

## AUSD Superintendent's Parcel Tax Advisory Group

### Recommendations for a Structure for a New Parcel Tax Approved January 7, 2010

The Superintendent's Parcel Tax Advisory Group consists of John Beery, Dick Rudloff, Rob Bonta, Andy Currid, Dave Hart, Kathy Moehring, Jim Oddie, Dennis Pagonos, Mike Robles-Wong, Christine Strena, Seamus Wilmot and Kirsten Vital.

The Group met on October 29, November 19, December 10, and January 7. On January 7, the Group voted to make the following recommendations to the Board of Education regarding the structure for a new parcel tax:

- 1) The new parcel tax should replace the existing AUSD parcel taxes, Measure A and Measure H.
- 2) The new parcel tax should be a "split roll."
- 3) The new parcel tax should assess unimproved property on a per-lot-square-foot basis.
- 4) The new parcel tax should include a "per dwelling unit" tax on multi-family and multi-unit properties.
- 5) The "per dwelling unit" tax rate on multi-family and multi-unit properties in the new parcel tax should be lower than the rate for a single family home or a condominium.
- 6) The new parcel tax should balance the tax burden/responsibility between residential and nonresidential so that the taxes levied on nonresidential property account for not more than 25% of the total revenue raised by the new tax.
- 7) The new parcel tax should include a minimum tax for each parcel.
- 8) The new parcel tax should include a maximum tax or cap for each parcel.
- 9) The new parcel tax should be for a term of no less than 10 years.
- 10) The new parcel tax should include an "escalator."
- 11) The new parcel tax should include a mechanism to address any surplus funds.
- 12) The new parcel tax should include an option for seniors to exercise an exemption from the tax.