

MEASURE J

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE J

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 Lakeside Joint School District (District) proposes replacing an existing parcel tax with a new parcel tax. If approved, the new parcel tax will be levied in the amount of \$820 per parcel per year commencing on July 1, 2016 and expiring on June 30, 2026. The existing parcel tax, which would be replaced if the Measure is approved, is levied at \$311 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 on or before June 30, 2016; (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 existing 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) protect core educational programs including English, math and science; (2) provide comprehensive education for all students; (3) provide updated computers and learning technology; (4) retain high-quality teachers. 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 J was placed on the ballot by the Board.

A "yes" vote is a vote to approve a parcel tax of \$820 per parcel on parcels within the District for ten years commencing on July 1, 2016.

A "no" vote is a vote to not approve a parcel tax of \$820 per parcel on parcels within the District for ten years commencing on July 1, 2016.

Orry P. Korb
County Counsel

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

COMPLETE TEXT OF MEASURE J

LAKESIDE JOINT SCHOOL DISTRICT Quality Education Funding Measure J

INTRODUCTION AND PURPOSE

To continue funding for core academic programs, provide reliable funding for local schools that cannot be taken by the State, retain quality teachers, and integrate technology to enhance instruction, with no proceeds used for administrators' salaries, benefits and pensions, the Lakeside Joint School District proposes to extend its existing parcel tax for a period of ten years starting on July 1, 2016 at a rate of \$820 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:

- Protect core educational programs including English, math and science
- Provide comprehensive education for all students
- Provide updated computers and learning technology
- Retain high-quality teachers;

Proceeds of the parcel tax shall be deposited into a separate account created by the Lakeside Joint School 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 Lakeside Joint School District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Clara County Tax Collector and Santa Cruz County 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 quality education parcel tax in such year.

For purposes of this quality education 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 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 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.

COMPLETE TEXT OF MEASURE J-Continued

Persons who are owners of Parcels used solely for owner-occupied, single-family residential purposes and currently exempted from the District's expiring Measure C 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 and Santa Cruz County Treasurer and Tax Collector, or other appropriate tax officials of such counties, 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 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 quality education 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 quality 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 high quality education 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 J

VOTE YES on Measure J to preserve the outstanding education our children receive at Lakeside School.

For over 130 years, Lakeside has provided the children of our community with an exceptional education. Today, Lakeside's students are in the top 5% in statewide test scores, continuing the long tradition of developing strong academic and leadership skills in a small school setting. Lakeside's excellent reputation enhances our property values by bringing in new families to our mountain community.

Exceptional teachers, challenging instructional programs, manageable class sizes, dedicated parent volunteers, and rigorous science, math, and reading curricula have prepared generations to succeed in high school, college, and careers. We want that legacy to continue.

Unfortunately, years of state budget cuts and unfunded mandates threaten our Lakeside School.

Measure J protects core academics and ensures that Lakeside students are prepared for success in high school and beyond.

Measure J will preserve:

- Quality academic programs for elementary and middle school students
- Specialized training for teachers
- Comprehensive science programs
- Classroom technology to provide 21st century skills
- Safe, well-maintained facilities
- Manageable class sizes
- Funding for arts, PE and other enrichment programs

Without Measure J, Lakeside will need to make deep cuts to academic programs.

Measure J requires strict taxpayer protections:

- Seniors are eligible for an exemption
- No funds can be taken by the State
- No funds for administrator salaries
- Every penny stays local to benefit our children
- Citizens' Oversight Committee ensures funds are spent as promised

Measure J lasts for ten years only and cannot be extended without a new vote.

Whether or not you have school aged children, protecting the quality of our local schools is a wise investment. Good schools protect our property values and community.

ARGUMENT IN FAVOR OF MEASURE J-Continued

Please join community leaders, seniors, parents, teachers and residents from every Lakeside neighborhood and **Vote yes on Measure J!**

/s/ Barbara Harriman
Resident and Realtor Specializing in Mountain Properties

/s/ Mary "Mert" Parsons
38 Year Community Resident and Parent of 3 Lakeside Graduates

/s/ Glenn S. Charbonneau
Parent, Grandparent, Lakeside Alumni & Local Business Owner

/s/ Bill Norquist
61 year Mountain Resident, Owner, Norquist Tree Farm since 1984

/s/ Leon H. Milburn
Retired School Board Member, 56 Year Mountain Resident and property owner

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE J

This latest parcel tax tries to use the state budget crisis to grab unearned money. Lakeside Joint School District wants to extend (read: increase) the 2010 parcel tax of \$311 per year for another 10 years—a year before its scheduled expiration in 2017.

