

## MEASURE B

### COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE B

A school district, following notice and a public hearing, has authority to levy a special tax upon approval by two-thirds of the votes cast on the special tax proposal pursuant to section 4 of Article XIII A of the California Constitution and sections 50075-50077, 50079, and 53722 of the California Government Code.

The Board of Education of the Sunnyvale School District ("District") proposes levying a qualified special tax on each parcel within the District. The owner(s) of each taxable parcel in the District would annually pay \$59 per parcel for a period of 7 years, commencing July 1, 2011.

The purpose of the tax proposed by Measure B is to support and maintain existing programs, including math, English and science; improve classroom computers and technology; minimize increases in class size; hire, train and retain quality teachers; provide students with support and instruction to succeed with reading and math skills; restore and strengthen library programs; protect and maintain physical education; maintain building and classroom maintenance services, nursing health services and counseling and support services; provide students and teachers with textbooks and classroom supplies; and provide students with high quality classroom programs and student services. Funds could not be spent on administrators' salaries.

Any parcels owned and occupied by persons age 65 or older, or persons receiving Supplemental Security Income, regardless of age, could apply to the District for an exemption.

The proceeds of the special tax would be deposited into a separate fund. These proceeds would only be applied to the purposes identified above and an annual written report would be made to the Board of Education showing the amount of funds collected and expended from the proceeds of this tax, as well as the status of any projects, programs or purposes authorized to be funded by the District. By law, this report would be filed no later than January 1<sup>st</sup> each year. Additionally, if the special tax is approved, the Board of Education would appoint an Independent Citizens' Oversight Committee to ensure the tax funds are used for the specific purposes approved by the voters. The Citizens' Oversight Committee would report annually to the Board of Education and community regarding the expenditure of these funds.

If the special tax is approved, the District's appropriations limit would be increased by an amount equal to the special tax collected for each year the special tax is authorized.

A "yes" vote is a vote to approve a qualified special tax of \$59 per parcel per year within the District for a period of seven years to support and maintain classroom programs.

### COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE B - Continued

A "no" vote is a vote not to approve a qualified special tax of \$59 per parcel per year within the District for a period of seven years.

Miguel Marquez  
County Counsel

By: /s/ Susan Swain  
Senior Lead Deputy County Counsel

## COMPLETE TEXT OF MEASURE B

### SUNNYVALE SCHOOL DISTRICT

#### RECITALS

The Governing Board ("Board") of the Sunnyvale School District ("District") has established the goals of improving academic performance and the quality of education for all children in the District.

In support of these goals and to improve local control of its programs and services, the Board has proposed supplemental educational funding for schools and programs for kindergarten through eighth grade, including the funds needed to help minimize class size increases and protect, preserve and improve classroom and library programs.

The community recognizes the positive impact of excellent schools on the quality of life in the District, and that successful schools support and enhance property values.

The District seeks to maintain excellent schools at a time when the California Legislature is again unable to provide adequate funding for the operation of the schools in the District.

The District may be forced to adopt a budget that includes teacher and staff layoffs and reductions in programs and services beneficial and necessary to students.

A superior and comprehensive education program delivers many benefits to all the residents of our community.

#### TERMS

To support and maintain classroom programs including math, English, science and technology; to minimize the loss of teaching positions and to minimize increases in class size; shall the Sunnyvale School District be authorized to collect a qualified special tax at an annual cost of \$59 per parcel for seven years beginning July 1, 2011, with all expenditures audited and reviewed by a citizens' oversight committee, offering a senior exemption with no funds spent on administrators?

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- to support and maintain existing classroom programs including math, English, and science programs;
- to improve classroom computers and technology;
- to minimize increases in class size;
- to hire, train and retain quality teachers;
- to provide students with the support and instruction they need to succeed with reading and math skills;
- to restore and strengthen library programs;
- to protect and maintain physical education programs;
- to protect and maintain building and classroom maintenance services;

## COMPLETE TEXT OF MEASURE B - Continued

- to protect and maintain the nursing and health services available to students;
- to protect and maintain counseling and learning support services;
- to provide students and teachers with textbooks and classroom supplies;
- to provide students at all grade levels with high quality classroom programs and student services.

