

FY 2024-25

# PARCEL TAX REPORT

## San Leandro School District

Measure I Parcel Tax

October 2025

Final Report

**Tax Administrator:**



4745 Mangels Boulevard  
Fairfield, California 94534  
707.430.4300  
[www.sci-cg.com](http://www.sci-cg.com)

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## San Leandro Unified School District

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## Introduction

On November 6, 2018, the San Leandro voters approved Measure I – the San Leandro Unified School District Parcel Tax (“Parcel Tax”) - a parcel tax for the San Leandro Unified School District (“District”) that will offset severe State budget cuts with emergency funding that cannot be diverted to the State. The voters authorized a Parcel Tax of \$39 per parcel beginning fiscal year 2020-21, the tax rate shall increase annually by a cost-of-living adjustment.

Measure I includes an independent community oversight committee, an exemption for senior citizens, disabled persons receiving Supplemental Security Income (“SSI”) and disabled persons receiving Social Security Disability Insurance (“SSDI”) and who have limited income, and a commitment that no funds will be used for administrator salaries and that all funds will stay in this community to promote student achievement.

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

- Attract and retain high quality teachers.
- Supporting core academic math, science and reading programs.
- Providing for student safety.
- Maintain and provide classroom computers and instructional technology.
- Maintain art and music programs.
- Maintain small class sizes.
- Maintain programs in career technical education for students who want to learn a skilled trade.

Pursuant to the Local Agency Parcel Tax and Bond Accountability Act (Government Code § 50075.3.), this Parcel Tax Report (“Report”) summarizes the fiscal year 2024-25 special tax levies, exemptions, expenditures and other related data and information.

There were 19,725 taxable parcels in the District as of June 30, 2024. The total annual special tax to be collected within the District for fiscal year 2024-25 is \$868,446. Figure 1 on the following page summarizes the Measure I Parcel Tax levies for Fiscal Year 2024-25.

## Measure I Information Fiscal Year 2024-25

**Figure 1 – Annual Parcel Tax Revenue by Year**

| Fiscal Year | Taxable Parcels | Parcel Tax Rate | Total      | Qualified Exemptions | TOTAL TAX SUBMITTED <sup>1</sup> | TOTAL TAX REVENUE <sup>2</sup> |
|-------------|-----------------|-----------------|------------|----------------------|----------------------------------|--------------------------------|
| 2024-25     | 19,725          | \$46.00         | \$ 907,350 | \$ 37,904            | \$ 869,446                       | \$ 868,384                     |

Notes:

<sup>1</sup> Total amount of annual special tax submitted to the County Auditor for inclusion on the property tax bills.

<sup>2</sup> Total amount received by the District after County administration fees and corrections.

## Parcel Tax Costs and Expenditures

Figure 2 provides the actual expenditures for fiscal year 2024-25.

**Figure 2 - Summary of Parcel Tax Expenditures**

|   |               | Actuals 2024-25        |
|---|---------------|------------------------|
| <b>Parcel Tax Revenues</b>  |               |                        |
| San Leandro Unified School District Measure I                     |               | \$ 868,373.83          |
| Contribution - Unrestricted General Fund                          |               | \$ 250,095.07          |
| <b>Total Revenues</b>   |               | <b>\$ 1,118,468.90</b> |
| <b>Parcel Tax Expenditures</b>                                    |               |                        |
| Certificated Salaries   |               |                        |
| Teacher Salaries (5.0 Teacher Salaries - Art, Math, CTE, Science) | \$ 728,792.32 |                        |
| School Counselor Salaries   | \$ 160,456.90 |                        |
| Total Certificated Salaries                                       |               | \$ 889,249.22          |
| Employee Benefits   |               | \$ 211,291.52          |
| Services  |               |                        |
| SCI Consulting Group  | \$ 9,905.56   |                        |
| Parcel Tax Administration   | \$ -          |                        |
| Total Other Operating Expenditures                                |               | \$ 9,905.56            |
| <b>Total Expenditures</b>   |               | <b>\$ 1,110,446.30</b> |
| <b>Ending Balance</b>   |               | <b>\$ 8,022.60</b>     |

## Projections For Fiscal Year 2025-26

Figure 3 summarizes the proposed parcel tax levy expenditures for FY 2025-26.

