

MEASURE G

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE G

A school district may levy a qualified 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 Board of Trustees (Board) for the Moreland School District (District) proposes renewing and increasing an existing parcel tax. If approved, the renewed parcel tax will commence on July 1, 2017 and expire on June 30, 2025 and will be levied in the amount of \$142 per parcel per year. The existing parcel tax, which will expire on June 30, 2017, is levied at \$95 per parcel per year.

An exemption from the proposed tax is available for any parcel that is an owner-occupied, single-family residence for (1) a person 65 years or older; (2) a person receiving Supplemental Security Income for a disability regardless of age; or (3) a person receiving Social Security Disability benefits whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services. The Measure states that persons currently exempted from the expiring parcel tax shall automatically be exempted from the renewed parcel tax without a new application.

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 are to: (1) attract and retain high-quality teachers; (2) strengthen strong, innovative reading, math, and science programs; (3) maintain music, visual and performing arts programs; (4) keep school libraries open; and (5) maintain clean and safe school properties. The Measure states that revenue generated by the tax will not be used for District administrators' salaries, benefits, or pensions.

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 stating the amount of funds collected and expended, and the status of any project authorized to be funded from the tax proceeds. The Board will maintain its existing Citizens' Oversight Committee to provide oversight as to expenditures of parcel tax revenues.

Measure G was placed on the ballot by the Board.

A "yes" vote is a vote to approve a parcel tax of \$142 per parcel on parcels within the District for eight years commencing on July 1, 2017.

A "no" vote is a vote to not approve a parcel tax of \$142 per parcel on parcels within the District for eight years commencing on July 1, 2017.

Orry P. Korb
County Counsel

By: /s/ Danielle L. Goldstein
Deputy County Counsel

COMPLETE TEXT OF MEASURE G

MORELAND SCHOOL DISTRICT Quality Education and Local Control Funding Measure G

INTRODUCTION AND PURPOSE

To continue funding for core programs in math, science and reading, provide local reliable funding for local schools that cannot be taken by the State, attract and retain high-quality teachers, maintain innovative science programs, maintain school libraries, keep class sizes small, purchase textbooks and classroom materials, preserve programs in art, music and performing arts, integrate technology to enhance instruction in math and science and maintain clean and safe school properties and grounds, with no proceeds used for administrators' salaries, benefits and pensions, the Moreland School District ("District") proposes to renew and extend its existing education and local control parcel tax for a period of eight years from its current expiration date (June 30, 2017), starting on July 1, 2017 at a rate of \$142 per parcel per year, with an exemption available for senior citizens and certain disabled persons, and to implement accountability measures, including citizen oversight, to ensure the funds are used to help:

- Attract and retain high-quality teachers;
- Strengthen strong, innovative reading, math and science programs;
- Maintain music, visual and performing arts programs;
- Keep school libraries open; and
- Maintain clean and safe school properties.

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

DEFINITION OF "PARCEL"

For purposes of the high quality education parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Moreland School District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Clara County Assessor/Tax Collector, as applicable. 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 and local control parcel tax in such year.

For purposes of this 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 to the District an application of the owners thereof by June 15 of any year, 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)(1), any owner of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 65 years of age or older on

COMPLETE TEXT OF MEASURE G-Continued

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, or (c) receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, may obtain an exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District.

Persons who are owners of Parcels used solely for owner-occupied, single-family residential purposes and currently exempted from the District's expiring Measure A 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 the continuance of any previously granted exemption.

With respect to all general property tax matters within its jurisdiction, the Santa Clara County Treasurer and 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 any 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 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 education and local control 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 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 parcel tax, as identified above. In addition to the accountability measures required by law, the District will maintain its existing Citizens' Oversight Committee to provide oversight as to the expenditure of parcel tax revenues.

ARGUMENT IN FAVOR OF MEASURE G

Measure G extends an existing measure to maintain the high quality of education students receive in our local schools by protecting core academic programs in math, science, technology, and reading, and helping to attract and retain the highest quality teachers to educate our students.

Moreland schools shine as models of educational excellence. Our schools are part of what make our neighborhoods special and our excellent teachers and rigorous math, science and reading curriculum have prepared generations of students to succeed. This measure is critical to help us retain and attract outstanding teachers and continue to ensure that our students are fully prepared for their bright futures.

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

Specifically, Measure G will:

- Continue funding for core programs in math, science, technology, arts and reading
- Help attract and retain high quality teachers
- Provide funds for innovative science education programs
- Keep school libraries open
- Maintain smaller class sizes in kindergarten through 8th grade
- Maintain funding for integrated classroom technology

Measure G is a modest, thoughtful proposal supported by parents, teachers and community leaders because it protects core academics and will help to ensure that our children are prepared to compete in the global economy.

Measure G provides an exemption for senior citizens, and includes an independent citizens' oversight committee to ensure funds are spent as promised. Measure G funds cannot be spent on administrator's salaries.

Great schools make great communities by protecting our property values and keeping our neighborhoods strong and prosperous. Measure G is a wise investment that will protect our local schools.