No parcel tax funds will be spent on administrative salaries.

#### A. Amount and Basis of Tax

The parcel tax shall be \$59 per Parcel of Taxable Real Property beginning in fiscal year 2011-2012 for a period of seven (7) years. The District shall provide the Santa Clara County Tax Collector a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

"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 County Treasurer-Tax Collector's Office. All public property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year shall also be exempt from the special tax in such year.

Multiple parcels which are contiguous, under common ownership, 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, may at the discretion of the District be treated as a single Parcel of Taxable Real Property for purposes of the parcel tax.

#### B. Exemptions

An exemption from payment of the special tax may be granted on any parcel owned by one or more persons 65 years of age or over who occupies said parcel as a principal residence, upon application for exemption and to persons receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence ("SSI Exemption").

#### C. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the Santa Clara County Tax Assessor or other appropriate County tax official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the tax, including the Senior Citizen Exemption and the SSI Exemption and the appropriate tax classification, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax by the District. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary. Taxpayers

## COMPLETE TEXT OF MEASURE B - Continued

wishing to challenge any determination of the County Tax Assessor must do so under the procedures for correcting a misclassification of property pursuant to Part 9 of Division 1 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

### D. Appropriations Limit

Pursuant to California Constitution article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this special tax.

### E. Accountability Provisions

1. *Independent Citizens' Oversight Committee.* The Board shall provide for an independent Citizens' Oversight Committee to ensure that moneys raised under this Measure are spent only for the purposes named in this Measure. The Board shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee's formation and operation.

2. *Annual Audit.* Upon the levy and collection of the education parcel tax, the Board shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as the tax is in effect, the Superintendent or the chief financial officer of the District shall cause a report to be filed with the Board no later than December 31 of each year, commencing December 31, 2011, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.

3. *Specific Purposes.* All of the purposes named in the measure shall constitute the specific purposes of the education parcel tax, and proceeds thereof shall be applied only for such purposes.

### F. Severability

The Board hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this measure by the voters, should any part of the measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

## ARGUMENT IN FAVOR OF MEASURE B

Measure B will provide the Sunnyvale School District with stable, reliable local funding to support the neighborhood schools that serve our community.

The facts are clear.

Measure B will provide the funds needed to:

- Maintain and protect classroom programs including math, English and science.
- Provide students and teachers with up-to-date classroom computers and technology.
- Minimize the loss of highly qualified teachers and staff.
- Help to keep class sizes as small as possible.

No Measure B funds will be spent on district administration.

It is very clear that the district cannot rely on state funding. In response to state budget cuts, the district has been forced to cut its budget over the last five years. Most cuts have been kept away from the classroom, but additional cuts will be required this year even if state education funding remains unchanged. Those cuts will have a direct impact on classroom programs and student services. That is why we are asking voters to approve Measure B this spring.

There is a cost, and it is reasonable. Measure B will cost every property owner \$59 per year - less than 17¢ per day. Since quality schools increase property values, this is a small amount that will yield a great return on investment. A complete exemption from this cost will be offered to anyone 65 years old or older who owns and occupies a home in the district.

There is also accountability built into Measure B. An Independent Citizens Oversight Committee will review all Measure B expenditures. This committee of local residents will make sure that all funds are spent as planned for the benefit of local students.

Learn more about Measure B at [www.SupportSunnyvaleSchools.org](http://www.SupportSunnyvaleSchools.org).

### **ARGUMENT IN FAVOR OF MEASURE B - Continued**

Join us in voting yes on Measure B. Remember, a quality education is each generation's gift - and responsibility - to the next generation of students.

/s/ Melinda Hamilton  
Mayor, City of Sunnyvale

/s/ Michael Klein  
Sunnyvale Business Owner

/s/ Pat Castillo  
Former Mayor, Sunnyvale Business Owner

/s/ Dean Chu  
Former Mayor, Sunnyvale School District Parent

/s/ Nancy Tivol  
Retired, Former Sunnyvale Board of Education President

**NO ARGUMENT AGAINST MEASURE B WAS SUBMITTED**