

TO: Board of Education

FROM: Constance Hubbard, Superintendent

**SUBJECT: RESOLUTION 09-2012-13 “PROPOSING A QUALIFIED SPECIAL TAX AND ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER MEASURE A”**

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**I. SUPPORT INFORMATION**

Attached is the Resolution that calls for an election on March 5, 2013 for the renewal/continuance of the current School Support Tax, Measure B, which expires on June 30, 2014. It is anticipated that the Registrar of Voters will assign it as Measure A.

The Board provided opportunities for public input at Regular Board meetings on October 10 and 24, 2012. Staff met with various groups including the Parcel Tax Advisory Committee, the Budget Advisory Committee, the Piedmont Educational Foundation, and parent groups to get input to provide to the Board. The public was also invited to provide input for consideration via email directly to the Superintendent and Board members. Staff also consulted with Tramutola Advisors, elections consultants who have provided *pro bono* services for each of the past four successful campaigns. A Planning Team consisting of: Board Members Rick Raushenbush and Ray Gadbois; Campaign Chairs Doug Ireland and Katie Korotzer; community members: Bill Drum, Jon Elliot, Mary Ireland, Anne-Marie Lamarche, Conna McCarthy, June Monach, Sue Smegel, Amal Smith; and the Superintendent and two Assistant Superintendents was formed in May.

The Planning Committee reviewed the input received from the community, the data provided by a professional poll ordered through Tramutola Advisors, and consultation by Larry Tramutola in the development of the recommendations that were presented at the November 14, 2012 Board Meeting in anticipation of the Board providing direction for the Resolution to be approved.

Also included for reference are the “Guiding Principles for Multi-year Budget Development” approved by the Board in February 2011. These Principles are the basis for budget development used by staff.

The following addresses the District’s approach to local support for the District’s budget:

Work collaboratively with parents, support groups and the community to maintain the local support needed to offer a high quality educational program for all students, and to advance the District’s commitments and goals over time. Over the long term, stabilize the local taxpayers’ share (percentage) of funding the District’s budget by reducing the growth rate of local parcel taxes.

The attached resolution includes the key components as listed that the Board, at the November 14, 2012 Board meeting, directed staff to bring this evening for consideration. After consideration of all input, the Board directed staff to bring back a resolution that did not incorporate all of the recommendations presented by the School Support Tax Planning Committee. Changes from the previous resolution/recommendations are indicated in **bold**.

*(For reference, the changes from the previous resolution/ recommendations are explained in italics).*

#### Resolution 09-2012-13

- Proposes the continuation of Measure B at its authorized rate to begin on July 1, 2014.
- Include provisions for a hardship exemption for home owners who reside in their home and are eligible to receive Supplemental Security Income (SSI) as part of the Federal Social Security program benefits.
- Calls for a citizens' oversight group to make annual reports to the Board of Education at the first required Public Hearing prior to the annual levy of the School Support Tax for the subsequent year.
- **Includes an option for an annual inflation index up to 2 percent per year.** *(Previous version did not include provisions for an inflation escalator as part of the annual levy.)*
- **The term of the tax to be eight (8) years with the expiration date of June 30, 2022.** *(Previous version did not include a date for the tax to expire.)*

The purpose of the tax is to provide long-term (eight year) stable funding for programs for students, such as counseling, library services, lower class sizes, music and art education, advanced placement classes, and to attract and retain qualified staff. The total revenue of \$9.5 M will allow the District resources to approximate the National average for spending per pupil. It is anticipated that the Measure will be assigned "A" as it appears on the ballot.

The Board directed staff to bring an additional measure for consideration that would generate the amount of revenue that equaled the "trigger cuts" set to be implemented in the event that State Proposition 30 was not approved by the voters on November 6, 2012. Because Proposition 30 passed, per statute the trigger cuts are not to be imposed so no additional measure is being brought for consideration at this time.

The public will have an opportunity to comment prior to the Board voting on the Resolution that calls for the School Support Tax election on March 5, 2013.

