



DUBLIN UNIFIED SCHOOL DISTRICT

DUBLIN UNIFIED SCHOOL DISTRICT STUDENT ACHIEVEMENT ACT OF 2009 TAX

MEASURE L

PARCEL TAX REPORT

FISCAL YEAR 2011-12

PURSUANT TO SECTION 4 OF ARTICLE XIII A OF THE CALIFORNIA CONSTITUTION
AND SECTION 50079 OF THE CALIFORNIA GOVERNMENT CODE

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DUBLIN UNIFIED SCHOOL DISTRICT

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EXECUTIVE SUMMARY

On November 4, 2008, the Dublin voters approved Measure L – the Dublin Unified School District Student Achievement Tax (“Parcel Tax”) - a new parcel tax for the Dublin Unified School District (“District”) that will support high academic achievement in math, science, reading, writing, and technology; attract and retain highly qualified teachers; preserve small class sizes, and provide ongoing teacher training. The voters authorized a Parcel Tax of \$96 per year for 5 years including an independent community oversight committee, an exemption for senior citizens and disabled person, and a commitment that no funds will be used for administrator salaries and that all funds stay in this community to promote student achievement.

Specifically, the Parcel Tax proceeds will support the following purposes:

- To reduce the impact of drastic budget cuts by the State of California to K-12 education;
- To maintain small class sizes;
- To protect academic programs;
- To attract and retain high quality teaching staff;
- To provide elementary science specialist;
- To continue improvements in student achievement.

Pursuant to the Local Agency Parcel Tax and Bond Accountability Act (Government Code § 50075.3.), this Parcel Tax Report (“Report”) summarizes the fiscal year 2010-11 special tax levies, senior exemptions, expenditures and other related data and information.

There are currently 14,435 parcels in the District as of June 30, 2011. The total annual special tax to be collected within District for fiscal year 2011-12 is \$1,341,888. Figure 1 on the following page summarizes the current Parcel Tax levies since FY 2011-12.

FIGURE 1 - SUMMARY OF PARCEL TAX LEVIES BY YEAR

Annual Summary

Fiscal Year	Taxable Parcels	Parcel Tax Rate	Total	Qualified Exemptions	TOTAL TAX REVENUE ¹	TOTAL TAX RECEIVED ²
2009-10	14,138	\$96.00	\$1,357,248	\$42,336	\$1,314,912	\$1,249,037
2010-11	14,237	\$96.00	\$1,366,752	\$43,392	\$1,323,360	\$1,322,097
2011-12	14,435	\$96.00	\$1,385,760	\$43,872	\$1,341,888	\$1,334,112
2012-13		\$0.00			\$0	\$0
2013-14		\$0.00			\$0	\$0

Notes:

¹ Total amount of annual special tax collected for the given fiscal year.

² Total amount received by the District after County Admin Fees.

Figure 2 provides the Parcel Tax levy expenditures for fiscal year 2010-11.

FIGURE 2 – EXPENDITURES FOR FISCAL YEAR 2010-11

Actual Expenditures for Fiscal Year 2010-11	
Revenues	
Measure L - Dublin Unified School District Student Achievement tax	\$1,322,097.10
Expenses	
K-3 Teacher Salaries	\$1,069,300.89
Counselor Salaries	\$54,120.61
K-3 Teacher and Counselor Benefits	\$163,438.46
SCI Consulting Group	\$13,116.08
County Admin fee	\$22,121.06
Ending Balance	\$0.00

Notes:

Class size reduction teacher (kindergarten) salary and benefits, 15 teachers

Counselor salary and benefits at middle school, .9 full time equivalent (FTE)

SCI Consulting contract for administration of parcel tax and county administration fee.

FISCAL YEAR 2011-12 PARCEL TAX

PARCEL TAX COSTS AND EXPENDITURES

Figure 3 provides the Parcel Tax levy expenditures for fiscal year 2011-12

FIGURE 3 - SUMMARY OF PARCEL TAX EXPENDITURES

Budget for Fiscal Year 2011-12

Revenues	
Measure L - Dublin Unified School District Student Achievement tax	\$1,334,112.00
Expenses	
K-3 Teacher Salaries	\$1,055,612.00
Counselor Salaries	\$60,213.00
K-3 Teacher and Counselor Benefits	\$177,596.00
SCI Consulting Group	\$15,842.58
County Admin fee	\$24,848.42
Ending Balance	\$0.00

Notes:

Class size reduction teacher (kindergarten) salary and benefits, 15 teachers.

Counselor salary and benefits at middle school, .9 full time equivalent (FTE)

SCI Consulting contract for administration of parcel tax and county administration fee.

PARCEL TAX REVENUE FY 2011-12

The Parcel Tax revenue for fiscal year 2011-12 is as follows.

FIGURE 4 - SUMMARY OF PARCEL TAX REVENUES

Fiscal Year	Parcels	Tax Units	Tax Amount per Tax Unit	Total Tax Revenue ¹	Total Tax Received ²
2009-10	14,138	13,697	\$96.00	\$1,314,912	\$1,249,037
2010-11	14,237	13,785	\$96.00	\$1,323,360	\$1,322,097
2011-12	14,435	13,978	\$96.00	\$1,341,888	\$1,334,112

Notes:

¹ Total amount of annual special tax collected for the given fiscal year.

