

## MEASURE A

### COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A

Measure A is a proposed renewal of a yearly \$68 tax on each parcel of taxable real property. The Measure was put on the ballot by the Board of Trustees ("Board") for the Saratoga Union 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.

The District currently collects a yearly tax of \$68 per parcel of taxable real property. Whether Measure A passes or not, that tax will end June 30, 2020, the day before this proposed tax would take effect if approved.

For this type of tax, a "parcel" 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 owners of single-family homes who are 65 or older and who live on the property as their primary residence. The Measure also allows the District to exempt owners of single-family homes who receive Supplemental Security Income for a disability or who receive Social Security Disability Insurance benefits and meet certain income requirements. Anyone who is currently exempt from the expiring tax will automatically qualify for an exemption from this renewal.

The Board expects the proposed tax to raise roughly \$475,000 each year, although the exact amount may vary. If it is approved by two-thirds of voters, the tax will be in effect for eight years from July 1, 2020 until June 30, 2028.

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 ten specific purposes for the tax:

- Protecting neighborhood schools' academic excellence;
- Enhancing student success;
- Attracting and retaining highly qualified teachers;
- Maintaining and protecting strong core academic programs, including math and science;
- Providing up-to-date instructional materials for students;
- Protecting art and music programs;
- Keeping school libraries open and up-to-date;
- Providing hands-on science labs;
- Protecting and maintaining class sizes; and
- Providing classroom technology and updated infrastructure.

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 applied to Measure A funds include:

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

## COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A-Continued

A "yes" vote is a vote to approve a yearly tax of \$68 per parcel of taxable real property for eight years starting July 1, 2020.

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

James R. Williams  
County Counsel

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

## COMPLETE TEXT OF MEASURE A

### SARATOGA UNION SCHOOL DISTRICT Quality Education Measure A

#### INTRODUCTION AND PURPOSE

To continue funding to protect the academic excellence of neighborhood schools, provide up-to-date instructional materials, and attract and retain qualified teachers, provide local reliable funding for local schools that cannot be taken by the State, with no proceeds used for administrators' salaries, benefits and pensions, the Saratoga Union School District ("District") proposes to renew its existing quality education parcel tax for a period of eight years from its current expiration date (June 30, 2020), starting on July 1, 2020 at the current rate of \$68 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:

- Protect neighborhood schools' academic excellence;
- Enhance student success;
- Attract and retain highly qualified teachers;
- Maintain and protect strong core academic programs, including math and science;
- Provide up-to-date instructional materials for students;
- Protect art and music programs;
- Keep school libraries open and up-to-date;
- Provide hands-on science labs;
- Protect and maintain class sizes; and
- Provide classroom technology and updated infrastructure.

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

#### DEFINITION OF "PARCEL"

For purposes of the quality education renewal parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Saratoga Union 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 quality education renewal parcel tax in such year.

For purposes of this quality education renewal 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 renewal parcel tax.

#### EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California Government Code Section 50079 (b)(1), any

## COMPLETE TEXT OF MEASURE A-Continued

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. Once granted, exemptions remain in place until the property is transferred or not owner-occupied by a qualifying person.

Persons who are owners of Parcels used solely for owner-occupied, single-family residential purposes and currently exempted from the District's expiring Measure B 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 renewal 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 renewal 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 renewal 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 renewal 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 renew locally controlled funding and protect excellent education in Saratoga elementary and middle schools without increasing taxes.

Saratoga Union School District provides local students with a rigorous and enriching educational experience. Our local schools are recognized as among the best in our county, state and country; and all of them have been named California Distinguished Schools and/or National Blue Ribbon Schools of Excellence. High quality schools protect our property values and ensure Saratoga is a desirable place to live.

Our local schools have relied on stable, locally-controlled funding since 2012 to protect core academic programs, maintain small class sizes and retain highly qualified teachers. This critical source of funding is soon set to expire.

Without Measure A, approximately \$475,000 annually would have to be cut from the school district's annual budget affecting our exemplary academic programs.

Without increasing taxes, Measure A renews the existing stable, local funding that has maximized student achievement year-over-year and enabled strong reading, writing, math and science instruction in our schools.

### Vote YES on A for Saratoga Schools to:

- Provide hands-on science labs
- Attract and retain highly qualified teachers
- Maintain small class sizes
- Keep school libraries open and up-to-date
- Maintain strong core academics including math and science
- Protect art and music programs

### Every Penny of Measure A Stays in Saratoga Classrooms:

- All funds are locally controlled and cannot be taken away by the State
- No funds can be used for administrators' salaries, pensions or benefits
- Senior citizens are eligible for an exemption
- Independent citizen oversight and annual audits ensure every penny is spent as promised

Whether or not you have school-aged children, protecting quality schools and our home values are wise investments.

## ARGUMENT IN FAVOR OF MEASURE A-Continued

Join parents, teachers, seniors, business leaders and neighbors and Vote YES on A!