**Figure 3 - Summary of Parcel Tax Projections**

|   | Projected 2025-26      |
|---|------------------------|
| <b>Parcel Tax Revenues</b>  |                        |
| San Leandro Unified School District Measure I                     | \$ 888,000.00          |
| Contribution - Unrestricted General Fund                          | \$ 256,909.71          |
| <b>Total Revenues</b>   | <b>\$ 1,144,909.71</b> |
| <b>Parcel Tax Expenditures</b>                                    |                        |
| Certificated Salaries   |                        |
| Teacher Salaries (4.6 Teacher Salaries - Art, Math, CTE, Science) | \$ 746,560.86          |
| Counselor Salaries  | \$ 171,849.09          |
| Total Certificated Salaries                                       | \$ 918,409.95          |
| Employee Benefits   | \$ 215,999.76          |
| Services  |                        |
| Contract & Admin Fee  | \$ 10,500.00           |
| Parcel Tax Administration   | \$ -                   |
| Total Other Operating Expenditures                                | \$ 10,500.00           |
| <b>Total Expenditures</b>   | <b>\$ 1,144,909.71</b> |
| <b>Ending Balance</b>   | <b>\$ -</b>            |

## 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 Social Security Disability Insurance (“SSDI”) for a disability and who have limited income or 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, SSDI 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 by a person 65 years of age or older who occupies said parcel as their primary residence shall be exempt from the parcel tax upon proper application to the District and approval. The Senior Exemption deadline for Fiscal Year 2024-25 was June 30, 2024. 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 years, 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.

## **Social Security Disability Insurance Exemption**

In order to provide tax relief to persons receiving Social Security Disability Insurance for a disability and who have limited income regardless of age in the community, any parcel owned and occupied by said person shall be exempt from the parcel tax upon proper application to the District and approval. The SSDI Exemption deadline for 2024-25 was June 30, 2024. The exemption deadline for subsequent years will be June 30 prior to the applicable tax year. SSDI exemption forms will be made available at the District office and the District's website or through the parcel tax administrator.

## **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 the parcel tax upon proper application to the District and approval. The SSI Exemption deadline for 2024-25 was June 30, 2024. The exemption deadline for subsequent years will be June 30 prior to the applicable tax year. SSI exemption forms will be made available at the District office and the District's website or through the parcel tax administrator.

## **Contiguous Parcels**

Multiple parcels which are contiguous, under common ownership, contain a single-family residence, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the parcel tax.

## **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. It is not anticipated that the County will discontinue the Teeter Plan unless the level of delinquencies reach an upper threshold limit of 4% and therefore, should continue to be closely monitored.

## **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 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:

- Attract and retain high quality teachers.
- Supporting core academic math, science and reading programs.
- Providing for student safety.
- Maintain and provide classroom computers and instructional technology.
- Maintain art and music programs.
- Maintain small class sizes.
- Maintain programs in career technical education for students who want to learn a skilled trade.

### **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 San Leandro Unified School District Measure I Parcel 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, stating (1) the amount of San Leandro Unified School District Measure I Parcel 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 2024-25. 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.

## Exhibit A – 2024-25 Senior Exemption Application

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 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.



**SAN LEANDRO UNIFIED SCHOOL DISTRICT: MEASURE I**  
**SENIOR CITIZEN EXEMPTION INFORMATION**  
**FOR TAX YEAR 2024-2025**  
**For Owner-Occupants Aged 65 as of June 30, 2024**

As a senior citizen and property owner, you may request to be exempt from Measure I. Once your exemption is approved, the exemption will be automatically renewed as long as you continue to own and occupy the residence. If you sell your home and purchase a different home in the school district, you must re-file for a Senior Citizen Exemption for the new property.

To request the exemption, please complete and return the application and proof of ownership, residence, and age by **June 30, 2024**, to one of the following:

- o **Mail to:** Measure I Exemption, c/o Parcel Tax Administrator, 4745 Mangels Blvd, Fairfield, CA 94534.
- o **Email to:** [exemptions@sci-cg.com](mailto:exemptions@sci-cg.com); Subject: Measure I Exemption; or
- o **Fax to:** Measure I Exemption, c/o Parcel Tax Administrator, (707) 430-4319.