## II. RECOMMENDATION: REVIEW AND ACTION

Review and approve Resolution 09-2012-13 "PROPOSING A QUALIFIED SPECIAL TAX AND ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER MEASURE A"

Attachment

**Piedmont Unified School District**  
**Guiding Principles for Multi-year Budget Development**  
*(Approved 2-23-11)*

Our school system is committed “to cultivate a learning community where students are engaged in their learning, strive for excellence, and are supported to achieve to their fullest potential.” The multi-year budget is a reflection of this commitment and the District’s annual goals. The following guiding principles are to be used in making resource allocation decisions during the multi-year budget development process.

1. Maintain the current depth and breadth of educational opportunities and student support services with available resources. Use the themes identified in the Shaping Our Future initiative as a guide to evaluate future changes in programs and/or services.
2. Attract, develop, and retain highly qualified staff with available resources. Provide ongoing coaching and staff development that supports professional growth and instructional effectiveness. Work in partnership with staff and employee associations to provide quality programs and services, and to maintain a competitive level of compensation (salary, benefits, and working conditions) that is financially sustainable.
3. Work collaboratively with parents, support groups and the community to maintain the local support needed to offer a high quality educational program for all students, and to advance the District’s commitments and goals over time. Over the long term, reduce the growth rate of local parcel taxes.
4. Bring expenditures in line with revenues by the end of the multi-year budget cycle. Reduce and control the growth in expenditures from year to year by keeping the following in mind:
  - a. As much as possible, align future increases in compensation and other expenditures to increases in ongoing revenues.
  - b. When appropriate, match anticipated one-time revenue opportunities with one-time expenditures.
  - c. Reduce any automatic and uncontrolled growth in expenditures which are not matched to increases in revenues.
5. Share the pain and/or benefits associated with changes in state and federal funding across the entire community of stakeholders, including students, parents, staff, and taxpayers. As state funding levels are restored, work in collaboration with all stakeholders to develop priorities for allocating the additional revenues.
6. Develop and revise multi-year budgets and projections (3 year statutory minimum) based on:
  - a. State and federal mandates
  - b. K-12 vision and goals
  - c. Conservative financial assumptions
  - d. Current information
  - e. Recommendations from the District’s Administration
  - f. Historical financial data and trends
  - g. Input from staff, students, parents, community members, and support and community groups
7. Maintain a minimum reserve of 3%. Build the reserve above this statutory minimum whenever possible, in order to set aside funds for the future and smooth the volatility of the budget over time.

**PIEDMONT UNIFIED SCHOOL DISTRICT**  
**Piedmont, California 94611**

**RESOLUTION 09-2012-13**

**PROPOSING A QUALIFIED SPECIAL TAX AND  
ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER**

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**WHEREAS**, the Board of Education (the "Board") believes that a qualified special tax (also referred to herein as the "School Support Tax") is necessary to maintain quality education for the students of Piedmont Unified School District (the "District"); and

**WHEREAS**, Section 4 of Article XIII A and Section 2 of Article XIII C of the California Constitution and Sections 50075, 50076, 50077, 50079 and 53722 *et seq.* of the California Government Code authorize a school district, upon approval of two-thirds of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

**WHEREAS**, the residents of the Piedmont Unified School District have supported District parcel taxes for twenty seven (27) years, with the knowledge that this support has proved crucial in maintaining the District's excellent programs and staff, and as a crucial and long-term safeguard against the uncertainties of State funding; and

**WHEREAS**, the District wishes to guarantee a stable and long-term source of base revenue through an ongoing school support tax for the next eight years; and

**WHEREAS**, the proposed School Support Tax will continue the authorization of the Board to levy a parcel tax at the rates currently authorized in Measure B; and

**WHEREAS**, the Board of Education will continue accountability and transparency in School Support Tax expenditures at an annual and noticed public hearing ("Annual Hearing"); and

**WHEREAS**, at this Annual Hearing, the Board of Education will also carefully review the programmatic needs of the District for the following fiscal year, and set the amount of the tax levy only after engaging in a process of community consultation, which will include two public hearings, and a review of the report and recommendations by a subcommittee of the long-standing District Budget Advisory Committee. The subcommittee is open to all community members and shall be comprised of tax-paying residents appointed annually by the Board of Education President and Vice-President; and

**WHEREAS**, previous State and Federal funding have been inadequate and uncertain to meet the ongoing objectives of maintaining high academic achievement for all students of the District and the Board has no assurance that future State and Federal funding will permit the District to meet these objectives; and