And they want a whopping increase to \$820 per parcel to replace the existing parcel tax.

Have they earned that 2.6 times increase to \$820 per parcel?

Let's look at student test scores for English learners attaining English proficiency:

2011-12 school year results: 45.1%

2012-13 school year results: 47%

2013-14 school year results: 49%

[Source: www.Ed-Data.org/district/Santa-Clara/lakeside-joint]

That's a dismal 51% who have failed to achieve English proficiency!

Should you, a voter and customer, reward a 51% failure rate with a pay increase?

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

The statewide average expense per student is \$8,788/year versus Lakeside Joint School District's \$19,495—222% above average. Yet, they want more of your hard-earned money to pad their above-average salaries and fat pension plans.

The measure says 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.

Tell Lakeside Joint School District board to be financially responsible: vote **NO on J.**

For more information please visit us at:

www.SVTaxpayers.org/2016-lakeside-joint-parcel-tax

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

ARGUMENT AGAINST MEASURE J

This latest tax increase from Lakeside Joint School District is an attempt to use the state budget crisis to grab unearned money. The district wants to "extend" (read: *increase*) the 2010 parcel tax of \$311 per year for another 10 years, a year before its scheduled expiration in 2017, when families were expecting a boost to their household budgets.

And the district wants a whopping increase to \$820 per parcel, to replace the existing parcel tax.

Have they earned an increase to \$820 per parcel—2.6 times more than we have already been enduring? Do they deserve it?

Let's look at the student test scores for English learners attaining English proficiency:

2011-12 school year results:	45.1%
2012-13:	47%
2013-14:	49%

[Source: Education Data Partnership,
www.Ed-Data.org/district/Santa-Clara/lakeside-joint.]

That's 51% who have failed to achieve English proficiency—dismal!

Should we, the voters, reward a 51% failure rate with a pay increase?

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

The statewide average expense per student is \$8,788 per year, versus Lakeside Joint School District's \$19,495—that's 222% above average! Yet they want more of our hard-earned money to pad their above-average salaries and fat pension plans.

Measure J 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 for the district:

2011-12: Salary = \$75,905. Statewide average = \$74,090.

Plus, teachers get a super generous benefits package. Their "family plan" costs us \$7,900 per teacher per year.

Tell the Lakeside Joint School District board to be financially responsible: **Vote NO on J.**

For more information, please visit:

www.SVTaxpayers.org/2016-lakeside-joint-parcel-tax

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

REBUTTAL TO ARGUMENT AGAINST MEASURE J

The opponent of Measure J doesn't live in our Lakeside community and has made it his mission to oppose every school tax measure on the ballot indiscriminately. Measure J is **absolutely needed** and is a sound investment in OUR Lakeside community and children.

As longtime Lakeside residents, leaders, and community members—we know the facts and we're voting **YES on Measure J**.

Here are the facts:

For over 130 years, Lakeside has provided the children of our community with an exceptional education. Students are excelling in all areas.

Measure J must be used for specific and key academic priorities in our schools: Strong academic programs in math and science, specialized training for teachers and other enrichment programs that prepare students for high school, college and 21st century careers.

Fiscal safeguards are included in Measure J. Seniors are eligible for an exemption. No funds can be taken by the State or used for administrators' salaries. All funds stay local for Lakeside students. The Citizen Oversight Committee will continue to ensure funds are used for voter-approved purposes. Measure J will expire in 10 years and cannot be renewed without voter approval.

By making our neighborhood school and students a priority, all of us benefit. Great schools contribute to strong property values and a thriving community.

Don't be deceived by the opponent's inaccurate, misleading statements. Take a positive step to protect the outstanding quality of education in our Lakeside Joint School District. **Vote YES on Measure J.**

For more information, go to www.YesforLakeside.com

/s/ Leslie "Les" Niles
School Board Member, Volunteer Firefighter, Retired Engineer

/s/ Julie Rohloff
Former Lakeside Parent, Registered Dental Hygienist, Middle School Track and Cross Country Coach, 28 Year Mountain Resident

/s/ Sarah Hitchcock-Glover
Registered Nurse, Pre-School Teacher, 26 Year Mountain Resident

/s/ Kathleen Nestter
Lakeside Alumni, Lakeside Parent, 40 Year Mountain Resident, Local Non-Profit Director