² Total amount received by the District after County Admin Fees.

ADMINISTRATIVE REQUIREMENTS

LEVY AND COLLECTION

The Parcel Tax is collected by the Alameda County Treasurer-Tax Collector at the same time and in the same manner and is subject to the same penalties as ad valorem property taxes. Unpaid taxes bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

The collection of the Parcel Tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

"Parcel of taxable real property" is defined as any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the Alameda County Treasurer-Tax Collector's Office. All property which is otherwise exempt from or on which no ad valorem property taxes are levied in any year shall also be exempt from the parcel tax in such year.

Parcels owned and occupied by persons 65 years of age or older or persons receiving Supplemental Security Income ("SSI") for a disability are exempt from the parcel tax. The Alameda County Assessor's determination of exemption or relief for any reason of any parcel from taxation, other than through the Senior Citizen Exemption or SSI Exemption, shall be final and binding for the purposes of the parcel tax.

SENIOR CITIZEN EXEMPTION

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from parcel tax upon proper application to the District and approval. The Senior Exemption deadline for FY 2011-12 was June 30, 2011. The senior exemption deadline for subsequent years will be June 30 prior to the applicable tax year. Senior exemption forms will be made available at the District office and the District's website or through the parcel tax administrator.

RENEWAL PROCESS

Property owners that have previously applied and qualified for the parcel tax exemption must complete and return the renewal form for each subsequent year in order to continue their exemption status.

SUPPLEMENTAL SECURITY INCOME EXEMPTION

In order to provide tax relief to persons receiving Supplemental Security Income for a disability regardless of age in the community, any parcel owned and occupied by said person shall be exempt from parcel tax upon proper application to the District and approval. The SSI Exemption deadline for 2011-12 was June 30, 2011. The exemption deadline for subsequent years will be June 30 prior to the applicable tax year. Senior exemption and SSI exemption forms will be made available at the District office and the District's website or through the parcel tax administrator.

DELINQUENCIES

The District participates in the "Teeter Plan" with the County of Alameda whereby the County pays all delinquent parcel taxes to the District and in return the County institutes collection proceedings and, when collected, keeps all delinquent payments with interest and penalties. This plan allows the District to maintain reliable parcel tax revenues and reduces the cost of collection. Contract to include in the Teeter Plan is at the option of the County. It is not anticipated that the County will discontinue the Teeter Plan unless the level of delinquencies becomes excessive. Delinquencies are 3.47% for fiscal year 2010-11 which is below the Teeter Plan upper threshold limit of 4% and therefore, should continue to be closely monitored. See Figure 5 below:

FIGURE 5 – DELINQUENCIES

As of June 30, 2011	
Total Taxable Parcels	13,697
Number of Delinquent Parcels	475
Percent of Parcels Delinquent	3.47%
Total Special Tax Levied	\$1,323,360.00
Total Special Taxes Delinquent	\$39,120.00
Percent of Special Tax Delinquent	2.96%

APPROPRIATIONS LIMIT

Pursuant to Section 7902.1 of the California Government Code or any successor provision of law, the Board shall provide in each year for any increase in the District's appropriations limit as shall be necessary to ensure that parcel tax proceeds, and of all qualified parcel tax levied by the District, may be spent for the authorized purposes.

USE OF PARCEL TAX PROCEEDS

Pursuant to Section 50075.1 of the California Government Code, the Board has determined that the proceeds of the parcel tax shall only be applied to the following specific purposes:

- To reduce the impact of drastic budget cuts by the State of California to K-12 education;
- To maintain small class sizes;
- To protect academic programs;
- To attract and retain high quality teaching staff;
- To maintain classrooms and school facilities;
- To continue improvements in student achievement.

ANNUAL AUDIT

Upon the levy and collection of the Parcel Tax, the Board shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the Dublin Unified School District Student Achievement Act of 2009 Tax remain unexpended, the Superintendent or Chief Business Official of the District shall cause a report to be filed with the District's Board no later than December 31 of each year, commencing December 31, 2009, stating (1) the amount of Dublin Unified School District Student Achievement Act of 2009 Tax received and expended in such year, and (2) the status of any projects or description of any programs funded from proceeds of the tax. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the District's Board.

INDEPENDENT COMMUNITY OVERSIGHT COMMITTEE

To insure additional accountability, an independent community oversight committee of volunteers shall be appointed by the Board to oversee all expenditures funded by the measure, and to advise the Board regarding the proper expenditure of the parcel tax proceeds.

APPEALS PROCEDURE

Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of the Parcel Tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

PUBLIC INFORMATION

Taxpayers and other interested persons can obtain information regarding the parcel tax, senior exemption status and other information by contacting the District's parcel tax levy administrator, SCI Consulting Group at telephone number (707) 430-4300 or (800) 273-5167. SCI Consulting Group's toll free property-owner inquiry line is also included with property tax bills.

