



DUBLIN UNIFIED SCHOOL DISTRICT

**DUBLIN UNIFIED SCHOOL DISTRICT STUDENT ACHIEVEMENT ACT OF
2009 TAX MEASURE L AND PARCEL TAX MEASURE B**

PARCEL TAX REPORT

FISCAL YEAR 2014-15

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 May 6, 2014, the Dublin voters approved the Dublin Unified School District Parcel Tax Measure B ("Parcel Tax") – in the amount of \$96 per parcel. This parcel tax for the Dublin Unified School District ("District") was set to start July 1, 2014 and end June 30, 2019, and was set to replace the previous expiring measure L, "the Dublin Unified School District Student Achievement Tax," that was approved November 4, 2008. Measure B will continue to support high academic achievement in math, science, reading, writing, and technology; supporting engineering/medical/biotechnology academies; attract and retain highly qualified teachers; and maintaining school libraries, current instructional materials/technologies. 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 persons, 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 support engineering, medical and biotechnology academies;
- To protect academic programs;
- To attract and retain high quality teaching staff;
- To maintain library services;
- 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 2013-14 special tax levies, senior exemptions, expenditures and other related data and information.

There are currently 16,428 taxable parcels in the District as of June 30, 2014. The total annual special tax to be collected within District for fiscal year 2014-15 is \$1,513,757. Figure 1 below summarizes the current Parcel Tax levies for the original Measure L Parcel Tax since FY 2009-10 and for the new Measure B started FY 2014-15.

FIGURE 1 - SUMMARY OF PARCEL TAX LEVIES BY YEAR

Fiscal Year	Taxable Parcels	Parcel Tax Rate	Total	Qualified Exemptions	TOTAL TAX REVENUE ¹	TOTAL TAX RECEIVED
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	\$1,321,972
2011-12	14,435	\$96.00	\$1,385,760	\$43,872	\$1,341,888	\$1,319,076
2012-13	15,221	\$96.00	\$1,461,216	\$44,064	\$1,417,152	\$1,413,497
2013-14	15,994	\$96.00	\$1,535,424	\$42,144	\$1,493,280	\$1,489,985
2014-15	16,428	\$96.00	\$1,577,088	\$37,152	\$1,539,936	\$1,539,936

Notes:

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

EXPENDITURES FOR FISCAL YEAR 2013-14 PARCEL TAX FOR MEASURE L

FIGURE 2 – EXPENDITURES FOR FISCAL YEAR 2013-14

Actual Expenditures for Fiscal Year 2013-14	
Revenues	
Measure L - Dublin Unified School District Student Achievement tax	\$1,489,985.00
Expenses	
K-3 Teacher Salaries	\$1,034,071.00
Counselor Salaries	\$103,869.00
Science Specialist	\$81,931.00
Benefits for Teachers, Counselors and Science Specialist	\$178,032.00
Science Supplies/Services	\$49,584.00
SCI Consulting Group	\$17,537.00
County Admin fee	\$24,961.00
Ending Balance	\$0.00

Notes:

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

Counselor salary and benefits at middle school, 1.2 full time equivalent (FTE)

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

PROJECTIONS FOR FISCAL YEAR 2014-15 PARCEL TAX FOR MEASURE B

PARCEL TAX COSTS AND EXPENDITURES

Figure 3 provides the Parcel Tax levy proposed expenditures for fiscal year 2014-15

FIGURE 3 - SUMMARY OF PARCEL TAX PROPOSED EXPENDITURES

Estimated Revenues	\$1,539,936.00
Elementaries	
Science Teachers	\$76,306.00
Substitutes	\$2,000.00
Science Supplies	\$5,900.00
Science Mileage	\$400.00
Science Conference/Training	\$6,350.00
*Counselors K-5	\$256,613.00
Elementary Subtotal	\$347,569.00
Secondary	
Science Teacher Coach	\$90,000.00
Science Supplies	\$80,000.00
High Schools - Freshman Mentoring Program	
Teacher Leads, Learning Center, Math, Freshman Mentor Leader	\$125,000.00
Intervention Teachers	\$100,000.00
Teacher on Special Assignment	\$93,338.00
Conference	\$1,097.00
Campus Monitors	\$144,145.00
Materials	\$15,000.00
Visual and Performing Arts	\$40,000.00
Set up reserve for next years schedule change	\$264,801.00
Secondary Subtotal	\$953,381.00
Benefits - all employees, cert and class	\$211,000.00
County Fees	\$27,986.00
Estimated Expenditures	\$1,539,936.00

Notes:

*Elementary counselor's salary and benefits at 4 FTE.

PARCEL TAX REVENUE FY 2014-15

The Parcel Tax revenue for fiscal year 2014-15 is as follows.

FIGURE 4 - SUMMARY OF PARCEL TAX REVENUES

Fiscal Year	Parcels	Tax Units	Tax Amount per Tax Unit	Total Tax
2014-15	16,428	16,041	\$96.00	\$1,539,936.00

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 2014-15 was June 30, 2014. 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 senior parcel tax exemption, will not be required to resubmit their senior exemption application for future tax years provided 1) the property was exempt in the immediately previous tax year, and 2) they continue to own and occupy the property. On an annual basis, the District will verify and renew existing senior exemptions and, if necessary, confirm with the original applicant that they continue to own and occupy the property.

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 2014-15 was June 30, 2014. 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 were 1.44% for fiscal year 2013-14 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, 2014	
Total Taxable Parcels	15,555
Number of Delinquent Parcels	224
Percent of Parcels Delinquent	1.44%
Total Special Tax Levied	\$1,493,280.00
Total Special Taxes Delinquent	\$13,632.00
Percent of Special Tax Delinquent	0.91%

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 2014-15. 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.

2014-15 MEASURE B PARCEL TAX ROLL

The Tax roll listing the fiscal year 2014-15 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 – 2014-15 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 B PARCEL TAX
2015-2019 Fiscal Years

Under the provisions of the Measure B Parcel Tax voted on by the residents of the Dublin Unified School District on May 6, 2014, seniors, those individual home owners who will be at least 65 on July 1, 2014, 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 for the coming fiscal year, this form and supporting documentation 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. Accepted applications will remain in force through June 30, 2019. **For assistance please call (800) 273-5167.**

All of the following information must be provided to receive the Measure B 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, (or July 1 of the fiscal year for which the exemption is requested. Fiscal years are July 1 through June 30 of the following year.)

- | | | |
|--|--|---|
| <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

THANK YOU FOR YOUR SUPPORT OF DUBLIN SCHOOLS!

DUBLIN UNIFIED SCHOOL DISTRICT

7471 Larkdale Ave., Dublin, CA 94568-1599 ★ 925-828-2551 ext. 8049 ★ FAX 925-829-1364 ★ www.dublinusd.org



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<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

THANK YOU FOR YOUR SUPPORT OF DUBLIN SCHOOLS!

DUBLIN UNIFIED SCHOOL DISTRICT
 7471 Larkdale Ave., Dublin, CA 94568-1599 ★ 925-828-2551 ext. 8049 ★ FAX 925-829-1384 ★ www.dublinusd.org