**WHEREAS**, in response to these reductions and uncertainties, the Board has in recent years endeavored to reduce District costs and expenses in a manner that serves to minimize the impact on important academic programs for students; and

**WHEREAS**, an adequately-funded and well-developed public education program provides numerous benefits and advantages to all of the residents of the community; and

**WHEREAS**, the Board of Education has conducted a noticed public hearing, as required by law, on the question of whether or not to request the District's voters to authorize the qualified special tax to continue the academic programs and further the purposes specified below;

**NOW THEREFORE, THE BOARD OF EDUCATION OF THE PIEDMONT UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES AND ORDERS AS FOLLOWS:**

**Section 1.** The foregoing recitals are true and correct and are incorporated herein by this reference.

**Section 2.** The Board has determined in its best judgment that in order to maintain quality education for all students in the District, an election is advisable and, on that basis, hereby orders the Alameda County Registrar Voters to call an election and submit to the voters of the District the question of whether to continue a qualified special tax measure supporting the District.

**Section 3.** The School Support Tax shall have a term of eight (8) years, commencing on July 1, 2014, and ending on June 30, 2022, and in the amounts set forth in the attached **Exhibit A** beginning as of July 1, 2014 and assessed against each parcel of taxable land located wholly or partially within the boundaries of the District.

As used herein, the term "parcel" shall mean any unit of land located wholly or partially within the boundaries of the District that now receives a separate tax bill from the County of Alameda. All property that would otherwise be exempt from property taxes will also be exempt from the imposition of said qualified special tax.

**Section 4.** The Board shall determine, on a yearly basis, the levy rate, and whether the rate shall increase, with any increase no more than two percent (2%) above the previous rate, with any rate to the nearest full dollar amount.

**Section 5.** The date of the election shall be March 5, 2013.

**Section 6.** The purpose of the election shall be for the voters in the District to vote on a ballot measure, a full copy of which is attached hereto as **Exhibit A** and incorporated herein by this reference ("Measure"). As required by California Elections Code section 13247, the abbreviated form of the Measure to appear on the ballot is attached hereto as **Exhibit B** and incorporated herein by this reference.

**Section 7.** The Board has the authority to order the election.

**Section 8.** The authority for the specifications of this election order is contained in Section 5322 of the California Education Code.

**Section 9.** This Resolution shall stand as the order to the Alameda County Registrar of Voters to call an election within the boundaries of the District on March 5, 2013.

**Section 10.** The Clerk of the Board is hereby requested and directed to immediately deliver certified copies of this Resolution to the Alameda County Registrar of Voters, the Alameda

County Board of Supervisors, and the Alameda County Superintendent of Schools so that it will be received by no later than December 6, 2012.

**Section 11.** The Alameda County Superintendent of Schools is hereby requested to deliver this Resolution, which constitutes the order of election, and a formal notice of the election, as described in Section 12 below, to the Alameda County Registrar of Voters no later than December 6, 2012. The Alameda County Superintendent of Schools is hereby requested to perform the duties under Education Code Section 5302, including calling the election, preparing recommendations, statements, or arguments for the election as required, and receiving petitions, as necessary.

**Section 12.** The Alameda County Superintendent of Schools is hereby requested to prepare a Formal Notice of School Parcel Tax Election (the "Notice") containing the information specified in Section 5361 of the Education Code and in substantially the form attached hereto as **Exhibit C**, and to publish and/or post the Notice as required by law.

**Section 13.** Pursuant to Section 5303 of the Education Code, the Alameda County Registrar of Voters is hereby requested to take all steps incident to the preparation for and the holding of the election in accordance with law and these specifications. The Board requests that the Registrar of Voters deliver a copy of all published notices to the Clerk of this Board pursuant to Section 12113 of the Elections Code.

**Section 14.** The Board of Supervisors of Alameda County is authorized to canvass the returns of the election pursuant to Section 10411 of the Elections Code.

**Section 15.** In accordance with Education Code section 5342 and Elections Code section 10402.5, it is hereby requested that the Alameda County Registrar of Voters and the Alameda County Board of Supervisors consolidate the election ordered by the Resolution with any and all other elections to be held on March 5, 2013 and within the District.

