

Board Policy 6741 Parcel Tax

Parcel taxes originated in response to California's Proposition 13 (1978), a state initiative constitutional amendment approved by California voters in June 1978. Proposition 13 limited the property tax rate based on the assessed value of real estate to 1% per year.

A parcel tax is a form of property tax assessed at a rate based on the characteristics of a parcel—or unit of property—rather than a rate based on the assessed value of the property, which is the standard method of levying property taxes.

A parcel tax for the Peralta Community College District extends existing voter-approved local funding for affordable college education, and would include funding for the following:

1. Academic Programs (including mathematics, science, English, technology)
2. Workforce Preparation
3. Career and Job Training
4. Preparation for transfer to a four-year university

It is to be noted that parcel tax funding for the Peralta Community College District is not intended to be used for administrators' salaries or pensions. Classified expenditures are limited to defined instructional support. Funds already allocated for core instructional programs and activities may not be displaced by parcel tax funds and reallocated for other organizational expense.

A parcel tax measure includes strict accountability requirements, including a Citizens Oversight Committee and the development of internal accountability measures, and independent annual financial and performance audits to ensure that all parcel tax funds are used appropriately and effectively and that funds are allocated to provide quality education for our students.

For parcel tax purposes, the Board of Trustees of the Peralta Community College District shall pass a Resolution that addresses:

1. Recitals
2. Order of Elections; Specifications of the Ballot Measure
3. Filing of the Order of Elections
4. Formal Notice
5. Conduct of Elections
 - (a) Request to Registrar of Voters
 - (b) Ballot and Voter Pamphlet
 - (c) Consolidation
 - (d) Canvass of Results
 - (e) Required Vote
 - (f) Election Costs
6. Appropriations Limit
7. Ballot Argument
8. Effective Date

The Resolution shall be signed by the President of the Board of Trustees and attested to by the Secretary of the Board of Trustees. The Resolution is forwarded to the Registrar of Voters for ballot purposes.

References:

California Constitution Section 4 of Article XIII A and Section 2(d) of Article XIII C
California Government Code Section 50079.1
California Elections Code Section 1000 and 10400
California Government Code Section 50075-77 and 50079.1
California Education Code Sections 5304, 5322, 5342, and 5362
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Approved by the Board of Trustees: October 9, 2018