Join neighbors, parents, teachers and local community leaders to support our local schools. **PLEASE, VOTE YES on G.** www.yesonmoreland.com

/s/ Heather E. Sutton
Moreland School Board President, Parent

/s/ Shveta Bagade
H&SC President, Latimer; H&SC Treasurer, MMS; Prospect Parent

/s/ Carl Guardino
President & CEO/Silicon Valley Leadership Group

/s/ Manny Barbara
Vice President, Silicon Valley Education Foundation

/s/ Robert Varich
Trustee, Moreland School District

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE G

This latest parcel tax tries to use the state budget crisis to grab unearned money. Moreland School District wants to "extend" (read: raise) the 2009 parcel tax of \$95 per year for another 8 years, a year before its scheduled expiration of 2017—when we thought our family budgets would finally be getting a reprieve.

And they want to hike it to \$142 per parcel, to replace the \$95 per parcel tax from 2009.

Have they earned a 50% tax increase, to \$142 per parcel?

Let's look at student test scores for English learners setting annual growth targets in learning English:

2011-12 school year results: 64.4%

2012-13: 62.4%

2013-14: 59.5%

(Source: Education Data Partnership,
www.Ed-Data.org/district/Santa-Clara/Moreland)

That's a steady decline!

Should we voters—the customer—reward worsening scores with a pay increase?

If you answered "no," we encourage you to vote **NO on Measure G**.

The statewide average expense per student is \$8,788/year, versus Moreland School District's \$9,226—105% above average. Yet, they want more of your hard-earned money to pad their salaries and fat pension plans.

The measure says that none of the funds will be used for administration. But, funds generated outside of this parcel tax can be used for administration expenses without limits. So, that is really an empty promise. Do not be fooled.

Please tell Moreland School District's board to be financially responsible, by voting **NO on G**.

For more information, please visit us at:

www.SVTaxpayers.org/2016-moreland-parcel-tax.

/s/ Mark W. A. Hinkle

President: Silicon Valley Taxpayers Association

ARGUMENT AGAINST MEASURE G

This latest parcel tax from Moreland School District tries to use the state budget crisis to grab unearned money. The district wants to "extend" (read: *increase*) the 2009 parcel tax of \$95 per year for another 8 years, a year before its scheduled end in 2017—when we were expecting our family budgets to get that boost.

And they want an increase to \$142 per parcel to replace the \$95 per parcel tax from 2009.

Have they earned a 50% tax increase, to \$142 per parcel?

Let's look at the student test scores for English learners making annual growth targets in learning English:

2011-12 school year results: 64.4%

2012-13 school year results: 62.4%

2013-14 school year results: 59.5%

(Source: Education Data Partnership,
www.Ed-Data.org/district/Santa-Clara/Moreland)

That's a steady decline!

Should we, the voters, reward declining scores with a pay increase?

If you answered "no," we encourage you to vote **NO on Measure G**.

The statewide average expense per student is \$8,788/year, versus Moreland School District's \$9,226, or 105% above average. Yet, they want more of your hard-earned money to pad their salaries and fat pension plans.

The measure says that none of the funds will be used for administration. But, funds generated outside of this parcel tax can be used for administration expenses without limits. So, that is really an empty promise. Do not be fooled.

Here are the latest average teacher salaries:

2014-15: Salary = \$73,292 | Statewide average = \$74,090

2013-14: Salary = \$73,062 | Statewide average = \$74,090

2012-13: Salary = \$71,230 | Statewide average = \$69,435

Plus teachers get a super generous benefits package. Their "family plan" costs us \$18,396/year per teacher in benefits.

Tell Moreland School District's board to be financially responsible, by voting **NO on G**.

For more information please visit us at:

www.SVTaxpayers.org/2016-moreland-parcel-tax.

/s/ Mark W.A. Hinkle

President: Silicon Valley Taxpayers Association

REBUTTAL TO ARGUMENT AGAINST MEASURE G

As longtime Moreland residents, leaders, and community members-we know the facts and we're voting **YES on Measure G**. Good schools educate our children *and* protect our property values and local economy.

The out-of-town opponents of Measure G are misleading voters with inaccurate, untruthful statements. Don't be deceived.

Moreland schools provide an excellent education and prepare students for college and careers. One of the reasons we live here is because of our great schools. Meeting a high standard of excellence equally across all our neighborhoods requires resources.

Measure G will allow us to attract and retain high quality teachers and fund essential programs in math, science, reading and technology. These core courses are critical as we prepare Moreland students for a successful future. Measure G will also allow our teachers to offer innovative courses and help the District keep our school libraries open longer and allow us to keep our school campuses clean and safe.

Measure G can only be used for for programs to benefit students, NOT administrators' salaries.

Measure G funds must stay local and cannot be taken away by the State. Independent citizens' oversight committee and mandatory performance and financial audits are required to ensure that local taxpayers are protected.

Measure G is a modest measure to make sure Moreland Schools continue to provide a great education and our neighborhoods remain strong.

Join local community leaders and residents, please **Vote YES on Measure G** to protect Moreland schools. For more information, visit www.yesonmoreland.com

/s/ Charles "Chappie" Jones
City of San Jose, District 1, Councilmember

/s/ Brenton Lee
Sports in Moreland Chair, Parent

/s/ Elizabeth Gibbons
Vice Mayor of the City of Campbell

/s/ Johann Garcia
Moreland Education Foundation President, Parent

/s/ Rosemary Kamei
Santa Clara County Office of Education Board Member and resident