



**Peralta Community College District**

**Measure B Special Parcel Tax**

**2013/14 Annual Report**

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# TABLE OF CONTENTS

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<b>1.</b>	<b>OVERVIEW</b>	<b>1-1</b>
1.1	Introduction.....	1-1
1.2	Process Overview and Annual Timeline.....	1-2
<b>2.</b>	<b>2013/14 LEVY</b>	<b>2-1</b>
2.1	Parcel Tax Methodology.....	2-1
2.2	Optional Exemptions and Refunds.....	2-1
2.3	Levy Summary.....	2-2
<b>3.</b>	<b>APPEALS</b>	<b>3-1</b>
3.1	Appeals Procedure.....	3-1
3.2	2013/14 Appeals.....	3-1
<b>4.</b>	<b>COUNTY INFORMATION</b>	<b>4-1</b>
4.1	Teeter Plan Participation.....	4-1
4.2	Alameda County Revenue Apportionment Schedule.....	4-1
<b>5.</b>	<b>SENATE BILL 165</b>	<b>5-1</b>

# **1. OVERVIEW**

## **1.1 Introduction**

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The Peralta Community College District's (the "District") Measure B Special Tax measure was approved by the voters in June 2012 by approximately 72% of voters. This Special Tax, or Parcel Tax, shall begin in Fiscal Year 2012/2013 and continue for eight years, ending with the 2019/2020 Fiscal Year. The Parcel Tax will be calculated and administered by NBS, as the Consultant or Parcel Tax Administrator. The District manager for this effort is Susan Rinne who can be reached by phone, at 510-466-7220 or by email, at [SRinne@peralta.edu](mailto:SRinne@peralta.edu). Actual collection of the Parcel Tax will be done through the Alameda County Tax Collector.

## 1.2 Process Overview and Annual Timeline

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The Parcel Tax is calculated at a rate of \$48.00 dollars per parcel. The tracking of parcel data and calculation thereof is done by the Parcel Tax Administrator. The County Property Tax bills include a line item for this Parcel Tax, with the 18 character description of "Peralta CCD Meas B" and the NBS toll free phone number printed for questions or information. Any inquiries about the Parcel Tax that come directly to the District offices can be directed to NBS at (800) 676-7516. Property owners will be directed to a special toll free number (800-792-8021) with a recorded message about the Parcel Tax, and the (800) 676-7516 number will be given at the end for further inquiry.

The tax revenues are collected in a manner known as the general methods, with direct collections incorporating delinquencies but also penalties and interest as they are paid. The alternative method is called the Teeter Plan, whereby the District would receive 100% of the Parcel Taxes levied via the County per a defined schedule during the Fiscal Year. The County manages all delinquencies and retains any penalties and interest thereon. Peralta may request to be included in the Teeter Plan at their discretion.

The overall timeline is presented in the following table. All activities are performed by NBS unless stated otherwise.

<b>January-February</b>	Review first tax installment data and delinquencies
<b>February - April</b>	Parcel research and analysis
<b>May-June</b>	Review second tax installment data and delinquencies Counties forward second installment of Parcel Tax revenues
<b>June</b>	Compile draft Parcel Tax levy database County forwards remaining Parcel Tax revenues
<b>July</b>	Finalize Parcel Tax levies
<b>August</b>	Submit tax rolls to County Auditor Controller (due not later than August 10)
<b>September</b>	Finalize handling of any rejected parcels
<b>October</b>	Begin to respond to property owner inquiries (occurs year round) Provide Final Annual Levy Report/CD information
<b>November</b>	Respond to property owner inquiries (occurs year round)
<b>December</b>	NBS attends Board Meeting, if desired Counties forward first portion of parcel tax revenues

## **2. 2013/14 LEVY**

### **2.1 Parcel Tax Methodology**

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Per the approved Resolution No. 11/12-27, the Parcel Tax shall be levied for eight (8) years as follows:

1. All parcels, defined as any unit of land located wholly or partly in the District that now receives a separate tax bill from the County of Alameda, shall be taxed at the rate of \$48.00 per parcel.
2. This tax shall be levied each year for eight years, starting with the 2012/2013 tax year and concluding with the 2019/2020 tax year.
3. All property that would otherwise be exempt from property taxes will also be exempt from the imposition of the Parcel Tax.

Note that this is a summary of the information within this Resolution, and further inquiries should be directed to the original.

