

MEASURE EE

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE EE

Measure EE is a proposed yearly \$125 special tax on each parcel of taxable real property. The Measure was put on the ballot by the Board of Trustees ("Board") for the Evergreen School District ("District"). California law allows school districts to propose this type of tax, known as a "parcel tax," which must be approved by two-thirds of voters.

For this type of tax, a "parcel of taxable real property" generally means land and buildings that receive a single tax bill for property taxes from the County Tax Collector's Office. The proposed tax would generally apply to all such parcels, except that the Measure allows the District to exempt property owners who are 65 or older and who live on the property as their primary residence.

The Board expects the proposed tax to raise roughly \$3.1 million each year, although the exact amount may vary. If it is approved by two-thirds of voters, the tax will be in effect for seven years from July 1, 2019 until June 30, 2026.

When a school district proposes such a tax, which is a type of "special tax," the school district must identify what the tax will be used for, and the funds generated by the tax can only be used for those purposes.

The Board has identified five specific purposes for the tax:

- Improving hands-on science, technology, and math instruction;
- Keeping class sizes low;
- Improving teacher quality and training;
- Maintaining arts, music programs, libraries; and
- Ensuring adequate student supervision and safety.

California law requires that certain protections be put in place to make sure funds from the tax are only used for the purposes listed above. Districts can also adopt additional protections. The protections that will be followed by the District include:

- Depositing the tax funds into an account separated from the rest of the District's funds;
- Requiring the Board to submit yearly reports on the amount of funds collected and the status of projects funded by the tax; and
- Creating an advisory committee made up of citizens to oversee the use of tax funds.

The District currently collects a yearly tax of \$100 per parcel of taxable real property. Whether Measure EE passes or not, that tax will end June 30, 2019, the day before this proposed tax would take effect if approved. Therefore, if Measure EE is approved, the District will be able to impose a net \$25 increase in taxes per parcel over the taxes currently paid by property owners to the District.

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE EE-Continued

A "yes" vote is a vote to approve a yearly tax of \$125 per parcel of taxable real property for seven years starting July 1, 2019.

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

James R. Williams
County Counsel

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

COMPLETE TEXT OF MEASURE EE

EVERGREEN ELEMENTARY SCHOOL DISTRICT ACADEMIC EXCELLENCE MEASURE

Measure EE

Recitals

Whereas, the Board of Trustees ("Board") of the Evergreen Elementary School District ("District") has established the goals of improving academic performance and the quality of education for all children in the District so that they are prepared for high school and beyond; and

Whereas, the District aims to enhance local control of our schools and reduce its dependence on the State of California for education funding; and

Whereas, by law, all funds from this local funding measure must be used to protect the specified programs in District schools and cannot be taken away by the State. Strict accountability is mandatory, including no funds for District administrators' salaries and independent citizen oversight and annual reports to ensure funds are spent as promised.

Terms

To provide competitive and safe learning environments, and enhance student achievement by:

- Improving hands-on science, technology and math instruction;
- Keeping class sizes low;
- Improving teacher quality and training;
- Maintaining arts, music programs, libraries;
- Ensuring adequate student supervision and safety;

shall the Evergreen Elementary School District renew an existing parcel tax at \$125 per parcel for 7 years generating \$3.1 million annually, with citizen oversight, annual reports, senior exemptions, and no money for administrators' salaries or the State?

A. Amount and Basis of Tax

This qualified special tax shall authorize the District to annually levy a special tax of \$125 per Parcel of Taxable Real Property beginning in July 1, 2019, and continuing for a period of seven (7) years. The District shall provide the Santa Clara County Tax Collector ("County Tax Collector") a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

This qualified special tax is estimated to raise \$3.1 million in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy.

To the extent allowed by law, "Parcel of Taxable Real Property" shall be defined as:

1. Any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the County Tax Collector.
2. All property that is otherwise exempt from or upon which are levied no ad valorem property taxes in any year shall not be

COMPLETE TEXT OF MEASURE EE-Continued

considered a Parcel of Taxable Real Property for purposes of the special tax in such year.

3. Multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the special tax.

If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

This Measure shall not impact the continued levy of the special tax adopted by voters at the June 2014 election known as "Measure H." The \$100 per parcel annual tax authorized by Measure H shall continue to be levied through June 30, 2019 regardless of the outcome of this Measure.

B. Senior Persons' Exemption from Special Tax

Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who will attain 65 years of age prior to July 1 of the tax year and occupying said parcel as their principal residence ("Senior Citizen Exemption"). The District shall annually provide to the Santa Clara County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an exemption.

C. Claim/Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official 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 special tax, including its legality or validity, the Senior Citizen Exemption, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall 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 shall be determined by the District, in coordination with the County as necessary.

