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Board Cover Memorandum

To Board of Education

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

Meeting Date August 12, 2026

Subject Proposition 218 Certification - County of Alameda - Collection of District Bond and Parcel Taxes - Fiscal Year 2026-2027

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 2025/26 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 10, 2026.

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 Measure 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 2026/27 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: _____

By: _____
(Signature)

Jennifer Brouhard

(Print Name)

President, Board of Education

(Print Title)

Dr. Denise G. Saddler

Superintendent & Secretary, Board of Education

Approved As To form by OUSD Legal Dept:

Jenine A. Lindsey 08/04/26
Jenine Lindsey, General Counsel