

UNION SCHOOL DISTRICT

MEASURE Q

To protect academic excellence and maintain strong programs in reading, writing, science, technology, engineering, arts, and math for local elementary/middle school students; attract/retain high-quality teachers, and increase teacher resources, shall Union Elementary School District's measure to levy \$149 per year for 6 years, raising \$1.9 million annually that cannot be taken by the State, be adopted, with independent community oversight, no funds for administrators, exempting seniors, all funds locally-controlled benefiting local schools?

YES
NO

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE Q

A school district may levy a special 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) Union Elementary School District (District) has placed on the ballot a new \$149 per parcel per year school parcel tax to be levied beginning on July 1, 2020 for six (6) years from that date, ending June 30, 2026.

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 Q are protecting strong academic programs like English, reading, math, and science; retaining qualified teachers; keeping schools safe; expanding rigorous science, technology, engineering and math (STEAM) programs district-wide; and helping maintain smaller class sizes.

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; (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; and (3) establishing 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 subject to application to the District in accordance with District guidelines. The Measure also states that parcels that are contiguous to each other, used solely for owner-occupied single family residential purposes and held under identical ownership may be treated as a single parcel for purposes of the special assessment upon approval of an application from the owners thereof submitted to the District on or before June 15, 2020, or

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE Q-Continued

June 15 of any succeeding tax year. The Measure states that persons who currently receive an exemption from the District's Measure B 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 \$149 per parcel on parcels within the District for six years.

A "no" vote is a vote to not approve a special tax of \$149 per parcel on parcels within the District for six years.

James R. Williams
County Counsel

By: Mary E. Hanna-Weir
Deputy County Counsel

COMPLETE TEXT OF MEASURE Q

UNION ELEMENTARY SCHOOL DISTRICT QUALITY PUBLIC EDUCATION PRESERVATION ACT OF 2020

INTRODUCTION AND PURPOSE

To provide local revenue that cannot be taken by the State and to maintain quality education in our neighborhood schools, the Union Elementary School District proposes to adopt its qualified education parcel tax for a period of 6 years, beginning July 1, 2020, at the rate of \$149 per year on each assessor's parcel located within the Union Elementary School District, with an optional exemption annually available, upon application, for senior citizens, persons receiving Supplemental Security Income, and persons receiving Social Security Disability Insurance benefits whose yearly income does not exceed 250 percent of the most recent federal poverty guidelines, and "contiguous parcel" treatment as allowed below, and to implement accountability measures in connection with the education parcel tax to provide oversight and accountability to help the District ensure that funds are used to:

- Maintain strong programs in reading and writing;
- Maintain strong programs in science, technology, arts and math;
- Attract and retain high-quality teachers;
- Maintain quality programs in science, technology, engineering, art and math (STEAM);
- Provide teacher and staff training to improve instruction and student learning;
- Help maintain smaller class sizes;
- Protect local schools from State cuts to education funding by providing a stable local funding source that cannot be taken away by the State; and
- Protect the taxpayers' investment in education by providing for independent oversight and annual financial audits of revenues and expenditures, thus helping to ensure accountability and that all funds are used to support education with no funds used for administrators' salaries.

PROCEDURES

Subject to two-thirds approval of the voters, the adopted education parcel tax shall become effective as of July 1, 2020, and be collected by the Santa Clara County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector. The tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. Any tax levied shall become a lien upon the properties against which taxes are assessed and collectible as herein provided.

If approved by two-thirds of the voters casting ballots on this measure, the education parcel tax so authorized will supplement the levy under 2015 Measure B for an additional 6 years, commencing on July 1, 2020, and remaining in effect through and including June 30, 2026. Whether this measure is approved, the education parcel tax approved by 2015 Measure B shall continue in effect, in accordance with their terms, through and including June 30, 2026.

With respect to all general property tax matters within its jurisdiction, the Santa Clara County Tax Assessor or other appropriate County tax official

COMPLETE TEXT OF MEASURE Q-Continued

("County") 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 education parcel tax, including the Senior Citizen Exemption, Supplemental Security Income Exemption, Social Security Disability Insurance Exemption, and "contiguous parcel" treatment as allowed below, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board of Trustees, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the education parcel 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.

The District's Board of Trustees may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the supplemental education parcel tax.

