

MEASURE B

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE B

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.

The Governing Board of the District (the Board) for the Campbell Union School District (the District) proposes Measure B, enacting a parcel tax in the amount of \$49 per parcel per year for eight years. If approved, the parcel tax will commence on July 1, 2015, and expire on June 30, 2023.

Pursuant to Government Code section 50079, the proposed tax exempts, upon application, any parcel that is owned and occupied by a person 65 years of age or older owning and occupying the parcel as a principal residence and exempts, upon application, persons receiving Supplemental Security Income for a disability, regardless of age. A legal question could be raised regarding whether the District has exempted all required categories of parties.

State law requires the District to state the specific purposes for which the tax proceeds will be used and only spend the proceeds for these purposes. The stated purposes of the tax proposed by Measure B are to: (1) support quality education in local elementary and middle schools and provide stable local funding to maintain excellent core academic programs in reading, writing, math and hands-on science; (2) retain highly qualified teachers; and (3) provide support for struggling students and advance courses for high-performing students.

The District is required by law to provide additional accountability measures for the proceeds. These measures include: (1) depositing the proceeds into a fund that is separate and apart from other District funds; and (2) providing an annual written report to the Board detailing the amount of funds collected and expended and the status of any project authorized to be funded from the tax proceeds. The Board will, in addition, establish an independent advisory committee of citizens to ensure that proceeds from the tax are used only for the specific purposes authorized by Measure B. Measure B provides that no funds shall be for administrators' salaries and that all funds will be used for the benefit of the schools of the District.

Measure B was placed on the ballot by the Board.

A "yes" vote is a vote to approve a parcel tax of \$49 per parcel on parcels within the District for eight years.

A "no" vote is a vote to not approve a parcel tax of \$49 per parcel on parcels within the District for eight years.

Orry P. Korb
County Counsel

By: /s/ Susan Swain
Lead Deputy County Counsel

COMPLETE TEXT OF MEASURE B

CAMPBELL UNION ELEMENTARY SCHOOL DISTRICT TO PROTECT QUALITY OF SCHOOLS AND PREVENT FURTHER REDUCTIONS IN CURRENT ACADEMIC PROGRAMS

INTRODUCTION

This measure provides the additional funding required to protect and maintain a quality educational program in the Campbell Union Elementary School District.

For several years the State Legislature has not fully-funded the District to provide a quality educational program, and meet the high expectations of the community, and the District is committed to eliminating all deficit spending and to maintaining a balanced budget. Having exhausted all feasible means of generating funds to finance basic programs, including donations from the local parent/teacher organizations, the District may now be forced to further reduce basic educational services.

The District's projected revenue for the foreseeable future is inadequate and without a new source of revenue, the District must eliminate and reduce educational programs. Therefore, the District's Governing Board believes that an education parcel tax measure is necessary to maintain quality education for the students of the District.

PURPOSE

This measure will support quality education in local elementary and middle schools and provide stable local funding to maintain excellent core academic programs in reading, writing, math, and hands-on science; retain highly qualified teachers; and provide support for struggling students and advanced courses for high-performing students. The measure will require independent fiscal oversight, provide an exemption for seniors and qualified disabled citizens, and prohibit the use of funds for administrators' salaries and reserve all funds benefitting the schools of the District.

The District intends to use funds collected pursuant to this measure to help finance all of the programs listed above, unless the District's Governing Board determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so infeasible or inadvisable.

Upon approval of two-thirds of those voting on this measure, the District shall be authorized to levy an education parcel tax of \$49 per year for 8 years on each parcel of taxable real property in the District, as defined below, commencing July 1, 2015.

RATE AND PROCEDURE

Subject to two thirds approval of the voters, this local funding measure and its parcel tax (a "qualified special tax" under Government Code section 50079) will become effective as of July 1, 2015. The tax will be levied at the rate of \$49 per parcel of taxable real property per year for eight (8) years. The tax will be collected by the Santa Clara County Tax Collector (the "Tax Collector") at the same time as and along with, and will be subject to the same penalties as general *ad valorem* taxes collected by said Tax Collector. The tax and penalty will bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied will become a lien upon the properties against which taxes are assessed and collectible as herein provided.