D. Appropriations Limit

Pursuant to California Constitution Article XIIIB and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

E. Accountability Measures

COMPLETE TEXT OF MEASURE EE-Continued

1. **Specific Purposes.** The proceeds of the special tax shall be applied only to the specific purposes identified above. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
2. **Annual Reports.** No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. **Advisory Committee.** An advisory committee of citizens shall be appointed or designated by the Superintendent to ensure that the special tax proceeds are spent for the purposes described in this Measure, and to report annually to the Board and the public regarding the expenditure of such funds. The Board may provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation, and the Superintendent may elect to extend the existing parcel tax advisory committee to oversee expenditure of funds from this Measure.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of a qualified special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

G. Severability

The Board hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this Measure by the voters, should any part of the measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

ARGUMENT IN FAVOR OF MEASURE EE

Evergreen School District is one of the top performing districts in the County. All eighteen of our schools have earned the prestigious California Distinguished School Award.

In 2014, Evergreen voters passed Measure H to preserve the high-quality education our local students deserve. Measure EE replaces Measure H when it expires next year.

The 21st century economy offers many opportunities to those with science and math backgrounds. **Measure EE enhances science, technology, and math programs to give our children the solid academic background needed to thrive in the future.**

Research demonstrates that children benefit from the personal attention they receive in small classes. **Measure EE keeps class sizes low and creates better learning environments for our kids.**

Creative problem-solving skills are critical in today's global economy. Studies show that students involved in arts and music programs score higher on tests like the SAT. **Measure EE protects art and music programs at our schools.**

California is currently experiencing a teacher shortage crisis. **Measure EE helps attract and retain high quality teachers for every classroom.**

Students cannot thrive where they do not feel safe. **Measure EE invests in student safety by providing enhanced supervision and safety at all schools through appropriate staffing.**

Measure EE is a smart investment. Our **high-quality schools protect property values and provide for a strong community.** Measure EE will cost homeowners only \$10.41 a month, cannot increase over time, and expires in 7 years. Measure EE allows for an exemption for senior citizens.

Measure EE requires annual reports, a citizen's oversight committee, and **absolutely no money can go towards district office administrators' salaries.**

Measure EE ensures that Evergreen schools remain the pride of our neighborhoods where our children receive a world class education.

Our students deserve our support. Vote Yes on Measure EE.

www.supportevergreenstudents.com

/s/ Pat Waite
Evergreen Resident

/s/ Will H. Ector, Jr.
Villages Resident

/s/ Sylvia Alvarez
President, Evergreen School Dist.

/s/ Brian Wheatley
President, Evergreen Teachers

/s/ Madhavi Gupta
President-Evergreen Council of PTAs

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE EE

The high living costs in San Jose are already driving out middle class families to cheaper cities. The debt of bonds and parcel taxes do not get absorbed by landlords and instead are passed on to renters. So while the extra \$125 a year might not be much for some homeowners-It's the cost of school clothes shopping for some.

In addition, just 4 years ago, Evergreen received \$100,000,000 bond that we will be paying off *through our taxes* for at least another 20 years. Now is the time to teach our children how to be smart with their finances by setting the example. Now is the time to focus on paying down the **hundreds of millions in debt** before asking for more.

Our schools and students are on the right path, without an additional tax on our families.

VOTE NO ON MEASURE EE

/s/ Jennifer Imhoff
Chair, Libertarian Party of Santa Clara County

/s/ Mark Hinkle
President, Silicon Valley Taxpayers Association

ARGUMENT AGAINST MEASURE EE

As we renew these taxes to support our local school, the **transparency behind where the money is going has dropped over the last five years**. At the same time, the money we have been paying keeps going up. Now the School Board wants you to **pay an increased 25% in taxes** from the previous measure, with even less accountability and transparency.

When Measure T passed in 2008, we had access to yearly reports, that broke down where the money went. With 60% of your tax dollars going towards 'Reduced Class Sizes', without explaining what that actually means. After Measure H passed in 2014, we stopped getting public reports on where the money goes. Instead, we get meeting minutes that simply state, "Expenses and Revenue were discussed" with no further details. That **yearly report**, that is supposed to be a part of the general budget report, **has not been published publicly** on the districts' website during **the entire time we have been paying for this parcel tax**.

In addition, the school board has been reporting how much they are now getting from the State of California, from Proposition 30 passing. Now that Prop 30 has passed, this parcel tax has become redundant. **There is no reason to keep double taxing on ourselves.**

Governor Brown was happy to report that, because we over taxed the top 1% of taxpayers in California, our schools now have access to \$2,400,000,000 surplus. Our kids matter, and having the best education possible matters. So why is our School Board asking us to renew a small \$3.1 Million tax, and not asking the state to give us all that extra money they are required by law to give us? **VOTE NO ON MEASURE EE and SAY YES TO SURPLUS STATE MONEY.**

Learn More: <https://www.sccip.org/>

/s/ Jennifer Imhoff
Chair, Libertarian Party of Santa Clara County

/s/ Mark Hinkle
President, Silicon Valley Taxpayers Association