

Master Plan Strategies Update:

**Listening Campaign Update,
Parcel Tax,
Maximizing Fundraising Efforts,
Inventory of Programs**

Community Workshop #8

11/17/09

Listening Campaign Update

Report #2 from the Listening Campaign

Since September, Alameda community members have participated in a Listening Campaign through an independent network of Public Education Volunteers to ensure that district leaders hear from all sectors of the Alameda community.

After a training session, these volunteers host meetings about the master plan in order to solicit ideas, priorities and concerns.

This is their second report to the Board of Education and the public.

Public Education Volunteers

- PEVs are concerned Alameda Community Members
- 25 “Listening Meetings” have been/will be held in October and November
- The goal of the listening meeting is to hear candid feedback from all perspectives

Listening Campaign Trends

There is:

- General opposition to one high school
- General opposition to increased class sizes
- General support for a magnet program
- Mixed opinion on charter schools
- General support for a parcel tax

Public Education Volunteers

AUSD Parents

- Laura Lake
- Sean Cahill*
- James Taylor
- Michael Murphy
- Heather M. Wu
- Charles Weiland*
- Joanna Bianchi
- Georzann Chaco
- David Murray
- Ourida Azi
- Marianne Bartholomew-Couts

Teachers/AUSD Staff

- Annalisa Moore
- Vickie Smith
- Roxanne Clement

Community Organization Reps

- Zoe Holder/Nancy Balassi,*
Alameda Multicultural Center
- Karen Kenney,
Girls Inc of the Island City
- Christine Strena,
Alameda Educational Foundation

Parcel Tax

Legal Considerations

Authority to Enact Special Tax:

School districts may enact special qualified taxes (a.k.a. “parcel taxes”) pursuant to the California Constitution, Article XIII A, section 4 and Government Code section 50075 et. seq.

Legal Considerations

Overview of Key Constraints to Parcel Tax:

- Only impose special tax on real property (not sales tax, not income tax, etc.)
- Limited Exemptions
- Passed by 2/3 of votes within the District
- Qualified special tax applies “uniformly to all taxpayers or all real property in the District...” (Gov. Code section 50079)
- Special tax must be used for specific or special governmental purposes

Legal Considerations

Tax Exemptions:

- Senior Citizens (taxpayers 65 years of age or older)
- Persons receiving Supplemental Security Income for a disability, regardless of age
- Property that is otherwise exempt from taxation also exempt

**NOTE: Exemptions are narrowly construed;
only those explicitly allowed by statute are permissible**

Legal Considerations

Uniformity Requirement:

- Issue is the essence of the lawsuit between the District and some Alameda business owners
- One argument is that uniformity requires that a parcel tax impose an ***identical amount*** on all real property (this is the plaintiffs' argument)

Legal Considerations

Uniformity Requirement (continued):

- Another view is that uniformity requires that all property according to a single tax structure must be uniformly ***applied*** to all taxpayers or parcels but not necessarily uniform as to the amount of tax paid (this is the District's position), as in the case of a "split roll" tax
- Stated differently, uniformity "does not mean that the law shall operate alike upon all persons, but that it shall affect all persons uniformly who stand in the same category."
(*Gregory v. Hecke* (1925) 73 Cal.App.268)

Parcel Tax Structures

Overview:

There are many possible parcel tax structures. Examples include, but are not limited to:

- A flat tax per parcel
- A tax based on lot square footage
- A tax based on building square footage
- A “split roll” under which parcels are taxed differently based on their use code or on other characteristics

Parcel Tax Structures

A Flat Tax per Parcel:

- Every taxable parcel pays exactly the same dollar amount regardless of size or use
- Example: AUSD's Measure A: a flat tax per parcel; passed in 2001, increased and passed in 2005

Parcel Tax Structures

A Tax Based on Lot Square Footage:

- All taxable parcels are taxed according to their lot size, with several possible variations, including:
- Linear: “x cents per square foot”
- Banded: “0 – 5000 square feet = \$x; 5000 – 10000 square feet = \$y ...” (could include flat + banded or per square foot + banded)
- Capped: “x cents per square foot, maximum tax of \$z”

Parcel Tax Structures

Examples of a Tax Based on Lot Square Footage:

- Emery's Measure A: a per parcel square foot tax; passed in 2007
- Mountain View Whisman's Measure C: a "flat tax per parcel," but banded based on parcel square footage; passed in 2008

Parcel Tax Structures

A Tax Based on Building Square Footage:

- Tax based on building square footage
- All taxable parcels are taxed according to their building size, with several possible variations:
- Linear: “x cents per square foot”
- Banded: “0 – 5000 square feet: \$x, 5000 – 10000 square feet: \$y ...” (could include flat + banded or per square foot + banded)
- Capped: “x cents per square foot, maximum tax of \$z”

Parcel Tax Structures

Example of a Tax Based on Building Square Footage:

- West Contra Costa's Measure D: a tax based on total building area square footage on each parcel; passed in 2008

Parcel Tax Structures

A “Split Roll”:

- Parcels taxed differently based on their use code or on other characteristics
- Could include (1) residential paying flat or per square foot (linear, banded or capped) and (2) nonresidential paying different flat or different per square foot (linear, banded or capped)
- There are other possible options as well

Parcel Tax Structures

Examples of a “Split Roll”:

- AUSD’s Measure H: a flat tax per parcel for residential; a tax based on lot square footage for nonresidential (capped); passed in 2008
- Albany’s Measure A: a flat tax per parcel for residential; a tax based on lot square footage for nonresidential (with a minimum “floor”); an inflation escalator; passed in 2005
- Berkeley’s Measure A: a per parcel square foot tax, with different rates for residential and for nonresidential; a flat tax per parcel for unimproved parcels; passed in 2006

Parcel Tax Structures

Examples of a “Split Roll” (continued):

- Piedmont’s Measure B and Measure E: a “flat tax per parcel,” but banded based on parcel square footage for single family dwellings; a different “flat tax per unit” for multi-family dwellings; a different “flat tax per dwelling” for multiple parcel dwellings; a different “flat tax rate per parcel” for nonresidential (banded based on parcel square footage); a “flat tax per parcel” for unimproved parcels

Maximizing fundraising efforts, including grant systems and collaboration with community partnerships

Maximizing Funds

Master Plan as a Way to Get Outside Funding:

- Outside funders are interested in innovative reforms such as magnet programs, academies and learning communities
- In process: building grants system, procedures, and support

Possible City / AUSD Linkages

Library:

- Looking at a possible shared Media Center teacher
- Focusing on struggling schools
- Teacher card – check out up to 30 books
- Learning at library field trips
- Back-to-School “Happy Hour”

Possible City / AUSD Linkages

Recreation & Parks Department:

- Joint Use Agreements updated and in writing
 - Woodstock
 - Franklin street closure and park use
 - Thompson field
 - Rittler Park amphitheatre
 - Swim centers
- Possible artificial turf at Encinal
- Exploring program connections to reduce redundancies in after-school programs and adult education

Possible City / AUSD Linkages

Public Works:

- City providing electricity for the marquee at Washington from the nearby streetlight
- Investigating other programs we can leverage for maintenance and operation services

Police Department:

- Crossing guards are in the Police Department budget for 2009/10 and 2010/11

Possible City / AUSD Linkages

Redevelopment:

- Looking at ways to leverage the redevelopment money to provide greater cash flow to District through selling or leasing excess property

Maximizing funds:

- Creating grants system – working with AEF
- Creating Master plan as a way to get outside funding
- Tracking “Race to the Top”
- Inquiry into meter tax, other alternative revenue streams

Inventory of programs, district-wide and/or site-specific

Inventory of School Programs

Elementary Schools:

- Common
 - Art Docents
 - After school tutoring and enrichment
 - GATE
- Unique
 - Butterfly Gardens at Lum, Edison and Bay Farm
 - Creative Arts Education at Otis and Paden
 - LEAPS at Haight, Paden, Ruby Bridges and Washington
 - Go Green at Edison, Franklin, Otis, and Paden, Bay Farm
 - Cross-age learning buddies at Earhart and Otis
 - After school Spanish at Lum
 - EXCEL at Ruby Bridges

Inventory of School Programs

Middle Schools:

- Common
 - Band
 - After school sports program
 - RISE at Wood and Chipman

- Unique
 - Drum Corps at Chipman
 - MESA - Mathematics, Engineering, Science Achievement at Lincoln
 - AVID at Wood

Inventory of School Programs

High Schools:

- Common – Comprehensive High Schools
 - Advanced Placement Programs
 - Band
 - Drama
 - CIF Athletics
 - ROP Classes
 - Numerous student clubs
- Unique
 - AVID at Alameda
 - JROTC and Marching Band at Encinal
 - Summer Bridge program at ASTI
 - Cal-SAFE – Program for pregnant and parenting teens at Island