

CUPERTINO UNION SCHOOL DISTRICT

MEASURE O

Quality Local Schools and Academic Excellence Measure. To maintain strong academic programs in reading, writing, math, engineering/science for local elementary and middle school students, protect music and art programs, and retain highly qualified teachers shall Cupertino Union School District's measure to levy \$125 per year for 5 years, be approved, raising \$4,321,500 annually that cannot be taken by the State, with exemptions for seniors, independent community oversight, no funds for administrators, and all funds benefiting local schools?

YES
NO

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE O

A school district may levy a tax upon approval by two-thirds of the votes cast on a proposal pursuant to section 4 of article XIII A of the California Constitution and section 50075 *et seq.* of the California Government Code. Subject to voter approval, the Board of Trustees (Board) Cupertino Union School District (District) has placed on the ballot a new \$125 per year school parcel tax to be levied beginning July 1, 2020 for five (5) years from that date, ending June 30, 2025.

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 by Measure O are to:

- Retain highly qualified teachers;
- Maintain and protect strong core academic programs in reading, writing, math, engineering, and science;
- Keep schools safe, clean, and maintained;
- Protect art and music programs;
- Ensure teachers have adequate training and support; and
- Keep teacher salaries competitive with surrounding districts.

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 detailing the amount of funds collected and expended and the status of any project authorized to be funded from the tax. The District will establish a citizens' oversight committee, which will provide oversight regarding the expenditure of the proceeds of the proposed tax revenues and submit an annual report to the Board on the expenditure of these funds.

The proposed tax does not apply to any parcel that is a principal residence of, and owned by, one or more persons 65 years of age or older; persons receiving Supplemental Security Income for a disability, regardless of age; or persons 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 upon approval of an application for exemption by the District. The Measure also states that parcels that are contiguous to each other, used solely for owner-

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE O-Continued

occupied single family residential purposes and held under identical ownership may be treated as a single parcel for purposes of the levy of the school parcel tax upon approval of an application from the owners thereof submitted to the District by June 15, 2020, or June 15 of any succeeding tax year. The Measure states that persons who currently receive an exemption from the District's Measure A parcel tax shall automatically qualify for an exemption from this new measure without needing to file a new application for an exemption.

A "yes" vote is a vote to approve a special tax of \$125 per parcel on parcels within the District for five years.

A "no" vote is a vote to not approve a special tax of \$125 per parcel on parcels within the District for five years.

James R. Williams
County Counsel

By: Mary E. Hanna-Weir
Deputy County Counsel

COMPLETE TEXT OF MEASURE O

CUPERTINO UNION SCHOOL DISTRICT School Parcel Tax Measure O

INTRODUCTION AND PURPOSE

To support academic excellence to retain and attract quality teachers, and to 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 Cupertino Union School District ("District") proposes a school parcel tax for a period of five (5) years, starting on July 1, 2020, at a rate of \$125 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:

- Retain highly qualified teachers;
- Maintain and protect strong core academic programs in reading, writing, math, engineering and science;
- Keep schools safe, clean and maintained;
- Protect art and music programs;
- Ensure teachers have adequate training and support; and
- Keep teacher salaries competitive with surrounding districts.

Pursuant to Government Code Section 50075.1, the proceeds of the school parcel tax shall only be applied for the purposes stated above. The proceeds of the parcel tax shall be deposited into a separate account created by the District.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE SCHOOL PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES, BENEFITS OR PENSIONS.

DEFINITION OF "PARCEL"

For purposes of the parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Cupertino Union School District that receives a separate tax bill for *ad valorem* property taxes from the Santa Clara County Assessor. 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 parcel tax in such year.

For purposes of this 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 school 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

COMPLETE TEXT OF MEASURE O-Continued

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 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 school 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 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 that would otherwise occur.

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 parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Education of the District showing (i) the amount of funds collected and expended from the proceeds of the school 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; and (e) the District will establish an parcel tax oversight committee to review the expenditure of parcel tax revenues.

ARGUMENT IN FAVOR OF MEASURE O

Vote YES on O to maintain excellent education and retain high-quality teachers in local elementary and middle schools in Cupertino, Sunnyvale, San Jose, Santa Clara, Saratoga and Los Altos.

Despite being in the bottom 2% in State funding, Cupertino Union School District's local schools are among the best in California thanks to our supportive communities, award-winning academics and excellent teachers.

Great teachers are at the center of high student achievement but, with fluctuating, unstable funding, we can no longer rely on the State to fund the well-rounded education that local kids need. That is why we need Measure O.

Measure O will provide a stable, reliable source of local funding so our students can continue to receive an outstanding education.

Vote YES on Measure O to retain highly qualified, experienced teachers and maintain exceptional core academic programs in local schools. By passing Measure O, we can help ensure the very best teachers can afford to live and work in our community.

