

MEASURE C

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE C

A school district may levy a special tax upon approval by two-thirds of the votes cast on a measure pursuant to section 4 of article XIII A of the California Constitution and sections 50075 *et seq.* of the California Government Code.

On June 8, 2010, voters of the Milpitas Unified School District (District) approved Measure B, a school parcel tax of \$84 per parcel per year, which expires June 30, 2015.

The District's Board of Education (the Board) proposes Measure C, which would renew Measure B and maintain the same tax of \$84 per parcel per year previously approved by the voters of the District on June 8, 2010. If Measure C is approved, an eight-year parcel tax of \$84 per parcel per year will commence on July 1, 2015 and expire on June 30, 2023.

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 on or before June 30 of the fiscal year immediately preceding the year in which the tax would apply, or (b) persons receiving Supplemental Security Income for a disability, regardless of age, may obtain an exemption from the parcel tax by submitting an application, by June 15 of any year, to the District. Any person who currently receives an exemption under Measure B, will automatically qualify for an exemption under Measure C.

State law requires the District to state the specific purposes for which the tax proceeds will be used and only spend the proceeds of the tax for these purposes. The stated purposes of the tax proposed by Measure C are to: (1) improve core academic programs in math, science, reading and writing; (2) maintain programs to prepare students for college and 21st century careers; (3) continue innovative teaching programs in science, technology, engineering and math; and (4) attract and retain highly qualified and experienced teachers.

The District is required by law to provide additional accountability measures for the tax proceeds. The District will ensure that the proceeds are deposited into a fund that is separate and apart from other District funds, maintain its existing Citizens' Oversight Committee that oversees the expenditure of the proceeds of the proposed tax revenues, and submit an annual report to the Board on the amount of funds collected and expended from the tax proceeds and the status of any projects or programs required or authorized to be funded from the tax proceeds.

Measure C was placed on the ballot by the Board.

A "yes" vote is a vote to renew the school parcel tax of \$84 per parcel on parcels within the District for eight years.

A "no" vote is a vote not to renew the school parcel tax of \$84 per parcel on parcels within the District for eight years.

Orry P. Korb
County Counsel

By: /s/ Neysa Fligor
Deputy County Counsel

COMPLETE TEXT OF MEASURE C

MILPITAS UNIFIED SCHOOL DISTRICT High Quality Education and Local Control Funding Measure C

INTRODUCTION AND PURPOSE

To provide local reliable funding for local schools that cannot be taken by the State, to maintain strong core academic programs in math, science, reading and writing, prepare students for college and 21st Century careers, continue teaching programs in science, technology, engineering and math to help graduates succeed, and attract and retain highly qualified and experienced teachers, with no proceeds used for administrative salaries and benefits, the Milpitas Unified School District ("District") proposes to renew and extend its existing high quality education and local control, parcel tax, **without increasing the current tax rate**, for a period of eight years from its current expiration date (June 30, 2015), starting on July 1, 2015 at a rate of \$84 per parcel per year, with an exemption available for senior citizens and certain disabled persons, and to implement strict accountability measures, to ensure the funds are used to:

- Improve core academic programs in math, science, reading and writing;
- Maintain programs to prepare students for college and 21st Century careers;
- Continue innovative teaching programs in science, technology, engineering and math; and
- Attract and retain highly qualified and experienced teachers.

The proceeds of the 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 Milpitas Unified 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 high quality education and local control parcel tax in such year.

For purposes of this high quality education and local control 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 any year to the District, be treated as a single "parcel" for purposes of the levy of the high quality education and local control parcel tax.

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 on or before June 30 of the fiscal year immediately preceding the year in

COMPLETE TEXT OF MEASURE C - Continued

which the tax would apply, or (b) persons receiving Supplemental Security Income for a disability, regardless of age, may obtain an exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District.

Persons currently exempted from the District's expiring Measure B parcel tax shall automatically be exempted from this Measure without having to file a new application.