/s/ Manny Cappello  
Mayor of Saratoga

/s/ J. Katherine Tseng  
President, Los Gatos-Saratoga High School District Board

/s/ Arati Nagaraj  
Board Member, Saratoga Union School District

/s/ Jon Jow  
Music Teacher, Redwood Middle School

/s/ Susan Germeraad  
Retired Science Teacher, Redwood Middle School

## REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE A

With this latest "**temporary**" parcel tax, the Saratoga Union School District claims:

*"Without Measure A, approximately \$475,000 annually would have to be cut from the school district's annual budget affecting our exemplary academic programs."*

### Is that true?

The district revenues are currently \$16,202 per student per year (2016-17 = latest figures available). Source: California Education Data Partnership (ed-data.org)

For the 2015-16 school year, district revenues per student per year was \$15,344.

That is a revenue increase, year to year, of \$858 per student.

Student enrollment for 2016-17 was 1,906 students.

Let's do the math: 1,906 students times \$858 revenue increase per student, year over year equals \$1,635,348 in additional revenues.

If voters reject the \$475,000 tax increase, the **district will still have a revenue increase, year to year, of \$1,160,348.**

*Clearly, this tax is unwarranted.*

**The district is already spending \$4,504 per student more than the statewide average.**

How does the District compare financially with its neighbor, the Cupertino Union School District? Answer: \$10,293 per student with a class size average of 27.4 (2014-15 school year—latest figures available) or an **annual expense of \$282,028.20 per classroom, versus \$390,468.20 in the Saratoga Union School District.**

Clearly this tax increase is **not needed.**

The \$475,000 parcel tax is a mere 1.29% of the district's annual revenues of \$36,647,682.

Just say: **NO on Measure A.**

Tell the Saratoga Union School Board to be fiscally responsible by voting:

**NO on Measure A**

**If you reward over spending, you will get more over spending!**

Please visit us at [www.svtaxpayers.org/2019-saratoga-union-parcel-tax](http://www.svtaxpayers.org/2019-saratoga-union-parcel-tax)

/s/ Mark W.A. Hinkle

President: Silicon Valley Taxpayers Association

/s/ Jennifer Imhoff

Chair, Libertarian Party of Santa Clara County

## ARGUMENT AGAINST MEASURE A

With this latest "**temporary**" parcel tax, the Saratoga Union School District claims they need a tax increase to continue providing quality education. Have they earned it?

The district revenues are currently \$16,202 per student per year. The average revenues for all elementary schools for California is \$11,698.

**The district is already spending \$4,504 per student more than the statewide average.**

The average class size in the district is 24.1 students.

So, the district is spending (24.1 students x \$16,202 per student) equals **\$390,468.20 per classroom per year.**

And how does the District compare financially with its neighbor, the Cupertino Union School District? Answer: \$10,293 per student with a class size average of 27.4 (2014-15 school year—latest figures available) or an **annual expense of \$282,028.20 per classroom.**

**The Saratoga Union School District is currently spending \$108,440 more per classroom than the Cupertino Union School District with virtually the same academic results.**

Source: California Department of Education Data Partnership

Clearly this tax increase is not needed.

We encourage you to vote **NO on Measure A.**

And how much of the \$390,468.20 per classroom goes to the teachers?

Answer: the average district salary for teachers is \$98,753 plus benefits up to \$34,085 per year. **That's \$16,030 more than the average teacher's salary in Cupertino.**

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

Tell the Saratoga Union School Board to be fiscally responsible by voting **NO on Measure A.**

**If you reward over spending, you will get more over spending!**

For more information please visit us at

<http://www.svtaxpayers.org/2019-saratoga-union-parcel-tax>

/s/ Mark W.A. Hinkle

President: Silicon Valley Taxpayers Association

/s/ Jennifer Imhoff

Chair, Libertarian Party of Santa Clara County

## REBUTTAL TO ARGUMENT AGAINST MEASURE A

The authors of the argument against Measure A don't live in or near Saratoga, and they habitually file an argument against nearly **EVERY** local education funding measure in Santa Clara County. They are not invested in our schools or our students' futures.

As local leaders we believe that strong educational opportunity is a top priority and what makes Saratoga elementary and middle schools excellent. We know our schools and our community values.

- **Our schools rely on Measure A passing.** Since 2012, our schools have relied on voter approved funding that Measure A would renew. Measure A will continue to keep class sizes small, retain highly qualified teachers and maintain and protect strong core academics, **without increasing taxes.**
- **We cannot rely on the State to provide the funding we need to support student achievement.** Measure A provides a dedicated source of local revenue for Saratoga schools that the State cannot touch.
- **Citizens' oversight ensures Measure A directly supports classroom-centered needs, not administrator or operational costs.**
- Measure A requires audits and an independent Citizens' Oversight Committee, just like the previous measure. Please see the Parcel Tax Oversight Committee reports, verifying all funds have been spent wisely at [www.saratogausd.org/measureb](http://www.saratogausd.org/measureb).

**Measure A protects award-winning, exemplary academic programs and teachers in our schools.**

We are parents, educators, retired professionals, civic leaders and Saratoga taxpayers, too, who unreservedly encourage you to vote Yes on A for Saratoga kids.

/s/ Manny Cappello  
Mayor of Saratoga

/s/ J. Katherine Tseng  
President, Los Gatos-Saratoga High School District Board

/s/ Arati Nagaraj  
Board Member, Saratoga Union School District

/s/ Jon Jow  
Music Teacher, Redwood Middle School

/s/ Susan Germeraad  
Retired Science Teacher, Redwood Middle School