**Section 16.** Subject to two-thirds approval of the voters, the School Support Tax shall become effective as of July 1, 2014 and, if levied by the Board, be collected by the Alameda County Tax Collector, as applicable based on parcel location, at the same time, in the same manner, and subject to the same penalties as general *ad valorem* property taxes collected by said tax collector. The special tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

**Section 17.** The members of the Board, the Superintendent of the District, and officers of the District are hereby authorized and directed, individually and collectively, to do any and all things and to execute, deliver, and perform any and all agreements and documents that they deem necessary or advisable in order to effectuate the purposes of this Resolution including, without limitation, preparing and submitting for inclusion in the voter information pamphlet an argument in favor of passage of the Measure. All actions taken by the officers and agents of the District that are in conformity with the purposes and intent of this Resolution are hereby ratified, confirmed, and approved in all respects by adoption of this Resolution.

**Section 18.** The members of the Board, the Superintendent of the District, and officers of the District are hereby requested and directed, individually and collectively, to provide accountability measures pursuant to Government Code Section 50075.1 including, but are not limited to, all of the following: (a) a statement indicating the specific purposes of the School Support Tax; (b) a requirement that the proceeds be applied only to the specific purposes identified pursuant to

subsection (a); (c) the creation of an account into which the proceeds shall be deposited; and (d) an annual report, as described in Section 19 below.

**Section 19.** Pursuant to Section 50075.3 of the Government Code, the Board directs the Chief Business Officer of the District to file a report with the Board by January 1, 2015 and at least once a year thereafter. The annual report shall contain both of the following: (a) the amount of funds collected and expended, and (b) the status of any project required or authorized to be funded by the proceeds of the School Support Tax.

**Section 20.** The District's Superintendent and/or her designee are hereby authorized and directed to make any changes to the text of the Measure described in this Resolution, the abbreviated form of the Measure, or the text of this Resolution, as may be convenient or necessary to comply with the intent of this Resolution, the lawful requests of appropriate elections officials, and all applicable laws and regulations.

**Section 21.** The Board hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board and the voters would have adopted each provision herein regardless of every other provision herein. Upon approval of this Measure by the voters, should any part of the Measure or tax rates be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or tax rates shall remain in full force and effect to the fullest extent allowed by law.

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**PASSED AND ADOPTED** by the Piedmont Unified School District Board of Education this 28th day of November, 2012:

AYES:

NOES:

ABSTAIN:

ABSENT:

BOARD OF EDUCATION OF THE  
PIEDMONT UNIFIED SCHOOL DISTRICT

By: \_\_\_\_\_  
President

STATE OF CALIFORNIA  
COUNTY OF ALAMEDA

I, Constance Hubbard, Secretary of the Piedmont Unified School District Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of Resolution 09-2012-13, adopted by the Board of Trustees at its special meeting, called and conducted on November 28, 2012.

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Constance Hubbard, Secretary to the  
Board of Education of the  
Piedmont Unified School District,  
Alameda County, State of California



## **EXHIBIT A**

### **FULL TEXT OF SPECIAL TAX MEASURE For PIEDMONT UNIFIED SCHOOL DISTRICT**

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#### **PIEDMONT SCHOOL SUPPORT TAX**

This Measure may be known and referred to as the “School Support Tax”, or as Measure “A”.

To prevent local school funding from expiring and to maintain the quality of Piedmont's schools, to attract, train and retain qualified teachers, to protect programs in math, science and technology, to continue funding for music, visual and performing arts programs, and to keep textbooks and instructional technology up-to-date, shall the Piedmont Unified School District continue to levy a special tax as specified in the voter pamphlet, with all funds staying in Piedmont to benefit our schools?

#### **PURPOSE**

For over a generation, the residents of the District have approved parcel taxes to support District programs for the students in Piedmont schools. Parcel taxes have allowed the District to establish and maintain a full range of educational offerings for students, including visual arts, performing arts and music, as well as comprehensive programs in math, science and technology. The depth and range of these programs have supported student achievement and preparation for success after graduation. Student achievement scores rank among the best in the State and students are admitted to, and successful at, excellent colleges and universities. Parcel taxes have proven crucial to the District's financial health, currently providing over a third of total District revenues.