Vote YES on Measure O to:

- Attract and retain highly qualified teachers
- Maintain strong academic programs in reading, writing, math, engineering and science
- Keep schools safe, clean and well-maintained
- Ensure teachers have adequate training and support
- Keep teacher salaries competitive with surrounding districts

Measure O Mandates Strict Fiscal Accountability:

- All funds stay in our local schools and can never be taken by the State
- Independent citizen oversight is required
- No funding could ever be used for administrator salaries or benefits
- Senior citizen homeowners can receive an exemption

Our award-winning schools make our communities desirable places to live and raise a family, which helps maintain strong property values for us all.

Measure O will keep Cupertino Union School District schools among the highest-achieving in the state.

ARGUMENT IN FAVOR OF MEASURE O-Continued

Join parents, businesses and community leaders in supporting our amazing local teachers, students and schools—vote YES on Measure O.

Steve Ting

Community Leader & 32-Year Cupertino Resident

Darcy Paul

Vice Mayor of Cupertino

Roberta Hollimon

Past President, League of Women Voters of Cupertino-Sunnyvale

Anita Amarnath

19-Year Local Teacher & Former District Teacher of the Year

Jeff Moe

President, Fremont Union High School District Board of Trustees

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE O

With this latest **"temporary"** tax, the Cupertino Union School District claims they need an increase to continue providing quality education.

The district wants \$125 on top of current \$187,910,030 revenues.

Have they earned this extension that will cost you over \$725?

If no, then vote **NO on Measure O**.

This District is already spending \$10,670 per student per year. That equal \$291,291 per average class size (27.1). Yet, they want more of your hard-earned money to pad their **above statewide average salaries of (\$87,945)**, up to \$24,933 annual benefits package plus fat pension plans.

Source: California Department of Education Data Partnership—www.ed-data.org

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. Do not be fooled by empty promises.

Administrators has grown from 41 in 2015 to 88 in 2018 or more than doubled, while the number of teachers has declined from 864 in 2015 to 818 in 2018.

That equals more bureaucracy and fewer teachers!

Don't like that? Then vote **No on Measure O**.

They say there will be "independent community oversight", but guess who gets to pick the oversight committee? You guessed it: the Cupertino Union School Board.

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

High property taxes are driving middle class parents out of California.

Just say No to High Taxes!

For more information—www.svtaxpayers.org

Steven B. Haug
District Resident

Mark W.A. Hinkle
President; Silicon Valley Taxpayers Association

ARGUMENT AGAINST MEASURE O

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

The district wants to add a \$125 parcel tax on top of \$187,910,030 revenues they are already getting.

Have they earned this extension that will cost you over \$725 over the next 5 years (on top of the taxes you are already paying)?

If no, we encourage you to vote **NO on Measure O**.

This District is already spending \$10,670 per student per year. That equal \$291,291 per average class at 27.1 students per class. Yet, they want more of your hard-earned money to pad their **above statewide average salaries of (\$87,945)**, up to \$24,933 annual benefits package plus fat pension plans.

Source: California Department of Education Data Partnership—www.ed-data.org

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.

The number of administrators has grown from 41 in 2015 to 88 in 2018 or more than doubled, while the number of teachers has declined from 864 in 2015 to 818 in 2018.

That equals more bureaucracy and fewer teachers!

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

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For more information please visit us at

<http://www.svtaxpayers.org>

Mark W.A. Hinkle
President; Silicon Valley Taxpayers Association

Steven B. Haug

REBUTTAL TO ARGUMENT AGAINST MEASURE O

The author of the argument against Measure O does NOT live in our community, but instead resides over 30 miles away. This individual submits the same negative argument for every school district in Santa Clara County and clearly doesn't understand our local school needs.

As actual residents within the school district's boundaries, we have done our research on Measure O. Here are the **FACTS** about why we need to vote YES on Measure O:

FACT: Our school district receives **less funding per student** than the county, statewide and national averages. The only way to preserve the quality of our schools is by passing Measure O, providing a stable source of local funding that cannot be taken by the State.

FACT: All Measure O funding is subject to strict fiscal oversight by a Citizens' Oversight Committee. This committee is **REQUIRED** to have members representing taxpayers, businesses and senior citizens to ensure all funding is spent as promised. Prior citizens' oversight committees have confirmed that **all local funding has been spent exclusively for voter approved purposes.**

FACT: By law, Measure O funding can **NEVER** be used for administrator salaries or benefits. The author of the argument against the measure has NOT done their research.

FACT: Measure O helps keep highly qualified, experienced teachers in our community to ensure local students can compete for the best colleges and careers.

FACT: Supporting our outstanding local schools protects our high property values and the quality of our community.

Our community's leaders agree—vote YES on Measure O to maintain outstanding local elementary and middle schools!!

Tracey Edwards
Co-President, League of Women Voters Cupertino-Sunnyvale

Constance Wu
Certified Public Accountant

Randy Shingai
Senior Citizen & 39-Year CUSD Resident

Piu Ghosh
Citizens' Oversight Committee Member

Andy Tse
Local Realtor