

**CUPERTINO UNION SCHOOL DISTRICT  
MEASURE A**

To retain our high quality teachers and staff with competitive compensation, help keep schools open, ensure fiscal solvency, and provide programs to support students' social and emotional wellness, shall the Cupertino Union School District measure replacing its current parcel tax with a new \$398 measure raising approximately \$14,000,000 annually for eight years, be adopted, with independent community oversight, no funds for administrator salaries, exemptions for seniors, and all funds benefiting local schools?

**YES  
NO**

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

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 Education (Board) Cupertino Union School District (District) has placed on the ballot a new \$398 per year school parcel tax to be levied beginning July 1, 2021 for eight (8) years from that date, ending June 30, 2029. If Measure A passes, an existing parcel tax of \$250 per year would be replaced by this parcel tax.

State law requires the District to identify 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 A are to:

- Retain teachers and staff.
- Prevent school closures.
- Keep schools safe, clean, and well maintained.
- Ensure fiscal solvency.
- Provide social and emotional wellness programs.
- Protect core academic programs in reading, writing, math, and science.
- Keep libraries up-to-date.
- Retain music programs.
- Provide updated classroom technology.

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 A-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 submitted to the District. The Measure states that persons who currently receive an exemption from the District's Measure A parcel tax 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 \$398 per parcel on parcels within the District for eight years.

A "no" vote is a vote to not approve a special tax of \$398 per parcel on parcels within the District for eight years.

James R. Williams  
County Counsel

By: Mary E. Hanna-Weir  
Deputy County Counsel

## COMPLETE TEXT OF MEASURE A

### Quality Local Schools and Academic Excellence Funding Measure

#### Measure A

Due to inadequate State funding, the Cupertino Union School District ("District") receives less money per student than surrounding districts. The annual per student funding the District receives is significantly lower than county, state and national averages. Over the past several years, the District has sustained classroom programs by decreasing operating costs, consolidating jobs through attrition and spending from the District reserve fund.

The current parcel tax has prevented further cuts, but those funds alone are not enough to overcome the challenges the District faces from being low funded. This measure will replace the current tax and provide stable, local funds to retain highly qualified, experienced teachers and maintain the District as one of the highest achieving school districts in the State.

#### TERMS

To retain our high quality teachers and staff with competitive compensation, help keep schools open, ensure fiscal solvency, and provide programs to support students' social and emotional wellness, shall the Cupertino Union School District measure replacing its current parcel tax with a new \$398 measure raising approximately \$14,000,000 annually for eight years, be adopted, with independent community oversight, no funds for administrator salaries, exemptions for seniors, and all funds benefiting local schools?

The proceeds of this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- Retain high quality teachers and staff with competitive compensation
- Prevent school closures due to a lack of funding
- Keep schools safe, clean and well maintained
- Ensure fiscal solvency
- Provide programs to support students' social and emotional wellness
- Protect outstanding core academic programs in reading, writing, math and science
- Keep libraries up-to-date and retain music programs
- Provide updated classroom technology for a 21<sup>st</sup> Century education

No funds will be spent on administrative salaries or benefits.

#### A. Amount, Basis, & Collection of Tax

Beginning July 1, 2021, the Cupertino Union School District ("District") shall be authorized to levy an annual qualified special tax at the rate of \$398 per parcel on all Parcels of Taxable Real Property. The authorization to levy this qualified special tax shall expire on June 30, 2029. The qualified special tax authorized by voters as "Measure A" in May 2014 shall cease and be replaced by this Measure as of July 1, 2021.

As used herein, the term "Parcel of Taxable Real Property" means any parcel of land which lies wholly or partially within the boundaries of the District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Clara County Assessor/Tax Collector ("County Tax

## COMPLETE TEXT OF MEASURE A-Continued

Collector"). 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 qualified special tax in such year. Multiple assessor's parcels which are contiguous, used solely for owner-occupied, single-family residential purposes, and held under identical ownership, may, pursuant to procedures adopted by and upon application to the District, be treated as a single Parcel of Taxable Real Property for purposes of the special tax.

This qualified special tax is estimated to raise \$14 million of 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.

#### B. Exemptions

Pursuant to any procedures adopted by the District, upon application an exemption from payment of the special tax may be granted on any parcel used solely for owner-occupied, single-family residential purposes and owned by one or more:

1. Persons who are 65 years of age or older ("Senior Citizen Exemption"); or,
2. Persons receiving Supplemental Security Income for a disability, regardless of age ("SSI Exemption"); or
3. 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 ("SSDI Exemption").

Exemptions granted under prior special taxes levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

The District shall annually provide to the County Tax Collector or other appropriate County official a list of parcels that the District has approved for an exemption.

#### C. Claims/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 any exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, 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 a County official shall be determined by the District, in coordination with the County official as necessary.

## COMPLETE TEXT OF MEASURE A-Continued

### 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. Mandatory Accountability Protections

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 or educational service authorized to be funded by this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Independent Oversight Committee.* The Board shall provide for the creation of an independent oversight committee to oversee expenditure of the funds collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation. The Board shall have the option to designate any other District created independent oversight committee and its membership to serve as the independent oversight committee for this Measure.

### F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of 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 be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure hereof shall remain in full force and effect to the fullest extent allowed by law.

## ARGUMENT IN FAVOR OF MEASURE A

A Yes vote on Measure A will provide our students and our schools the stability they need to remain one of the highest performing districts in California.

Due to inadequate State funding, Cupertino Union School District (CUSD) receives significantly less money per student than surrounding Districts. To address this fundamental problem, CUSD is asking the community to continue its investment in local elementary and middle schools by extending and increasing the District's parcel tax. The choice is clear.

