

FULL TEXT OF MEASURE N

“OUTSTANDING TEACHERS FOR ALL OAKLAND STUDENTS ACT”

This Proposition may be known and referred to as the “Outstanding Teachers For All Oakland Students Act” or as “Measure N”.

FINDINGS

The Oakland Unified School District (“the District”) is committed to attracting and retaining the very best teachers by offering compensation that is competitive with other Bay Area school districts.

The District is determined to improve the quality and excellence provided to all students in all public schools and public educational programs throughout the District, including students who attend public charter schools in the District.

Additional sources of funding are needed to continue meeting the educational needs of all of the students in all public schools and public educational programs throughout the District.

TERMS OF THE OUTSTANDING TEACHERS FOR ALL OAKLAND STUDENTS TAX

Terms and Purposes. Upon approval of two-thirds of those voting on this measure, the District shall be authorized to and shall levy a qualified special tax of \$120 per year on each parcel of taxable real property in the District, for a term of ten years, commencing July 1, 2009.

The qualified special tax shall be known and referred to as the “Outstanding Teachers for all Oakland Students Tax”. Proceeds of the Outstanding Teachers for all Oakland Students Tax shall be authorized to be used (i) to attract and retain highly qualified and credentialed teachers in District-run schools by offering compensation that is competitive with other Bay Area school districts, and (ii) to support successful educational programs at Oakland’s public charter schools. Tax proceeds shall be allocated in each year collected to the authorized purposes in the following proportion: teacher compensation at District-run schools: 85%; charter school programs: 15%.

Low-Income Exemption. An exemption from this tax shall be made for owners of single family residential units in which they reside whose combined family income from all sources for the previous calendar year is at or below the income level qualifying as “very low income” for a family of such size under Section 8 of the United States Housing Act of 1937, 42 U.S.C.A. Sections 1437 and following for each year. Owners must apply for this exemption annually by petition to the Office of the Chief Financial Officer of the District in the manner and at the time set forth in procedures established by the District. Such petitions shall be on forms available from the Chief Financial Officer’s office and must provide information sufficient to verify income including, but not limited to, federal income tax returns and W-2 forms of owner-occupants.

ACCOUNTABILITY PROVISIONS

Independent Citizen’s Oversight Committee. The State Administrator or Board of Education shall establish an

independent Citizens’ Oversight Committee to ensure that proceeds of the Outstanding Teachers for all Oakland Students Tax are spent only for the purposes named in this measure.

Annual Audit. Upon the levy and collection of the Outstanding Teachers for all Oakland Students Tax, the State Administrator shall cause an account to be established for deposit of the proceeds. For so long as any proceeds of the Outstanding Teachers for all Oakland Students Tax remain unexpended, the State Administrator or the Superintendent of the District shall cause a report to be prepared no later than December 31 of each year, commencing December 31, 2009, stating (1) the amount of Outstanding Teachers for all Oakland Students Tax revenues 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 State Administrator or the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report.

Specific Purposes. All of the purposes named in the measure shall constitute the specific purposes of the Outstanding Teachers for all Oakland Students Tax, and proceeds of the tax shall be applied only for such purposes.

LEVY AND COLLECTION

The Outstanding Teachers for all Oakland Students Tax shall be collected by the Alameda County Treasurer-Tax Collector at the same time and in the same manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Treasurer-Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

“Parcel of taxable real property” shall be defined as any unit of real property in the District which 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 are levied no *ad valorem* property taxes in any year shall also be exempt from the Outstanding Teachers for all Oakland Students Tax in such year. In addition, parcels owned and occupied by individuals or families with very low income may be exempt from the 2008 Education Parcel Tax as described above.

The District shall annually provide a list of parcels which the District has approved for a Low-Income Exemption from the Outstanding Teachers for all Oakland Students Tax as described above to the Alameda County tax collection officials. The Alameda County Assessor’s determination of exemption or relief for any reason of any parcel from taxation, other than through the Low-Income Exemption, shall be final and binding for the purposes of the Outstanding Teachers for all Oakland Students Tax. 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 Outstanding Teachers for all Oakland Students Taxes