

Policy 3471: Parcel Taxes

Status: DRAFT

Original Adopted Date: Pending

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.

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)

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)

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)

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
CA Constitution Article 13A, Section 1	Tax limitation
Ed. Code 7054	Use of district property, campaign purposes
Elec. Code 15372	Elections official certificate statement of election results
Elec. Code 324	General election
Elec. Code 328	Local election
Elec. Code 341	Primary election
Elec. Code 348	Regular election
Elec. Code 356	Special election
Elec. Code 357	Statewide election
Gov. Code 1302	Continuance in office until qualification of successor
Gov. Code 50075-50077.5	Voter-approved special taxes
Gov. Code 50079	School districts; qualified special taxes
Gov. Code 53724	Parcel tax resolution requirements
Gov. Code 54952	Legislative body, definition

Federal

Rev. & Tax Code 2611.6

Description

County tax bill special tax information

Management Resources

California School Boards Association
Publication

Description

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

California School Boards Association
Publication

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

California School Boards Association
Publication

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

California School Boards Association
Publication

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

California School Boards Association
Publication

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

Court Decision

Borikas v. Alameda Unified School District (2013) 214
Cal.App.4th 135

Website

[U.S. Department of Health and Human Services](#)

Website

[CSBA](#)

Cross References**Code**

7210

Description

[Facilities Financing](#)

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[Actions By The Board](#)

9323.2-E PDF(2)

[Actions By The Board](#)

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