The purpose of this Measure is to continue the tradition of support in a measure with an eight (8) year term, which will provide the District and its taxpayers both stability and predictability in base parcel tax support. The proposed parcel tax is called “The School Support Tax.” It will continue to provide the local funding approved by the voters of the District on June 2, 2009 as Measure “B” that will otherwise expire as of July 1, 2014. This Measure will prevent existing school funding from expiring by continuing to provide local revenue that cannot be taken by the State and will maintain Piedmont's excellent quality of public education by attracting, training and retaining qualified teachers, maintaining small class sizes, and protecting instructional programs and services, including art and music, world language, advanced placement, school libraries, classroom technology and student counseling.

The Board of Education will fund all of the programs and purposes listed above unless it determines in any given year that changes in student population, fiscal constraints, or other changes in State or Federal funding make doing so infeasible or inadvisable. In any event, the Board of Education will not fund any program, purpose, or reduction, other than those listed above, from the proceeds of the special taxes.

The School Support Tax would be in effect, beginning July 1, 2014, at the rates shown below on each assessor's parcel located wholly or partially within the boundaries of the Piedmont Unified School District, and end on June 30, 2022.

### **ACCOUNTABILITY PROCEDURES**

(a) Annual Tax Hearing: The Board of Education will administer this continuing tax with the financial rectitude and community participation it has demonstrated in the past. Each year, as part of the annual budget adoption process, the Board will first determine the total amount of expenditures necessary to provide a superior educational program, including the specialized services and programs detailed above, and deduct therefrom the projected revenue to be gathered from sources other than this special tax.

(b) Determination of Levy: The difference, if any, between the cost of the programs and funding from other sources shall be the maximum amount of funds to be derived from the tax authorized by this Measure for such year. If the necessary funds are such that the maximum rates set forth below are not needed, then the Board of Education shall reduce these rates proportionately so that only the necessary amount of funds are raised.

(c) Notice of Tax Hearing: Prior to the levying of the special tax in any given year, the Board of Education will conduct a public hearing on the matter. Notice of the time, date, and place of hearing shall be published pursuant to Government Code section 6061 at least once in a newspaper of general circulation in the District and at least fifteen (15) days prior to the hearing. Following the public hearing each year, the Board of Education shall adopt a resolution establishing the amount of tax to be raised for that year and the rate per parcel, which shall not exceed the amounts enumerated below. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible as herein provided.

(d) Statutory Requirements: In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special taxes levied in accordance with this Measure: (a) the specific purposes of the special tax shall be those purposes identified above; (b) the proceeds of the special tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the special taxes must be deposited; and (d) an annual written report shall be made to the Board of Education of the District showing (i) the amount of funds collected and expended from the proceeds of the special taxes and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the special taxes, as identified above, and (iii) recommendation to the Board of Education as to the levy amount for the subsequent year's tax.

(e) Parcel Tax Subcommittee: An annual written report shall be prepared and submitted to the Board of Education by the School Support Tax Subcommittee ("Subcommittee") of the Budget Advisory Committee ("BAC"). All residents of the Piedmont Unified School District are eligible to apply for membership on the BAC on an annual basis. Members of the Subcommittee must be homeowners in the Piedmont Unified School District community and subject to the School Support Tax and not current employees of PUSD. Each year there shall be no fewer than three (3) and no more than five (5) volunteers identified by November of each year to serve on the Subcommittee. It is the responsibility of the District Superintendent or designee to verify eligibility of the volunteers. The President and Vice President of the Board of Education shall approve all nominees to the Subcommittee. The Subcommittee shall work directly with the Chief Business Officer of the District to review School Support Tax uses and report to the Board of Education at the first public hearing held each year to determine the subsequent year's levy. Members of the Subcommittee commit to regularly attend meetings of the BAC.

### **ADMINISTRATION OF TAX**

(a) Manner of Tax: Subject to two-thirds approval of the voters, the qualified special tax shall become effective as of July 1, 2014 and be collected by the Alameda County Tax Collector at the same time, in the same manner, and subject to the same penalties as general *ad valorem* property taxes collected by said tax collector. The tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

(b) Tax Issues: With respect to all general property tax matters within its jurisdiction, the Alameda County Tax Assessor or other appropriate County tax official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board of Education, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. The District, in coordination with the County, shall determine whether it will be the District or the County who shall determine the issue.

