

**PARCEL TAXES**

The Governing Board recognizes its obligation to provide a high-quality educational program within safe facilities and secure campuses, and that additional funds are at times necessary to fulfill this responsibility. The Board may consider appropriate methods of financing and, when it is in the best interest of the district, may order the placement of a parcel tax on the ballot for approval by the voters.

*(cf. 3100 - Budget)*  
*(cf. 3470 - Debt Issuance and Management)*  
*(cf. 7110 - Facilities Master Plan)*  
*(cf. 7210 - Facilities Financing)*  
*(cf. 7214 - General Obligation Bonds)*

The Board shall hold a noticed public hearing prior to approving a resolution for the adoption of a parcel tax. The resolution shall be approved by a two-thirds vote of the Board in order to be placed on the ballot. The resolution shall include the type and rate of the tax to be levied, the method of collection, and the date upon which an election shall be held to approve the levy of the tax. (Government Code 50077, 53724)

*(cf. 9320 - Meetings and Notices)*  
*(cf. 9323.2 - Actions by the Board)*

The parcel tax shall apply uniformly to all taxpayers or all real property within the district, except that unimproved property may be taxed at a lower rate than improved property. (Government Code 50079)

The Board shall consult with legal counsel to ensure compliance with all requirements of law, including its determination of the appropriate amount of the proposed parcel tax and whether exemptions from the tax will be granted.

Any parcel tax to be proposed for voter approval shall provide for accountability measures, including, but not limited to, a statement indicating the specific purposes of the special tax and that the proceeds of the tax shall be used only for the specific purposes identified, creation of a separate account into which the proceeds shall be deposited, and annual reporting pursuant to Government Code 50075.3. (Government Code 50075.1)

No district funds, services, supplies, or equipment shall be used to support or defeat a parcel tax ballot measure. The Superintendent or designee may use district resources to provide students, parents/guardians, and community members with fair and impartial information related to a parcel tax ballot measure, including information about the impact of the parcel tax on the district. (Education Code 7054)

*(cf. 1160 - Political Processes)*  
*(cf. 4119.25/4219.25/4319.25 - Political Activities of Employees)*

**PARCEL TAXES** (continued)

Upon approval of the tax by two-thirds of the votes, the district may levy the tax or contract with the county to collect the tax on the district's behalf. (Government Code 50077)

**Exemptions**

The Board may grant an exemption from the parcel tax for any or all of the following: (Government Code 50079)

1. Persons who are 65 years of age or older
2. Persons receiving Supplemental Security Income for a disability, regardless of age
3. Persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guideline issued by the U.S. Department of Health and Human Services

Any exemption granted by the Board shall remain in effect until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner. (Government Code 50079)

If the district provides for an exemption from the parcel tax and contracts or enters into an agreement with the county to collect such tax, the district shall annually provide to the tax collector a phone number where requests for exemption information may be directed and the link, if available, to the location on the district's web site that contains exemption information and the application for exemption. (Government Code 50079)

*Legal Reference:*

EDUCATION CODE

7054 Prohibition against use of district property for campaigning; informational only

ELECTIONS CODE

324 General election, definition

328 Local election, definition

341 Primary election, definition

348 Regular election, definition

356 Special election, definition

357 Statewide election, definition

1302 Local election to select governing board members

15372 Elections official certificate statement of election results

GOVERNMENT CODE

50075-50077.5 Voter-approved special taxes

50079 Qualified special taxes of school district

53724 Board resolution for special tax

54952 Definition of legislative body, Brown Act

*Legal Reference Continued: (see next page)*

**PARCEL TAXES** (continued)

*Legal Reference Continued:*

REVENUE AND TAXATION CODE

2611.6 County tax bill special tax information

CALIFORNIA CONSTITUTION

Article 13A Taxation

COURT DECISIONS

*Borikas v. Alameda Unified School District (2013) 214 Cal.App.4<sup>th</sup> 135*

*Management Resources:*

CSBA PUBLICATIONS

*The Impact of Pension Cost Increases on California Schools, January 2018*

*Behind the Numbers: The Cold, Hard Facts of California Public School Funding, January 2018*

*California Education Funding: Students Deserve Better, Fact Sheet, August 2017*

*California's Challenge: Adequately Funding Education in the 21st Century, December 2015*

*Legal Guidelines: Use of Public Resources for Ballot Measures and Candidates, Fact Sheet, February 2011*

WEB SITES

CSBA: <http://www.csba.org>

U.S. Department of Health and Human Services: <https://www.hhs.gov>