AUDITOR FILING AND REPORTING

Parcel Tax levies for the upcoming fiscal year must be filed with the Alameda tax collector by August 10. The parcel tax levies have been submitted and confirmed for the fiscal year 2011-12. After submission of the Parcel Tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills which typically occurs in

October. The Parcel Tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

2011-12 MEASURE L PARCEL TAX ROLL

The Tax roll listing the fiscal year 2011-12 Parcel Tax for all Assessors' Parcels of land within the boundaries of the Dublin Unified School District ("District") is filed with the District. Each lot or parcel listed on the Tax Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

EXHIBIT A – 2011-12 SENIOR EXEMPTION APPLICATION

To provide tax relief to senior citizens in the community and people with, any parcel owned and occupied by a person 65 years of age or older shall be exempt upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board or otherwise as required by law or by the Alameda County Tax Collector.



Application for Senior Exemption from Measure L Parcel Tax
2009-2014 Fiscal Years

Under the provisions of the Measure L Parcel Tax voted on by the residents of the Dublin Unified School District on November 4, 2008, seniors, those individual home owners who will be at least 65 on July 1, 2011, or for each year where the home owner reaches age 65 on July 1 of that year, are exempt from paying the \$96.00 per year parcel assessment. To receive that exemption, this form must be completed and received by the Dublin Unified School District not later than June 30, 2011. Completed applications and supporting documentation must be submitted by June 30 of the year prior to the fiscal year for the following fiscal year. Applications can be mailed or brought into the District Office Business Department at 7471 Larkdale Avenue, Dublin, CA 94568-1599. Accepted applications will remain in force through June 30, 2014. For assistance call (800) 273-5167.

All of the following information must be provided to receive the Measure L exemption. To qualify for this exemption you must both own and reside on the property for which the exemption is requested.

A. PROPERTY TAX EXEMPTION

1. Assessor Parcel Number (located on your property tax bill) _____
2. Property Owner's Name: _____
3. Property Address: _____
4. Daytime Phone #: _____ Evening Phone #: _____

B. INFORMATION REQUIRED FOR EXEMPTION

PROOF OF AGE: Please attach a copy of one of the following legal documents indicating that you will be at least 65 on or prior to July 1, 2011 (or July 1 of the fiscal year for which the exemption is requested)

- | | | |
|--|--|---|
| <input type="checkbox"/> Driver's License | <input type="checkbox"/> Passport | <input type="checkbox"/> California ID card |
| <input type="checkbox"/> Hospital Birth Record | <input type="checkbox"/> Social Security Award Letter | |
| <input type="checkbox"/> Birth Certificate | <input type="checkbox"/> Medi-Cal (not Medi-Care) card | |

C. SIGNATURE REQUIRED

Under penalty of perjury, I declare that this claim is, to the best of my knowledge, correct and complete.

Signature of Applicant

Date

DUBLIN UNIFIED SCHOOL DISTRICT

7471 Larkdale Avenue, Dublin, CA 94568-1599 • 925-828-2551 • FAX 925-829-6532 • www.dublin.k12.ca.us



**Request for Exemption from Measure L Parcel Tax
2009-2014 Fiscal Years**

For owner-occupants Receiving Supplemental Security Income (SSI) for a Disability

Under the provision of the Measure L Parcel Tax voted on by residents of the Dublin Unified School District on November 4, 2008, those individual home owners that receive Supplemental Security Income for a disability, regardless of age, and who own and occupy the property, are exempt from paying the \$96.00 per year parcel assessment. To receive this exemption for the coming fiscal year, this form must be completed and received by the Dublin Unified School District no later than June 30, of this fiscal year. (Fiscal years are July 1 through June 30 of the following year.) Applications can be mailed or brought into the District Office Business Department at 7471 Larkdale Avenue, Dublin, CA 94568-1599. Approved applications will remain effective through June 2014. For assistance call (800) 273-5167.

Assessor's Parcel Number: _____
(located on your property tax bill)

Property Owner's Name: _____
Street Address: _____
City: _____ Zip Code: _____
Daytime Phone: _____ Evening Phone: _____

Under penalty of perjury, I hereby declare that I own and live at the property shown above and the information on this application for Measure L Parcel Tax Exemption and the accompanying documentation verifying residence and Supplemental Security Income for a disability are true and correct to the best of my knowledge.

Signature of Applicant _____ Date

Please provide a copy of one of each kind of documentation listed below.

<u>Ownership of Property</u>	<u>Residence Verification</u>	<u>SSI Verification Letter</u>
<input type="checkbox"/> Tax Bill	<input type="checkbox"/> Driver's License	<input type="checkbox"/> Benefits Verification Letter*
	<input type="checkbox"/> California ID	
	<input type="checkbox"/> Utility Bill	

This form together with all supporting verification documentation must be received by 4:30 PM on Thursday, June 30, 2011.

* A Benefits Verification Letter may be obtained by calling the Social Security Administration Office at (800) 772-1213 or by visiting a local Social Security Administration Office.

Request Approved _____ Request Denied _____