

MEASURE A

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A

Measure A was placed on the ballot by the Board of Trustees (Board) for the Lakeside Joint School District (District). The Board proposes renewing and increasing an expiring tax on parcels of real property. A current voter-approved tax of \$311 per parcel will expire on June 30, 2017. If approved, a renewed tax of \$647 per parcel per year will be collected beginning on July 1, 2017. This proposed tax will expire, and collection will end, eight years later.

For the District to impose the proposed tax, Measure A must be approved by at least two-thirds of those voting on it.

There are exemptions from the proposed tax. Parcels in continuing ownership will be automatically exempt if they are currently exempt from the District's expiring tax and are also owner-occupied, single-family residences used only for residential purposes. In addition, upon application, the District may grant an exemption for any parcel that is owner-occupied 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 Insurance 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. Finally, parcels that would otherwise be exempt from property tax will also be exempt from the proposed tax.

State law requires the District to state the specific purposes for which the tax proceeds will be used and to only spend the proceeds of the tax for these purposes. The stated purposes of the proposed tax are: (1) protecting academic programs in English, math and science for all students; (2) providing comprehensive education for middle school students; (3) keeping instructional programs up-to-date; and (4) retaining high quality teachers. No proceeds may be used for administrator salaries, benefits, or pensions.

The District is also required to provide additional accountability measures for the proceeds. These measures include: (1) depositing the proceeds into an account that is separate 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 also maintain its existing Citizens' Oversight Committee to provide oversight of expenditures of the tax proceeds.

Under state law, the District has an appropriations limit. The Board will adjust the District's appropriations limit as necessary to permit the proceeds of the proposed tax to be spent. The ballot measure states that the Board may cease the levy or will reduce this tax if it has the unintended effect of decreasing or offsetting local, state or federal government funding that would otherwise be available to the District.

A "yes" vote is a vote to approve a parcel tax of \$647 per parcel for eight years.

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A-Continued

A "no" vote is a vote to not approve the proposed parcel tax.

James R. Williams
County Counsel

/s/ Danielle L. Goldstein
Deputy County Counsel

COMPLETE TEXT OF MEASURE A

LAKESIDE JOINT SCHOOL DISTRICT Quality Education Funding Measure A

INTRODUCTION AND PURPOSE

To continue funding for essential academic programs, provide reliable funding for local schools that cannot be taken by the State, retain quality teachers, with no proceeds used for administrators' salaries, benefits and pensions, the Lakeside Joint School District proposes to replace its existing parcel tax for a period of eight years starting on July 1, 2017 at a rate of \$647 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 academic programs in English, math and science for all students
- Provide comprehensive education for middle-school students
- Keep instructional programs up-to-date
- Retain high-quality 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 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 A-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 A

VOTE YES on A to preserve the outstanding education our children receive at Lakeside School. Without Measure A Lakeside School **will be forced to close.**

Thanks to the commitment of our community, and your generous support of Lakeside Joint School District's expiring parcel tax, our mountain community has been able to provide an excellent education, with statewide test scores consistently in the top 5%. With the current parcel tax expiring in May 2017—and continued increases in educational costs—we are asking you to support Measure A.

Measure A will preserve core academics, ensuring Lakeside students are prepared for success in high school and beyond.

Measure A will:

- Protect high-quality academic programs in reading, writing, math, and science
- Provide comprehensive education for middle school students
- Attract and retain high-quality teachers
- Keep instructional programs up to date
- Provide a safe, well maintained learning environment

Without Measure A, Lakeside's parcel tax will expire, and Lakeside School will close.

For more than 130 years, exceptional teachers, dedicated parent volunteers, rigorous curricula under your local control have prepared Lakeside children to succeed in high school, college, and careers. We want that legacy to continue.

Unfortunately, years of unfunded government mandates and budget cuts have hurt schools throughout California including Lakeside School.

Lakeside values your investment with strict taxpayer protections over Measure A:

- Seniors are eligible for an exemption
- No funds can be taken by the State
- No funds for administrator salaries
- Every penny stays local
- Mandatory annual audits by an Independent Citizens' Oversight Committee

Measure A lasts eight years and cannot be extended without a new vote.

Whether or not you have school-age children, investing in quality local schools is good for our property values and our community.

ARGUMENT IN FAVOR OF MEASURE A-Continued

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

/s/ Marcia Lee Williams

On behalf of the Lakeside Teachers' Association

/s/ Mary "Mert" Parsons

38 Year Community Resident and Parent of 3 Lakeside Graduates

/s/ Leon H. Milburn

Retired School Board Member, 56 Year Mountain Resident and Property Owner

/s/ Kathleen Nestler

40 Year Mountain Resident and Director of a non profit organization

/s/ Wilfred E. Everts

Treasurer, Lake Canyon Mutual Water Company

NO ARGUMENT AGAINST MEASURE A WAS SUBMITTED