SENIOR CITIZEN EXEMPTION AVAILABLE

An exemption from the education parcel tax will be made available annually to each individual in the District who will attain 65 years of age prior to July 1 of the tax year, and who owns a beneficial interest in the parcel, and who uses that parcel as his or her principal place of residence, and who submits an application to the School District on or before June 15, 2020, or June 15 of any succeeding tax year, with such applications to be effective for the immediately following tax year commencing on July 1 (the "Senior Citizen Exemption"). If the due date for such an application falls on a weekend or legal holiday, the deadline shall be extended to the next business day. If an application for exemption has been approved under Measure B, the exemption will automatically apply for the supplemental education parcel tax applicable to the same parcel. Any approved application from a qualified applicant will be provided an exemption for the parcel for the remaining term of the special tax so long as such applicant continues to own and occupy the parcel as his or her principal residence.

SUPPLEMENTAL SECURITY INCOME ("SSI") EXEMPTION AVAILABLE

An exemption shall also be granted to persons receiving SSI for a disability, regardless of age, who occupy said parcel as a principal residence, and who submit an application to the School District on or before June 15, 2020, or June 15 of any succeeding tax year, with such applications to be effective for the immediately following tax year commencing on July 1 (the "SSI Exemption"). If the due date for such an application falls on a weekend or legal holiday, the deadline shall be extended to the next business day. Any owner who has received an approved exemption under Measure B will automatically be provided the same exemption for the supplemental education parcel tax, so long as all of the parcels continue to be held under identical ownership and are owner-occupied.

SOCIAL SECURITY DISABILITY INSURANCE ("SSDI") EXEMPTION AVAILABLE

An exemption shall also be granted to persons receiving SSDI benefits, regardless of age, whose yearly income does not exceed 250 percent of the most recent federal poverty guidelines issued by the United States

COMPLETE TEXT OF MEASURE Q-Continued

Department of Health and Human Services, who occupy said parcel as a principal residence, and who submit an application to the School District on or before June 15, 2020, or June 15 of any succeeding tax year, with such applications to be effective for the immediately following tax year commencing on July 1 (the "SSDI Exemption"). If the due date for such an application falls on a weekend or legal holiday, the deadline shall be extended to the next business day. Any owner who has received an approved exemption under Measure B will automatically be provided the same exemption for the supplemental education parcel tax without the need for further application, so long as all of the parcels continue to be held under identical ownership and are owner-occupied.

CONTIGUOUS PARCELS

Any parcels that are contiguous to each other, used solely for owner-occupied single-family residential purposes and held under identical ownership may be treated as a single parcel for purposes of the special assessment upon approval of an application from the owners thereof submitted to the School District on or before June 15, 2020, or June 15 of any succeeding tax year, with such applications to be effective for the immediately following tax year commencing on July 1. If the due date for such an application falls on a weekend or legal holiday, the deadline shall be extended to the next business day. Any owner who has received an approved exemption under Measure B will automatically will be provided the same exemption for the supplemental education parcel tax without the need for further application, so long as all of the parcels continue to be held under identical ownership and are owner-occupied.

The District shall annually provide to the County Treasurer-Tax Collector or other appropriate County tax official a list of parcels that the District has approved for a Senior Citizen Exemption, SSI Exemption, SSDI Exemption, and/or for "contiguous parcel" treatment.

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 education parcel taxes levied in accordance with this Measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education 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 education parcel taxes 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 education parcel taxes and (ii) the status of any projects, programs, or purposes required or authorized to be funded from the proceeds of the education parcel taxes, as identified above.

In addition to the accountability measures required by State law, the Board of Trustees will implement the following additional accountability measures:

- (1) an independent Community Oversight Committee shall be appointed by the Board of Trustees to monitor expenditures funded by the measure so that the District can ensure that said funds are spent for the purposes approved by the voters. The Community Oversight Committee will monitor the expenditures of these funds and will report on an annual basis to the Board and community on how these funds have been spent;

COMPLETE TEXT OF MEASURE Q-Continued

- (2) an annual, independent performance and financial audit will be conducted to ensure that the education parcel tax proceeds have been expended only for the purposes identified above; and
- (3) under no circumstances shall the education parcel tax funds be used to pay administrators' salaries.

PROTECTION OF FUNDING

Current law forbids any decrease in State or federal funding to the District because of the District's adoption of an education parcel tax. However, if any such funds are reduced because of the adoption of this education parcel tax, then the amount of the education parcel taxes will be reduced annually as necessary in order to restore such State or federal funding.

SEVERABILITY

The Board of Trustees hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Board of Trustees 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 Q

Vote YES on Measure Q to retain high-quality teachers and maintain outstanding academic programs in science, technology, math and arts at Union School District, so our students are prepared to compete in the 21st century economy.

