

MEASURE C

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE C

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 Cupertino Union 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 \$125 per parcel for a period of 6 years, commencing July 1, 2011.

The purpose of the tax proposed by Measure C is to provide support for core academic programs, such as reading, math and science; attract and retain highly-qualified teachers; keep libraries open; keep schools safe and clean; and provide updated technology. The Board of Education would provide each year for any increase in the District's appropriations limit to ensure the proceeds of the parcel tax may be spent.

Any parcels owned and occupied by persons age 65 or older, or those persons receiving Supplemental Security Income, regardless of age, may be exempt from this tax. An exemption could be obtained by submitting an application to the District no later than June 15th each year. Any person currently receiving an exemption from the District's existing Measure B parcel tax based on age or disability would automatically be granted an exemption from this parcel tax.

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 1st 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 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 \$125 per parcel per year within the District for a period of six years to be used for core academic programs.

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE C - Continued

A "no" vote is a vote not to approve a qualified special tax of \$125 per parcel within the District for a period of six years.

Miguel Marquez
County Counsel

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

COMPLETE TEXT OF MEASURE C

CUPERTINO UNION SCHOOL DISTRICT

Quality Local Schools and Academic Excellence Measure C

INTRODUCTION AND PURPOSE

To protect **core academic programs like reading, math and science, attract and retain highly qualified teachers** and provide Cupertino Union Schools with a reliable source of local funding that cannot be taken by the State, to keep school libraries open, and to provide updated technology with no proceeds used for administrative salaries and benefits, the Cupertino Union School District ("District") proposes to establish an education parcel tax for a period of six years, beginning July 1, 2011, at the rate of \$125 per year, on each assessor's parcel located within the Cupertino Union School District, with an **exemption available for senior citizens** and recipients of SSI for a disability, and to implement strict accountability measures, including the appointment of an **independent citizen oversight committee**, to provide oversight and accountability to ensure the funds are used to:

- Provide support for core academic programs, like reading, math and science;
- Attract and retain highly qualified teachers;
- Keep libraries open;
- Keep schools safe and clean; and
- Provide updated technology.

AMOUNT OF EDUCATION PARCEL TAX; PERIOD OF ASSESSMENT

The education parcel tax shall be \$125 (or less as provided below) per year for six (6) full years assessed against each Parcel.

The proceeds of the education parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF "PARCEL"

For purposes of the education parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Cupertino Union School District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Clara County Assessor/Tax Collector. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall also be exempt from the education parcel tax in such year.

For purposes of this education parcel tax, any such "Parcels" which are (i) contiguous, and (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by submitting an application of the owners thereof by June 15 of each year to the District, be treated as a single "parcel" for purposes of the levy of the education parcel tax.

COMPLETE TEXT OF MEASURE C - Continued

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California Government Code Section 50079 (b), any owners of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older or (b) persons receiving Supplemental Security Income for a disability, regardless of age, may obtain an exemption from the education parcel tax by submitting an application therefor, by June 15 of each year, to the District. Persons currently receiving an exemption from the payment of the District's measure B parcel tax shall automatically be granted an exemption from the payment of the education parcel tax.

With respect to all general property tax matters within its jurisdiction, the Santa Clara Assessor/Tax Collector, or other appropriate county tax officials 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 education parcel tax, including the Senior Citizen Exemption and the SSI Exemption and the classification of property for purposes of calculating the tax, the decisions of the District shall be final and binding.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the education parcel tax is not intended to decrease or offset any increase in local, state or federal government revenue sources that would otherwise be available to the District during the period of the education parcel tax. In the event that the levy and collection does have such an effect, the District shall cease the levy or shall reduce the education parcel tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

ACCOUNTABILITY MEASURES

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the education parcel tax levied in accordance with this Measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education parcel tax shall be applied only to those specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Education of the District showing (i) the amount of funds collected and expended from the proceeds of the education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the core academic instruction parcel tax, as identified above.

In addition to the accountability measures required by law, an **independent citizen oversight committee shall be appointed by the Board of Education of the District to review the expenditures funded by the measure in order to ensure that said funds were spent for the purposes approved by the voters. The oversight committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.**

ARGUMENT IN FAVOR OF MEASURE C

Our neighborhood elementary and middle schools in the Cupertino Union School District provide a high-quality education for students in Cupertino, Saratoga, Los Altos, Sunnyvale, San Jose, and Santa Clara, with highly qualified teachers and outstanding core academic programs in math, science, reading and writing.

Our award-winning schools do a great job of educating our local students. We have high test scores, excellent teachers and strong parent support. With Measure C our schools can continue to improve the high quality education our children deserve.

We know we can't rely on the state to provide the funds necessary to keep our schools strong. That is why Measure C is essential—it will provide stable local funding to maintain the quality of our local schools.

All Measure C funds will go directly to supporting student achievement in our local schools - the state cannot take a single penny.

Our community values education and believes supporting student achievement in the classroom is important. Measure C allows our schools to retain qualified and experienced teachers and maintain outstanding core academic programs to ensure high-quality schools for our local community.

Vote YES on Measure C

- Protect outstanding educational programs in reading, writing, math and science
- Retain highly-qualified teachers
- Keep libraries open
- Provide updated technology for a 21st-century education
- Keep schools safe and clean

Fiscal Accountability

- All funds will stay in our schools and cannot be taken by the state
- A citizens oversight committee will ensure funds are spent as promised
- No money can be spent on administrator salaries
- Measure C expires in six years
- Senior citizen homeowners can receive an exemption

We know our elementary and middle schools are among the best in California, making our community a desirable place to live.

ARGUMENT IN FAVOR OF MEASURE C - Continued

Please join us and vote YES on Measure C. Protect excellent student achievement in our local schools.

/s/ Steve Ting
Community Leader, 24-Year Cupertino Resident

/s/ Julie Darwish
Cupertino/Fremont/Sunnyvale Council PTA Executive Board

/s/ Darryl Stow
Community Leader, 45-Year Cupertino Resident

/s/ Dianne McKenna
Former Sunnyvale Mayor and Santa Clara County Supervisor

/s/ Anita Amarnath
10 Year Teacher, 2008-09 District Teacher of the Year

NO ARGUMENT AGAINST MEASURE C WAS SUBMITTED