(c) Supplemental Regulations: The Board of Education may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax.

(d) Parcel Tax Exemptions: Homeowners who are residing on their property and qualify for Supplemental Security Income (SSI) may be exempt. This could apply to adults who are blind or disabled, with limited income and resources, as well as to people 65 years of age and older without disabilities who meet the income limits prescribed by SSI. Individuals seeking such exemption must submit an application to the District, including proof that the individual has been determined to be eligible for SSI by the Social Security Administration, on or before July 1 of each tax year. The District

shall provide a list to the Tax Collector on an annual basis, on or before a date established by the Tax Collector of each year, of the parcels which the District has approved for the SSI Exemption, as described herein.

## **RATES**

The special tax shall be assessed at the following rates:

### **Parcel with Single Family Dwelling**

0-4,999 sq. ft. lot	\$2,088/parcel
5,000-9,999 sq. ft. lot	\$2,373/parcel
10,000-14,999 sq. ft. lot	\$2,706/parcel
15,000-19,999 sq. ft. lot	\$3,107/parcel
more than 20,000 sq. ft. lot	\$3,547/parcel

### **Parcel with Multi-Family Dwellings**

Multi-family dwellings/unit, all lot sizes)	\$1,389/unit
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### **Multiple Parcel Dwellings**

\$2,281/dwelling

### **Commercial Property**

0-10,000 sq. ft. lot	\$3,547/parcel
Commercial lots greater than 10,000 sq. ft.	\$5,305/parcel

### **Undeveloped Parcel**

\$1,059/parcel

The uses and sizes of all parcels shall be determined according to the records of the Alameda County Tax Assessor. For parcels divided by Tax Code Area lines, the payment for the portion of the parcel within the Piedmont Unified School District shall be the same as the above square footage rates.

## **ADJUSTMENT OF RATE**

The Board will determine, on an annual basis, the amount of the levy for the following fiscal year, up to the maximum allowable rate shown above. The Board may also increase the maximum allowable amount by up to 2% from the previous year. If, in any given year, the Board elects to levy an amount less than the maximum allowable rate, it may, in subsequent years, levy the maximum allowable rate.

## **PROTECTION OF FUNDING**

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.

**EXHIBIT B**

SPECIAL TAX MEASURE  
For  
PIEDMONT CITY UNIFIED SCHOOL DISTRICT  
(Abbreviated Form) \*

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“To prevent local school funding from expiring and to maintain the quality of Piedmont’s schools, to attract, train and retain qualified teachers, to protect programs in math, science and technology, to continue funding for music, visual and performing arts programs, and to keep textbooks and instructional technology up-to-date, shall the Piedmont Unified School District continue to levy a special tax as specified in the voter pamphlet, with all funds staying in Piedmont to benefit our schools?

Tax - Yes

Tax - No

\* Limited to 75 words pursuant to California Elections Code section 13247.

## EXHIBIT C

### FORMAL NOTICE OF SCHOOL PARCEL TAX ELECTION

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NOTICE IS HEREBY GIVEN to the qualified electors of the Piedmont Unified School District of Alameda County, California, that in accordance with the provisions of the Education Code of the State of California, an election will be held on March 5, 2013, at which election the following measure shall be submitted to the qualified electors of the District and voted upon:

"To prevent local school funding from expiring and to maintain the quality of Piedmont's schools, to attract, train and retain qualified teachers, to protect programs in math, science and technology, to continue funding for music, visual and performing arts programs, and to keep textbooks and instructional technology up-to-date, shall the Piedmont Unified School District continue to levy a special tax, as specified in the voter pamphlet, with all funds staying in Piedmont to benefit our schools? "

Tax - Yes

Tax – No

All of the purposes enumerated in the foregoing measure shall be united and voted upon as one single measure, with precincts, places of holding the elections and officers appointed to conduct the elections shall be the same as those provided in the local consolidated election, under the notice of election adopted November 28, 2012.

The County Superintendent of Schools of Alameda County, by this Notice of Election, has called the election pursuant to a Resolution of the Board of Education of the Piedmont Unified School District, adopted November 28, 2012, in accordance with the provisions of Education Code Sections 5325 and 5361.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_ day of November, 2012.

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County Superintendent of Schools,  
Alameda County, California