COMPLETE TEXT OF MEASURE B-Continued

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

The Board may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special tax.

A "parcel of taxable real property" is defined as any unit of real property within the District's boundaries that receives a separate tax bill for ad valorem property taxes from the County Tax Collector. All property that is otherwise exempt from or upon which no ad valorem property taxes are levied in any year will also be exempt from the special tax in such year.

EXEMPTIONS

An exemption will be granted on any parcel owned by one or more persons who are aged sixty-five (65) years or older and who occupy said parcel as a principal residence, upon application for exemption. An exemption will also be available for persons receiving Supplemental Security Income for a disability, regardless of age, and who apply to the District for such exemption pursuant to guidelines established by the District. Applications for such exemptions must be made to the District on or before July 1, 2015, or before July 1 of any succeeding tax year. Any one approved application from a qualified applicant will provide an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

The District will annually provide to the Tax Collector or other appropriate County tax official a list of parcels that the District has approved for a Senior Citizen Exemption or a Supplemental Security Income Exemption.

ACCOUNTABILITY AND COMPLIANCE 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 special taxes levied in accordance with this Measure:

(a) Proceeds of this special tax shall be deposited into a fund which shall be kept separate and apart from other funds in the District and shall be applied only as set forth in this Measure.

(b) An annual report, including the revenues generated by this special tax and the expenditures of these monies and the status of any projects funded by these monies, shall be filed by the chief fiscal officer of the District with the Governing Board no later than January 1 of the year following the fiscal year during which the monies were expended.

COMPLETE TEXT OF MEASURE B-Continued

(c) In addition, an oversight committee of citizens will be appointed or designated by the Governing Board to ensure that the special tax proceeds are spent for their authorized purposes, and to report annually to the Governing Board and the public regarding the expenditure of such proceeds.

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special taxes will be reduced annually as necessary in order to restore such State or Federal funding.

ARGUMENT IN FAVOR OF MEASURE B

Vote Yes on B to provide an excellent, 21st-century education that prepares local elementary and middle school students for success in our competitive world.

Our local Campbell Union Elementary School District provides the children in our Campbell, San Jose, Saratoga, Los Gatos, Santa Clara and Monte Sereno neighborhoods with a well-rounded education. With highly qualified teachers who deliver excellent classroom instruction, our students enter high school with a strong foundation in the core academic subjects that are essential for success in college and future careers.

To continue improving student achievement, Measure B is critical.

Unreliable state education funding has impacted our schools for decades. That's why school districts in our area have passed locally controlled, voter-approved funding to protect educational programs and retain teachers.

Campbell Union Elementary School District is the only district in our area that is not supported by a local funding measure like Measure B.

Measure B will provide stable, local funding to retain teachers and improve academic programs for the students in our neighborhoods. The state cannot take away a single penny.

Vote Yes on B for student success.

- Maintain excellent core academic programs in reading, writing, math and hands-on science
- Retain highly qualified teachers and ensure new teachers have adequate training and support
- Keep schools safe, clean and well-maintained
- Provide support for struggling students and advanced courses for high-performing students

Measure B includes strong fiscal accountability provisions.

- Every penny of Measure B stays in our neighborhood schools and cannot be taken by the state
- Independent citizen oversight ensures all funds will be spent as promised
- No funds can be used for administrators' salaries
- Homeowners age 65 and older are eligible for an exemption
- Measure B expires in 8 years and cannot be renewed without voter approval

ARGUMENT IN FAVOR OF MEASURE B-Continued

The children in our community deserve the best chance for success. Vote Yes on B.

/s/ Evan Low

California State Assemblymember and Former Mayor of Campbell

/s/ Michael L. Rich

Chairperson, Campbell Union Elementary School District Citizens Oversight Committee

/s/ Rich Waterman

Campbell Chamber of Commerce and Campbell Business Owner

/s/ Renee Small

Campbell Union Elementary School District Parent

/s/ Michael F. Kotowski

Retiree, Longtime Campbell Resident

NO ARGUMENT AGAINST MEASURE B WAS SUBMITTED