

**LOMA PRIETA JOINT UNION SCHOOL DISTRICT
MEASURE M**

To provide Loma Prieta neighborhood elementary/middle school students with stable funding for current instruction in math, science, reading, technology, arts and other core curriculum; retain/recruit highly qualified teachers, and continue to support classroom technology needs, shall Loma Prieta Joint Union Elementary School District's measure be approved establishing an annual parcel tax of \$348 for 8 years, raising approximately \$640,000 a year, with senior exemptions, independent citizen oversight, no funds for administrator's salaries, all funds staying in our local schools?

YES
NO

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

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 sections 50075 *et seq.* of the California Government Code. The Board of Trustees (Board) of the Loma Prieta Joint Union Elementary School District (District) has placed on the ballot a measure to enact a \$348 per year school parcel tax which will begin on July 1, 2023, and continue for eight (8) years from that date, ending on June 30, 2031.

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 M are to:

- Retain highly qualified and experienced teachers and staff.
- Maintain and protect strong core academic programs in math, science, reading, technology and the arts.
- Support classroom technology.
- Provide current instructional materials.

The measure also states that tax proceeds shall not be used for administrator salaries, benefits, or pensions. State law requires the District to provide additional accountability measures for the proceeds including (1) depositing the proceeds into a fund that is separate 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. An independent citizens' oversight committee will be appointed or designated by the Board to provide oversight regarding the expenditure of the proceeds of the proposed tax revenues.

The proposed tax does not apply to any parcel, upon approval of an application submitted for exemption by the District, that is an owner-occupied single-family residence of 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. The proposed tax would also permit parcels that are contiguous, owner-occupied for residential purposes, and held under identical ownership to apply to be treated as a single parcel. Applications for exemptions and to be considered a single parcel must be submitted by June 15 of any year.

**COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF
MEASURE M-Continued**

A "yes" vote is a vote to enact a tax of \$348 per parcel on parcels within the District for eight years.

A "no" vote is a vote to not enact the tax.

James R. Williams
County Counsel

By: Mary E. Hanna-Weir
Deputy County Counsel

COMPLETE TEXT OF MEASURE M

LOMA PRIETA JOINT UNION ELEMENTARY SCHOOL DISTRICT School Parcel Tax Measure M

INTRODUCTION AND PURPOSE

To support academic excellence to retain and attract quality teachers and staff, 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 Loma Prieta Joint Union Elementary School District ("District") proposes a voter approved school parcel tax for a period of eight (8) years, starting on July 1, 2023, at a rate of \$348 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 and experienced teachers and staff;
- Maintain and protect strong core academic programs in math, science, reading, technology and the arts;
- Support classroom technology.
- Provide current instructional materials.

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 Loma Prieta Joint Union Elementary School District that receives a separate tax bill for *ad valorem* property taxes from either the Santa Clara County Assessor or the Santa Cruz County Assessor, 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 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 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 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

COMPLETE TEXT OF MEASURE M-Continued

exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District.

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 their respective jurisdictions, either the Santa Clara County or the Santa Cruz 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 Trustees 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 a parcel tax oversight committee to review the expenditure of parcel tax revenues.

NO ARGUMENT IN FAVOR OF MEASURE M WAS SUBMITTED

ARGUMENT AGAINST MEASURE M

Voters should reject this new tax.

Loma Prieta Joint Union School District just put a \$164/year per parcel tax increase on the ballot in 2020, **promising it would be a temporary, 7-year, stop-gap measure.**

You, the voters, rejected that tax increase.

Did the district get the message? Clearly, NO!

Both the 2000 ballot measure and this measure must be paid with district (taxpayer) funds.

Since 2000, nine (9!) tax increases have been on the ballot. In 2018, the district incurred debt which will last until 2052!

Meanwhile, enrollment has declined over 13% since 2017.

Maybe because academics have also declined:

23.66% of students are below grade level in English.

30.06% are below grade level in math.

Source: Ed-Data.org

Conversely, spending has increased to \$16,254/student annually—18% above statewide averages.

Expenditures are rising while enrollment and academics are falling!

The district wants to be rewarded with increased taxes—for poor academics!

Do you approve?

It is poor financial management that leaves us facing new taxes every two years and constant appeals for "donations." (Taxes are mandatory; they aren't charitable contributions.)

Parcel taxes are highly regressive—the burden falls hardest on the poorest members of our community. Consider the **impact this new \$2,784 tax will have on families who struggle** financially.

District leadership has demonstrated contempt for transparency and public accountability, and it is irrational to throw more money at them. Consider recent revelations of many tens of thousands of taxpayer dollars spent on investigations and reports that are still being improperly concealed from us.

We can best serve our kids by demanding responsible financial management and by insisting the district focus on excelling at its core academic mission.

You can be FOR schools, FOR students, FOR teachers—and AGAINST Measure M.

Please vote NO on Measure M.

ARGUMENT AGAINST MEASURE M-Continued

For more information: www.SVTaxpayers.org

Mark W.A. Hinkle

President: Silicon Valley Taxpayers Association

Joe Dehn

Chair: Libertarian Party of Santa Clara County