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## **Supreme Court Denies Review in Measure H Parcel Tax Case** *District's Petition for Review Denied; Case to Return to Trial Court for Further Proceedings*

Alameda, Wednesday, June 12, 2013 – The California Supreme Court has denied the District's petition for review in the case of *Borikas et al. v. Alameda Unified School District*, the lawsuit filed by parcel tax opponents challenging the legality of Measure H, a parcel tax passed by more than two-thirds of Alameda voters in June 2008 to help protect key educational programs in the District.

As a result of the Supreme Court's decision, a ruling in the case earlier this year by the California Court of Appeal will stand. The Court of Appeal's earlier decision reversed in part and affirmed in part a past trial court ruling in favor of the District. That decision, which is now final, validated the parts of Measure H that taxed certain parcels \$120 but also directed the trial court to declare invalid parts of Measure H that taxed certain commercial and industrial property at a different rate than \$120 per parcel.

Consistent with the appellate court ruling, the case will now return to the trial court for further proceedings. The trial court will determine whether to order further remedies, including refunds of some tax revenues collected from 2008-2011. Measure H was in effect for three years until voters passed a replacement parcel tax, Measure A, in March 2011.

The dates for further proceedings in the trial court have not yet been set.

Superintendent Vital expressed disappointment but also determination: "We are disappointed the California Supreme Court declined to review this case. The decision of the Court of Appeal that now governs this case could be a significant blow to our budget with many negative consequences for students, teachers and staff here in Alameda, as well as for other districts and local agencies across the State. We will make our best legal arguments when the case returns to the trial court for further proceedings. We are also continuing to work with our elected representatives in the legislature to clarify the legal standards applicable to the parcel taxes, since the local funding parcel taxes provide is critical for many school districts and other special districts across California."