

MEASURE H

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE H

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 Loma Prieta Joint Union Elementary School District (District) proposes a special tax on each parcel in the District in the amount of \$164 per year for a period of seven years, commencing on July 1, 2014. The proposed tax includes an exemption for any parcel that is a principal residence of, and owned by, one or more persons 65 years of age or older, and persons receiving supplemental security income, regardless of age. The exemption would be made available by application to the District.

State law requires that the District state the specific purposes for which the parcel tax proceeds will be used and only spend the proceeds of the tax on the specified purposes. According to the District, the stated purposes of the tax proposed by Measure H are to (1) retain highly qualified and experienced teachers; (2) maintain outstanding core academic programs in reading, writing, math and science; and (3) prepare students for an excellent high school.

The District is required to provide accountability measures for the proceeds of the tax. These measures include depositing the proceeds of the tax into a fund that is separate and apart from other District funds. Additionally, an annual written report must be made to the Board no later than January 1st of each year the tax is in effect detailing the amount of funds collected and expended, and the status of any project authorized to be funded from the tax. A citizens' oversight committee will be appointed by the Board to review the expenditure of the tax proceeds to ensure they are expended for the specific purposes identified in Measure H, and to report annually to the Board and the public regarding the use of these proceeds.

A "yes" vote is a vote to adopt a special tax of \$164 per parcel on parcels within the District for seven years.

A "no" vote is a vote not to adopt a special tax of \$164 per parcel on parcels within the District for seven years.

Orry P. Korb
County Counsel

By: /s/ Susan Swain
Lead Deputy County Counsel

COMPLETE TEXT OF MEASURE H

LOMA PRIETA SCHOOLS QUALITY EDUCATION MEASURE H *Loma Prieta Joint Union Elementary School District*

INTRODUCTION AND PURPOSE

To support high academic achievement for local students, retain highly qualified and experienced teachers, maintain outstanding core academic programs in reading, writing, math, and science, and prepare students for an excellent high school, the Loma Prieta Joint Union Elementary School District (K-8) proposes to establish an education parcel tax for a period of seven years, beginning July 1, 2014, at the rate of \$164 per year, on each assessor's parcel located within the Loma Prieta Joint Union Elementary School District, with an exemption available for senior citizens and persons on Supplemental Security Income, and to implement accountability measures in connection with the temporary levy to ensure the funds are used to:

- retain highly qualified and experienced teachers;
- maintain outstanding core academic education programs in reading, writing, math, and science; and
- prepare students for an excellent high school.

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 special tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Loma Prieta Joint Union Elementary School District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Clara County Assessor/Tax Collector's office or the Santa Cruz 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 special tax, any such "Parcels" which are (i) contiguous, (ii) used solely for owner-occupied, single-family residential purposes, and (iii) held under identical ownership may, by annually submitting an application of the owners thereof by June 1 of each year to the District be treated as a single "parcel" for purposes of the levy of this education parcel tax.

EXEMPTION OF 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 by June 1 of any year to the District.

With respect to all general property tax matters within its jurisdiction, the Santa Clara County and the Santa Cruz County Assessor/Tax Collector, respectively, or other appropriate County tax officials shall make all final determinations of tax exemption or relief for

COMPLETE TEXT OF MEASURE H - Continued

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 and SSI Exemptions 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 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 Trustees 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 education parcel tax, as identified above. The District will also establish a citizens' oversight committee to review the expenditure of education parcel tax revenues.

ARGUMENT IN FAVOR OF MEASURE H

Protect the outstanding education students receive at Loma Prieta Elementary School and C.T. English Middle School: VOTE YES on Measure H.

Loma Prieta Elementary and C.T. English Middle schools are part of what makes this mountain community special. Our great teachers and rigorous math, science and reading curriculum have prepared generations of mountain students to succeed in high school, college and careers. Both schools have received awards for academic distinction.

Unfortunately, years of state budget cuts have hurt our mountain schools.

Measure H is a local measure. All funds generated will stay here, for mountain students. This money cannot be taken away by the State.

Measure H will:

- Maintain excellent K-8 core academics in our mountain community
- Retain our best teachers (including subject matter experts for the middle school)
- Prepare Loma Prieta students for an excellent high school
- Keep school libraries open
- Maintain school safety and security

Measure H is a modest, thoughtful proposal supported by parents, teachers and community leaders. It won't solve all our problems, but it will protect core academics, help retain our highest quality teachers, and ensure that Loma Prieta students continue to be prepared to attend an excellent high school.

The cost of Measure H is less than \$14 a month for property owners. Senior citizens are exempt and the measure is temporary; it lasts just seven years. Every penny stays in the community to benefit Loma Prieta and C.T. English schools and students.

Measure H is an investment in our mountain schools. If Measure H is approved, our local investment will be on par with current levels of investment that Lakeside, Los Gatos and other nearby communities make in their schools.

Good schools protect local property values and contribute to a strong community.

ARGUMENT IN FAVOR OF MEASURE H - Continued

Our mountain schools matter; help protect them. **PLEASE, VOTE YES on H.**

/s/ Shannon Murphy Hickok
Board President, Loma Prieta School District

/s/ Neil Wiley
Editor, Mountain Network News

/s/ Alexander Leman
Chief, Loma Prieta Volunteer Fire & Rescue

/s/ Patricia Hughes
Assistant Principal, Los Gatos High School, Retired

/s/ Stephen Glauz-Todrank
Minister, Skyland Community Church

NO ARGUMENT AGAINST MEASURE H WAS SUBMITTED