A Yes Vote on Measure A will:

- Retain high quality teachers and staff with competitive compensation
- Help prevent school closures
- Ensure fiscal stability
- Support additional academic, intervention and elective programs

Without Measure A:

- Schools will close
- CUSD will lose highly qualified teachers
- Students will have fewer opportunities for support in academics, arts, library, technology, and other essential programs

Measure A provides an exemption for senior homeowners 65 years of age who reside in their home. Those already exempt from the current measure would remain exempt.

Measure A also provides for strict accountability. The Board of Trustees will appoint an Independent Citizens Oversight Committee to monitor all expenditures and report annually to the community. In addition, annual audits will be conducted to ensure all Measure A funds are spent properly. No funds from Measure A can be used for administrator salaries.

To maintain strong academic programs in reading, writing, math, engineering and science, we must recruit and retain high quality teachers. Without the additional funds Measure A will provide, CUSD cannot meet the high demands the community places on quality education. To protect home values, to protect schools and communities, and to protect the outstanding education of our TK-8 students, we must vote Yes on Measure A.

### ARGUMENT IN FAVOR OF MEASURE A-Continued

Great schools make great communities. Please join us and vote Yes on Measure A.

Roberta Hollimon

Past President & Voter Services, League of Women Voters Cupertino-Sunnyvale

Hung Wei

Councilmember, City of Cupertino

Anita Amarnath

20 Year CUSD Teacher & Former District Teacher of the Year

Steve Ting

Business & Community Leader

Dolly Sandoval

Former Mayor, City of Cupertino

### REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE A

To justify this latest so-called **temporary** parcel tax, the Cupertino Union School District claims they need a tax increase in order to continue providing quality education.

The district wants a new 8-year \$398 parcel tax, even though just last March, voters rejected a less distasteful, 5-year \$125 parcel tax.

Has the District earned this extension that will cost us more than \$3,184 over the next 8 years (on top of the taxes we are already paying)?

If you answered "no," we encourage you to vote **NO on Measure A**.

The District spends \$11,931 per student per year. That equals \$326,909 per class. Yet, they want more of your hard-earned money to pad their **above-average salaries (statewide) of \$90,146**, and up to \$24,933 annual benefits package plus fat pension plans.

[Source: California Department of Education Data Partnership—[www.ed-data.org](http://www.ed-data.org)]

**The number of administrators has grown from 41 in 2015 to 146 in 2019—more than tripled—while the number of teachers has declined from 864 in 2015 to 790 in 2019—down 9%.**

**That equals more bureaucracy and fewer teachers!**

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

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 A**.

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

Just say No to High Taxes!

Please visit us at: [www.SVTaxpayers.org](http://www.SVTaxpayers.org).

Mark W.A. Hinkle

President: Silicon Valley Taxpayers Association

Steven B. Haug

Treasurer Silicon Valley Taxpayers Association

Valentin Ryabov

District Parent

Robert D. Goodwyn

District Resident

## ARGUMENT AGAINST MEASURE A

To justify this latest so-called **temporary** parcel tax, the Cupertino Union School District claims they need a tax increase in order to continue providing quality education.

The district wants a new 8-year \$398 parcel tax, even though just last March, voters rejected a less distasteful, 5-year \$125 parcel tax.

Has the District earned this extension that will cost us more than \$3,184 over the next 8 years (on top of the taxes we are already paying)?

If you answered "no," we encourage you to vote **NO on Measure A**.

This District is already spending \$11,931 per student per year. That equals \$326,909 per class at 27.4 students per class, on average. Yet, they want more of your hard-earned money to pad their **above-average salaries (statewide) of \$90,146**, and up to \$24,933 annual benefits package plus fat pension plans.

[Source: California Department of Education Data Partnership—[www.ed-data.org](http://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 administrative expenses—without limit. So, that is really an empty promise. Do not be fooled.

**The number of administrators has grown from 41 in 2015 to 146 in 2019—more than tripled—while the number of teachers has declined from 864 in 2015 to 790 in 2019—down 9%.**

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President: Silicon Valley Taxpayers Association

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District Resident

## REBUTTAL TO ARGUMENT AGAINST MEASURE A

A Yes Vote on Measure A provides reliable, local funds to support and improve our award winning elementary and middle schools. A No vote supports closing schools and financial instability.

We have great schools in CUSD that have been chronically underfunded for years. We have dedicated teachers, principals and staff who strive for academic excellence and support high student achievement. We have neighborhood schools, alternative programs and special services to address the needs of more than 15,000 students in a community represented by 46 languages in 26 square miles.

The argument against fails to get even the most basic facts correct, overstating by thousands the per pupil expenses, overstating the salaries of our great teachers who are paid well below neighboring districts, and wildly misstating CUSD's administrative expenses. The author from Morgan Hill has filed the same argument indiscriminately against public schools in Santa Clara County, and does not speak for our community.

We represent all CUSD stakeholders and strongly support Measure A. The facts are clear and we are united in support.

### Measure A will:

- Retain high quality teachers
- Prevent school closures
- Ensure fiscal stability

### Measure A has accountability and protections:

- No funds for administrator salaries
- An Independent Citizens' Oversight Committee
- Annual audits and financial reports to the community
- Senior exemption for homeowners over 65

Don't be fooled. Great schools help create strong communities. Strong communities invest in great schools. Vote Yes on Measure A.

For more information about Measure A, please visit [www.YesForCUSD.org](http://www.YesForCUSD.org)

Jerry Liu  
Board President, Cupertino Union School District

Kai Brown  
Cupertino Education Association Union President

Poornima Dilip  
California School Employees Association, Chapter 13 Cupertino Union President

Britt Brittain  
SEIU Local 521, Cupertino Union President

Dawn Ying  
Community and Parent Organization Leader