The District may establish administrative procedures to periodically verify any previously granted exemption.

With respect to all general property tax matters within its jurisdiction, the Santa Clara County 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 high quality education and local control 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 high quality education and local control 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 parcel tax. In the event that the levy and collection does have such an effect, the District may cease the levy or shall reduce the 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 parcel tax levied in accordance with this Measure: (a) the specific purposes of the parcel tax shall be those purposes identified above; (b) the proceeds of the 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 high quality education and local control 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 high quality education and local control 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, the District will maintain its existing Citizens' Oversight Committee which will provide oversight as to the expenditure of parcel tax revenues.

ARGUMENT IN FAVOR OF MEASURE C

Vote Yes on C to maintain strong core academic programs in science, math, reading and writing and prepare Milpitas graduates for success, without increasing taxes by a single penny.

Milpitas schools provide a high quality education to local elementary, middle and high school students, with high student test scores, excellent teachers and strong academic programs.

Our strong local schools make our neighborhoods desirable, attracting new families to our community, protecting property values for all of us, even if we don't have children currently attending school.

Measure C renews existing, voter-approved funding that supports the keys to student success—outstanding educational programs and qualified teachers. This vital source of funding helps prepare graduates for college and future 21st-century careers by supporting innovative programs in science, engineering, technology and math.

Measure C gives our schools local control to deliver excellent education in the classroom. Every penny of Measure C stays in our schools and cannot be taken by the state.

Vote YES on C to:

- Maintain core academic programs in science, math, reading and writing
- Continue innovative teaching programs in science, technology, engineering and math to help graduates succeed
- Protect programs that prepare students for college and 21st-century careers
- Attract and retain highly qualified, experienced teachers

Measure C: Great Milpitas Schools, No New Taxes

- Measure C renews existing, voter-approved funding for Milpitas schools without increasing taxes
- All funds stay in local schools and can't be taken by the state
- Independent citizen oversight and annual audits ensure all funds are spent as promised
- No funds can be used for administrators' salaries
- Homeowners, aged 65 and older, can receive an exemption
- Measure C expires in 8 years and cannot be renewed without voter approval

ARGUMENT IN FAVOR OF MEASURE C - Continued

Join parents, educators and local community leaders. Support student success in Milpitas—Vote Yes on C.

/s/ Julie McMullen
Immediate Past Milpitas PTA Council President

/s/ Robert Jung
CEO, Milpitas Community Educational Foundation

/s/ D. Jean Baker
Retiree and Milpitas Unified School District Citizen Oversight Committee

/s/ Jeffrey S. Lamb
34 Year Milpitas High Teacher

/s/ Robert Nunes
Director, Milpitas Chamber of Commerce

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE C

Proponents of this tax extension say you should support this to "maintain strong core academic programs in science, math, reading and writing".

Really?

Let's look at the STAR student test scores and see if they're delivering what they promise.

Subject	2012-13	2011-12	2010-11
English	67%	69%	66%
Math	64%	65%	64%
Science	72%	76%	72%
History	61%	59%	62%

Source: Education Data Partnership -- www.ed-data.k12.ca.us

The percentages above are for students **"Scoring at Proficient or Advanced"** in the subjects listed above.

If you scored 76% on a test, what grade would you expect to get? A "C" right?

Do you consider a "C" a "strong core academic" level?

And isn't below 70% a "D"?

They say "No funds can be used for administrators' salaries", but they can go to 325 "Classified Staff" to support for the 422 Teachers district-wide according to the latest figures available.

Are teachers under paid? No, the Districts' average teacher salary, not including generous benefits, is \$74,685 versus the statewide average of \$68,030. And the highest paid teachers make \$91,854 versus the statewide average of \$80,180.

Sure seems like above average pay for below average results!

Teach the Milpitas Unified School District board to be financially responsible: **Vote NO on Measure C.**

For more information, visit www.SVTaxpayers.org/2014-06-milpitas-usd-parcel-tax.