Property Owner's Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

Assessor's Parcel Number: \_\_\_\_\_ Phone: \_\_\_\_\_

Email Address (optional): \_\_\_\_\_

Is the address your principal place of residence? YES \_\_\_\_ NO \_\_\_\_

*Under penalty of perjury, I hereby declare that this application for exemption and the accompanying verifications of residence and birth date are true and correct to the best of my knowledge.*

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

**Required documents:**

**Ownership Verification**

☐ 2023-2024 Property Tax Bill

**Residence Verification**

☐ Electric/Cable Bill

**Birth Date Verification**  
(Choose one from below)

☐ Driver's License

☐ Passport

☐ Birth Certificate

- *We may request additional documentation to determine eligibility.*

If you have questions about this form, please contact the Parcel Tax Administrator by phone at (844) 332-0549 or email at [exemptions@sci-cg.com](mailto:exemptions@sci-cg.com).

## **Exhibit B – 2024-25 Supplemental Security Income (“SSI”) and Social Security Disability Insurance (“SSDI”) Application**

To provide tax relief to property owners with disabilities or who with disabilities and who have limited income in the community, any parcel owned and occupied by a person receiving Supplemental Security Income or Social Security Disability Insurance 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.



**SAN LEANDRO UNIFIED SCHOOL DISTRICT: MEASURE I  
SOCIAL SECURITY DISABILITY INSURANCE (SSDI) OR SUPPLEMENTAL SECURITY  
INCOME (SSI) EXEMPTION INFORMATION**

**For Tax Year 2024-25**

**For Owner-Occupants Receiving Social Security Disability Insurance (SSDI)  
Or Supplemental Security Income (SSI)**

An **SSDI or SSI** Exemption from Measure I may be granted to property owners who receive **Social Security Disability Insurance (SSDI) or Supplemental Security Income** regardless of age, who own and reside at the property for which the exemption is claimed. **SSDI** recipient's annual income may not exceed 250% of the 2023 Federal Poverty Guidelines issued by the United States Department of Health and Human Services. If you would like to apply for this exemption, please complete and return the application and verifications of ownership, residence, **SSDI or SSI** and income information by **June 30, 2024** to **Measure I Exemption**.

**4745 Mangels Blvd, Fairfield, CA 94534**, or by email to: **exemptions@sci-cg.com**, or by fax to **(707) 430-4319**. **NOTE:** You may be asked to re-verify your eligibility status once approved.

**SSDI Guidelines**

| <b>2023 Poverty Guidelines for the 48 Contiguous States and District of Columbia</b> |                   |                        |
|--|-------------------|------------------------|
| Persons in Family/ Household   | Poverty Guideline | 250% of 2023 Guideline |
| 1  | \$14,580          | \$36,450               |
| 2  | \$19,720          | \$49,300               |
| 3  | \$24,860          | \$62,150               |
| 4  | \$30,000          | \$75,000               |
| 5  | \$35,140          | \$87,850               |
| 6  | \$40,280          | \$100,700              |
| 7  | \$45,420          | \$113,550              |

Property Owner's Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

Assessor's Parcel Number: \_\_\_\_\_ Phone: \_\_\_\_\_

Email Address (optional): \_\_\_\_\_

Is the address your principal place of residence? YES \_\_\_\_ NO \_\_\_\_

**INCOME INFORMATION**

Total annual income: January 1, 2023, to Dec 31, 2023 \$ \_\_\_\_\_.

Total number of family members who reside in residence: \_\_\_\_\_.

*Under penalty of perjury, I hereby declare that this application for exemption and the accompanying verifications of residence, Social Security Disability Insurance, and income are true and correct to the best of my knowledge.*

\_\_\_\_\_  
Signature of Applicant or Designee

\_\_\_\_\_  
Date

**Required documents:**

**Ownership Verification**

**Residence Verification**

**SSDI/SSI  
Verification**

**SSDI Income  
Verification**

☐ 2023-2024 Property  
Tax Bill

☐ Electric/Cable Bill

☐ Benefits Letter

☐ Copy of most recent  
Form 1040

If you have questions about this form or Measure I, please contact the Parcel Tax Administrator by phone at (844) 332-0549 or email at [exemptions@sci-cg.com](mailto:exemptions@sci-cg.com).

**San Leandro Unified School District**

San Leandro Unified School District Measure I Parcel Tax

Parcel Tax Report, FY 2024-25

**SCI Consulting Group**

## Exhibit C - 2024-25 Measure I Parcel Tax Roll

The Tax roll listing the fiscal year 2024-25 Parcel Tax for all Assessors' Parcels of land within the boundaries of the San Leandro 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.