

MEASURE B

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE B

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

The Board of Trustees (Board) of the Saratoga Union School District (District) proposes levying a qualified special tax on parcels within the District. The owners of each parcel of taxable real property in the District would annually pay \$68 per parcel for a period of eight years, with some exemptions described below.

The stated purposes of the tax proposed by Measure B are to (1) protect outstanding core academic programs in reading, writing, math and science; (2) retain highly qualified teachers; (3) support hands-on science classes for all grades; (4) protect the number of instructional days in the school year; and (5) provide books and instructional materials, including classroom technology. Proceeds of the parcel tax could only be used for these specific purposes, and will not be used for administrators' salaries and benefits.

Any person age 65 and over or any person receiving Supplemental Security Income for a disability regardless of age who is an owner of a parcel and who is using it solely for owner-occupied single family residential purposes, can obtain an exemption from the tax by submitting an application to the District by June 30 of each year.

The measure states that it is not intended to decrease or offset any increase in local, state or federal government funding sources otherwise available to the District. If it has such an effect, the District would cease the levy or reduce the tax to the extent that such action would restore the amount of the decrease or offset in other revenues.

Under the requirements of Government Code section 50075.1, the District is required to provide accountability measures for money collected by the tax, including a requirement that the proceeds of the tax be deposited into a separate account. Additionally, an annual written report is to be made to the Board showing the amount of funds collected and expended from the proceeds of the tax, and the status of any projects, programs or purposes authorized to be funded from the tax. If the tax is approved, the Board would establish a process for independent citizen oversight.

A "yes" vote is a vote to approve a qualified special tax of \$68 per parcel on parcels within the District for an eight-year period of time.

A "no" vote is a vote not to approve a qualified special tax of \$68 per parcel on parcels within the District for an eight-year period of time.

Miguel Marquez
County Counsel

By: /s/Steve Mitra
Deputy County Counsel

COMPLETE TEXT OF MEASURE B

SARATOGA UNION SCHOOL DISTRICT Core Academic Programs Parcel Tax Measure B

INTRODUCTION AND PURPOSE

To ensure reliable funding for Saratoga schools that cannot be taken by the State, **protect outstanding academic programs in reading, writing, math and science and retain highly qualified teachers**, provide classroom books and instructional materials, and protect the full number of instructional days in the school year, with no proceeds used for administrative salaries and benefits, the Saratoga Union School District ("District") proposes to establish a core academic programs parcel tax for a period of eight years, beginning July 1, 2012, at the rate of \$68 per year, on each assessor's parcel located within the Saratoga Union School District, with an **exemption available for senior citizens** and recipients of SSI for a disability, and to implement strict accountability measures, including **independent citizen oversight**, to ensure the funds are used to:

- Protect outstanding core academic programs in reading, writing, math and science;
- Retain highly qualified teachers;
- Support hands-on science classes for all grades;
- Help protect the number of instructional days in the school year; and
- Provide books and instructional materials, including classroom technology.

AMOUNT OF CORE ACADEMIC PROGRAMS PARCEL TAX; PERIOD OF ASSESSMENT

The core academic programs parcel tax shall be \$68 (or less as provided below) per year for eight (8) full years assessed against each Parcel.

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

DEFINITION OF "PARCEL"

For purposes of the core academic programs parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Saratoga 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 core academic programs parcel tax in such year.

For purposes of this core academic programs 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 30 of each year to the District, be treated as a single "parcel" for purposes of the levy of the core academic programs parcel tax.

COMPLETE TEXT OF MEASURE B - 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 core academic programs parcel tax by annually submitting an application therefore, by June 30 of each year, to the District.

With respect to all general property tax matters within its jurisdiction, the Santa Clara County 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 core academic programs 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 core academic programs 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 core academic programs 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 core academic programs 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 core academic programs parcel tax levied in accordance with this Measure: (a) the specific purposes of the core academic programs parcel tax shall be those purposes identified above; (b) the proceeds of the core academic programs 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 core academic programs parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Trustees of the District showing (i) the amount of funds collected and expended from the proceeds of the core academic programs 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. Further, the Board of Trustees will establish a process for independent citizen oversight.

ARGUMENT IN FAVOR OF MEASURE B

Vote YES on Measure B to keep our outstanding Saratoga elementary and middle schools among the best in the state. Your YES vote will protect our tradition of academic excellence in the classroom with local funding that cannot be taken away by Sacramento.

Our great schools make Saratoga a desirable place to live. Excellent teachers, strong academic programs and our supportive community provide students with a quality education. Student performance on statewide exams is in the top 1% in California.

Your YES vote is critical. We cannot rely on the State to fund the quality education our students deserve and our community expects. The State has cut funding for our schools every year since 2008, cutting \$1.2 million this year alone. Our schools have been forced to cut educational staff positions, impose furlough days on all employees and increase class sizes.

Your YES vote will provide locally controlled funding to protect Saratoga elementary and middle school student achievement.

Measure B will:

- Protect outstanding core academic programs in reading, writing, math and science
- Retain highly qualified teachers
- Support hands-on science classes for all grades
- Help protect the full number of instructional days in the school year
- Provide books and instructional materials, including classroom technology

Fiscal accountability provisions are required:

- All funds will stay in Saratoga—the State can't take a penny
- Independent citizens' oversight will ensure funds are spent as promised
- No money can be used for administrators' salaries
- The measure will expire in 8 years
- Senior citizen homeowners can receive an exemption

By keeping our schools among the top in the state, we protect property values for us all, even those without children in our local schools.

Join Saratoga community leaders, business owners, elected officials, parents, teachers, and seniors in voting YES on Measure B.

ARGUMENT IN FAVOR OF MEASURE B - Continued

www.yessaratoga.org

/s/ J. Katherine Tseng
Former Saratoga Education Foundation (SEF) President

/s/ Alan V. King
Retired 46-year Saratoga Resident and Former Member, Residence Council of Saratoga Retirement Community

/s/ Susan Germeraad
Science Teacher, Redwood Middle School

/s/ Bill Cooper
Local Business Owner, Cooper-Garrod Estate Vineyards

/s/ Pragati Grover
Recipient of the 2011 Asian American Hero Award

NO ARGUMENT AGAINST MEASURE B WAS SUBMITTED