/s/ Mark W.A. Hinkle
President: Silicon Valley Taxpayers Association

/s/ Edward Leo Wimmers
Chair, Libertarian Party of Santa Clara County

ARGUMENT AGAINST MEASURE C

Milpitas Unified School District used 2010's state government budget crisis to persuade us to pass the existing \$84 parcel tax, a burden they promised would end in 5 years. That crisis is over, yet they're unwilling to stop taxing us. How long do they want the five-year tax to last? Thirteen years! Consider this:

- Student enrollment is virtually flat.
- The number of teachers has declined from 431, in the 2009-10 school year, to 422 in 2011-12 (latest figures available).

With fewer teachers, shouldn't expenses be down? Doesn't matter: the District wants more money.

But don't we value those remaining teachers? Yes! Here's the trend in Milpitas Unified School District teachers' salaries compared with those statewide (on average):

2011-12 | Enrollment: 9,949
Teachers' salary = \$74,685 | Statewide = \$68,030

2010-11 | Enrollment: 9,887
Teachers' salary = \$72,935 | Statewide = \$67,448

2009-10 | Enrollment: 9,802
Teachers' salary = \$72,935 | Statewide = \$67,530

(Source: Education Data Partnership, www.Ed-Data.K12.ca.us)

What about homeowners and renters?

They haven't stopped feeling the pinch of the economic downturn and inflation. With Santa Clara County's unemployment rate "officially" at 6.3% (up from 5.8% in December, 2013), but the real rate much higher — counting people who stopped looking for work — **Measure C** will affect everyone's housing cost, worst of all, that of the unemployed.

Families' budgets have been slashed everywhere — why not at this school district? (Not to mention that property taxes also slow down our homes' recovering their value!)

The District says that none of these funds will be used for administration. But that's an empty promise: any funds generated outside this parcel tax can simply be shifted to administration — without limit. Don't be fooled by the shell game.

Teach the Milpitas Unified School District board to be financially responsible: Vote NO on **Measure C**.

For more information, visit www.SVTaxpayers.org/2014-06-milpitas-usd-parcel-tax.

/s/ Mark W.A. Hinkle
President: Silicon Valley Taxpayers Association

/s/ Edward Leo Wimmers
Chair, Libertarian Party of Santa Clara County

REBUTTAL TO ARGUMENT AGAINST MEASURE C

The authors of the argument against Measure C don't live in Milpitas and oppose every school measure on the ballot.

Unlike these two ideologues, we believe that local student success is one of our Milpitas community's top priorities. Our Yes vote on Measure C supports continued student achievement, without increasing taxes by a single penny.

Milpitas Unified School District educates 10,033 elementary, middle and high school students, and we believe that every one of them deserves an excellent education to prepare them for college and future careers.

As longtime Milpitas residents and leaders, we know the facts and we're voting Yes on Measure C.

Measure C doesn't increase taxes. It simply renews an existing source of funding for our schools, which would otherwise expire.

Measure C must be used for specific and key academic priorities in our schools: strong academic programs, highly-qualified teachers and programs that prepare students for college and 21st century careers.

Fiscal safeguards are included in Measure C. No funds can be used for administrators' salaries. The Citizen Oversight Committee, annual audits and public reports to the community will continue to ensure funds are used for voter-approved purposes. Measure C will expire in 8 years and cannot be renewed without voter approval.

By making our neighborhood schools and the students they serve a priority, all of us benefit. Great schools contribute to strong property values.

Join us: continue preparing Milpitas students for success in college and their future careers. Vote Yes on Measure C.

/s/ Michael Mendizabal
Former Chair, Milpitas Unified School District Budget Committee

/s/ Barbara M Santos
Lifelong Milpitas Resident

/s/ Demetress Morris
Milpitas Planning Commissioner

/s/ Pono V. Aiona
MUSD Parent, Former Chair Community Advisory Committee

/s/ Dennis L. Graham
Retired Milpitas Police Chief