Strong academic programs and excellent teachers rank our elementary and middle schools among the top in the State. Our top-notch schools attract families to our community, keeping our neighborhoods desirable and property values strong.

Even as our schools and students perform at a high level the State continues to be an unreliable partner, leaving our District as one of the lowest funded in the county and state.

Our global economy has higher standards than ever before, and students need a strong academic foundation that prepares them to compete and succeed. That is why Measure Q is so important.

Measure Q provides locally controlled funding to protect our schools from educational cuts and helps retain quality teachers, so our students have the best access to education possible.

Yes on Q: Protect our Neighborhood Schools

- Maintain strong academic programs in science, technology, reading, writing and math
- Attract and retain highly-qualified teachers
- Support programs in art, physical education and music for a well-rounded education
- Provide teacher and staff training to support student learning

YES on Q: For Local Control

- Every penny stays in our neighborhood schools and cannot be taken by the State
- Annual audits and citizen oversight are required
- No funds can be used for administrators' salaries
- Senior citizen homeowners continue to be eligible for an exemption
- Measure Q expires in 6 years and cannot be renewed without voter approval

Our excellent elementary and middle schools are a source of community pride.

Join us: Vote YES on Q and protect quality education in our neighborhood schools.

Cady Burstein
Oster Home and School Club President

Mary Jo Sponseller
Union District Educators Association, Vice President

Sarbjit Sandhu
Realtor

Despina Boettcher
Small Business Owner

Carl Guardino
President & CEO, Silicon Valley Leadership Group

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE Q

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

The district wants to add a \$149 parcel tax on top of the already existing 2015 parcel tax (\$98) that was for 10 years.

Have they earned this extension that will cost you over \$1,384?

Let's look at latest academic performance:

2017-18 school year results: **20.72% below grade level for English.**

2017-18 school year results: **24.94% below grade for math.**

The District rewarded students, parents and taxpayers for the passage of the 2015 parcel tax by dropping proficiency in math and only a very slight improvement in English!

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

Should you, the voters, reward the district for dropping scores in math?

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

This District is already spending \$9,529 per student per year. That equal \$247,754 per class at 26 students per class. Yet, they want more of your hard-earned money to pad their **above statewide average salaries (\$84,538)**, up to \$20,400 annual benefits package and fat pension plans.

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 Union School Board to be fiscally responsible by voting **NO on Measure Q.**

If you reward failure, you will get more failure!

More information: www.svtaxpayers.org

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

ARGUMENT AGAINST MEASURE Q

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

The district wants to add a \$149 parcel tax on top of the already existing 2015 parcel tax (\$98) that was for 10 years.

Have they earned this extension that will cost you over \$1,384 over the next 6 years (on top of the taxes you are already paying)?

Let's look at latest academic performance:

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2017-18 school year results: **24.94% below grade for math.**

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If you reward failure, you will get more failure!

For more information please visit us at www.svtaxpayers.org

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

REBUTTAL TO ARGUMENT AGAINST MEASURE Q

The lone author of the argument against Measure Q doesn't live in our community and consistently opposes all measures that fund our local schools. His arguments misrepresent the facts—because he has no idea of the true needs of our District.

As business, education and community leaders who believe that strong education is a top priority, we are voting Yes on Q.

The reasons to support Measure Q are strong:

- **The State continues to be an unreliable partner in funding, leaving USD as one of the lowest funded districts in the State.** The District is facing a \$3.7 million dollar deficit over the next three years, due to the State's funding shortfalls. Measure Q provides a dedicated source of local revenue for our schools that the State can't touch.
- **Measure Q continues citizens' oversight and supports classroom education, not administrators.** Measure Q requires audits and community reports, just like previous measures. The District has been prudent with spending funds wisely, while being open and transparent. In fact, you can view the reports of the previous measure by visiting: <http://bit.ly/Parceltax>
- **Measure Q maintains core academic programs and retains highly qualified teachers.** Measure Q generates \$1.9 million annually in locally-controlled funding to provide a supportive, student-centered environment in all our neighborhood schools, to help keep us as a leader in 21st century teaching and learning.

Join community members—Vote YES on Measure Q to continue the quality of education in our award-winning schools.

Sam Acchione
Bond Oversight Committee, Chair

Rex Wonnell
Branham Hills Little League-Vice President

Faith Severson
California School Employees Association-Chapter President

Bruce Meisenbach
Retired Fire Captain

Manny Barbara
Advisor to CEO, Silicon Valley Education Foundation