denise G. Saddler, Secretary, 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 Resolution No. 2627-0001 duly adopted at a Special Meeting of the Board of Education duly held at the Committee Room, KDOL TV Studio, B-237, Met West High School Entrance, 314 East 10th Street, Oakland, CA 94606-2291 on August 4, 2026, and entered in the minutes thereof, of which meeting all of the members of said Board of Education had due notice and at which a quorum thereof was present, and said resolution was adopted by the following vote:

PREFERENTIAL AYE: Andrew Blouch

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: Amina Tongun

PREFERENTIAL RECUSED: None

AYES: Rachel Latta, VanCederic Williams, Clifford Thompson, Vice President Valarie Bachelor, President Jennifer Brouhard

NOES: None

ABSTAINED: Patrice Berry

RECUSED: None

ABSENT: Mike Hutchinson

An agenda of said meeting was posted at least twenty-four (24) hours before said meeting at 1050 2nd Avenue, Oakland, California, a location freely accessible to members of the public, and on the District's website at www.ousd.org, and a brief description of said Resolution appeared on said agenda. A copy of said agenda is attached hereto.

I have carefully compared the same with the original minutes of said meeting on file and of record in the Office of the Board of Education. 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 4th day of August, 2026.

____

Denise G. Saddler, Ed.D.

Secretary, Board of Education

Oakland Unified School District