### **2.2 Optional Exemptions and Refunds**

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Optional exemptions from the Peralta Community College District parcel taxes for contiguous parcels are described as follows:

The contiguous parcel exemption allows a property owner to combine adjacent parcels (parcels that share a common border) into one taxable unit. These combined parcels must also be used solely for owner-occupied, single-family residential purposes.

Any homeowner eligible for the exemptions listed above may apply with NBS, the Parcel Tax Administrator, at (800) 676-7516 for an exemption. The property owner must make contact as soon as possible, but in any case within one year from the receipt of the tax bill. NBS will review the application and discuss it with the Peralta District manager, or designee.

Any homeowner already exempt from the Peralta Community College District's parcel tax does not need to reapply every year.

Note: all completed applications must be received by June 30 in order to be eligible for exemption for the following tax year.

To apply for a refund for the current fiscal year:

1. Pay your current tax bill in full.
2. Request a refund form by calling (800) 676-7516
3. Submit the completed refund form and requested documents

## 2.3 Levy Summary

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The following table summarizes the 2013/14 Fiscal Year Levy of the Measure B Special Parcel Tax:

<b>Peralta CCD Measure B Tax for 2013/14</b>	
	<b>Total</b>
Total parcels:	174,715
<b>Less:</b>	
Non-Taxable(1):	6,566
Waivers(2)	11
<b>Total Non-Taxable parcels:</b>	<b>6,577</b>
<b>Total Taxable parcels:</b>	<b>168,138</b>
<b>Total Tax @ \$48/parcel:</b>	<b>\$8,070,624</b>

- (1) A parcel is considered Non-Taxable if it does not receive a separate tax bill from the County of Alameda.  
(2) Parcels that were granted a waiver from Peralta CCD.

Refer to the electronic database provided on compact disc for the 2013/14 levy amounts for each parcel subject to the Measure B Special Parcel Tax.

## **3. APPEALS**

### **3.1 Appeals Procedure**

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The Measure B Parcel Tax was approved by the voters within the District boundaries in June 2012, and is applicable to all properties with the District boundaries. If disputes arise as to the formula or its application to individual parcels, this Appeals procedure shall govern that process.

The Parcel Tax was applied to each parcel based upon careful research and sources deemed to be reliable. If a property owner feels that the Parcel Tax has been calculated or applied in error, he or she must contact the Parcel Tax Administrator, NBS, at (800) 676-7516. The property owner must make contact as soon as possible, but in any case within one year from the receipt of the tax bill. NBS will review the application and discuss it with the Peralta District manager, or designee.

If the property owner is still not satisfied with the application, then he or she shall request a final declaration from the Peralta Board. Their judgment will be considered final in any interpretations or discrepancies. In addition, the Peralta Board may pass any resolutions needed to clarify any ambiguities or issues with regard to the Parcel Tax and its application to parcels.

### **3.2 2013/14 Appeals**

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There were 11 appeals filed for Fiscal Year 2013/14. All 11 of the appeals were granted an exemption from the parcel tax.

## 4. COUNTY INFORMATION

### 4.1 Teeter Plan Participation

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County	Agency Participates in County Teeter Plan?	County Teeter Plan Policies
Alameda	No – Peralta CCD receives Measure B taxes actually paid (including penalties).	Agencies make arrangements with Alameda County to participate in Plan.

### 4.2 Alameda County Revenue Apportionment Schedule

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The table below depicts the Alameda County typical apportionment of funds schedule. Note that at the time of the Parcel Tax election in 2012, the County was charging 1.7% of the amount placed on the tax roll for actual collection charges of those amounts.

Date	Percentage Apportioned
December	50% of annual amount levied
March	Delinquency Adjustment
April	45% of annual amount levied
June	Delinquency Adjustment
August	June/July collections

# 5. SENATE BILL 165

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act. This Act requires that any local special tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to bonds issued on or after January 1, 2001 in accordance with Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation (bond issuance) of the Special Tax District and others are handled through annual reports. This Report intends to comply with Section 53411 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The Annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 53410.”

The requirements of the Act apply to the Funds of:

Peralta Community College District  
 Measure B Special Parcel Tax  
 Approved June 5, 2012

### Purpose of Special Tax

Measure B funds will be used to protect and maintain core academic programs including math, science, and English. The funds will also train students for successful careers and prepare students for transfer to four-year universities.

### Collections & Expenditures

Fund	06/30/2012 Balance	Amount Collected	06/30/2013 Balance	Expended Amount	Service Status
Special Tax Fund	\$0.00	\$7,683,197.00	\$2,175,630.50	\$5,507,566.50	Ongoing