

LOS ALTOS SCHOOL DISTRICT MEASURE A

To attract and retain highly qualified teachers, protect core academic programs in reading, writing, science, technology, engineering, arts, and math, and maintain high-quality neighborhood elementary and junior high schools; shall Los Altos School District's measure be adopted, renewing expiring local funding at the current \$223 rate plus \$72, per parcel, providing \$3.7 million annually for 8 years that cannot be taken by the State, with senior exemptions, annual adjustments, independent oversight, and no funds for administrators?

Supporters: League of Women Voters LAMV; Los Altos Chamber; MV Councilman Ramirez; Robin Abrams, LASD Oversight Comm; LASD Teachers Assn.

Opponents: None submitted.

YES
NO

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A

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 Los Altos School District (District) has placed on the ballot a measure to enact a \$295 per year school parcel tax that will commence on July 1, 2024, and continue for eight (8) years from that date, ending on June 30, 2032. The measure states that the parcel tax amount shall increase by four (4) percent on July 1, 2025, and on each July 1 thereafter, to account for cost-of-living increases. If approved, the proposed tax will replace the qualified special tax of \$223 per parcel authorized by District voters in November 2016 as Measure GG.

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 A are to:

- Attract and retain highly qualified teachers;
- Protect programs in reading, writing, science, technology, engineering, arts, and math; and
- Maintain high-quality neighborhood elementary and junior high schools.

In addition, to the extent available, proceeds could be used to maintain the District's academic programs and operations, including the purchase of instructional equipment and supplies. A share of the tax proceeds will be shared with Bullis Charter School (BCS) based on a formula described in the measure. The measure states that BCS must spend its share of the tax proceeds in a manner consistent with the purposes of the measure and will be subject to transparency mechanisms, including an annual report detailing its expenditure of the tax.

No funds are to be used for administrator salaries. 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.

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A-Continued

Upon District approval of an exemption application, the proposed tax will not apply to parcels that are owner-occupied principal residences of one or more persons (1) 65 years of age or older, (2) receiving Supplemental Security Income for a disability, regardless of age, or (3) 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. Property owners who are currently exempt from any qualified special tax currently levied by the District will continue to be exempt without need to re-apply.

A "yes" vote is a vote to enact a tax of \$295 per parcel on parcels within the District for eight years.

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

Tony LoPresti
County Counsel

By: Nick DeFiesta
Deputy County Counsel

COMPLETE TEXT OF MEASURE A

The LASD Teacher Retention and Academic Excellence Local Funding Measure

The Board of Trustees ("Board") of the Los Altos School District ("District") has established the goal of improving academic performance and the quality of education for students in the District.

In support of this goal, since 1989, the Board has proposed and the community has overwhelmingly supported supplemental educational funding for neighborhood schools for transitional-kindergarten through eighth grade, including the funds needed to maintain outstanding core academics, retain the highest quality teachers and expand innovative programs to prepare students for future success.

The community recognizes the positive impact of excellent schools on the quality of life in the District, and that a superior and comprehensive education program delivers many benefits to all the residents of our community.

The District seeks to maintain excellent schools, with strong core academic programs and world-class teachers which are enhanced by locally controlled parcel tax funding that is set to expire.

Property values in the District are supported and enhanced by strong schools, and may be adversely affected by a decline in the quality of education provided by the District.

Proceeds raised under this Measure shall be authorized to be used to provide financial support for all public elementary and junior high school students in the District, as follows:

- attract and retain highly qualified teachers
- protect programs in reading, writing, science, technology, engineering, arts, and math
- maintain high-quality neighborhood schools
- with no funds for administrative salaries

and to provide other financial support to the extent of available funds to maintain the District's academic programs and operations, including the purchase of instructional equipment and supplies.

A. Amount and Basis of Tax

This Measure shall authorize the District to annually levy a qualified special tax of \$295 per Parcel of Taxable Real Property beginning July 1, 2024, and continuing for a period of eight (8) years. Beginning on July 1, 2025 and every July 1 thereafter, the rate of the qualified special tax shall be increased by four percent (4%) to account for increases in the cost of living.

This qualified special tax is estimated to raise \$3.7 million in 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 exempt from the levy and annual adjustments.

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for *ad valorem*

COMPLETE TEXT OF MEASURE A-Continued

property taxes from the County Tax Collector's Office. All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year shall also be exempt from the qualified special tax in such year.

This Measure shall not affect the collection of any existing qualified special tax authorized by District voters except that the qualified special tax authorized by District voters in November 2016 as Measure GG shall cease to be levied as of the date the qualified special tax authorized by this Measure is levied.

B. Sharing of Qualified Special Tax Proceeds with Bullis Charter School

It is the intent of the District to share proceeds from this qualified special tax with Bullis Charter School ("BCS"). BCS shall receive a share of the proceeds from this qualified special tax pursuant to the following provisions:

1. *Calculation of Share.* BCS' share of qualified special tax proceeds shall be determined by multiplying the per-pupil share of the annual proceeds from the levy of this qualified special tax—based upon BCS' in-District Average Daily Attendance (ADA), and the ADA of students residing within the boundaries of the District and enrolled in District schools—multiplied by BCS' in-District P-2 (2nd Period) ADA as reported in the fiscal year prior to disbursement. "In-District ADA" is defined as attendance at BCS of students residing within the boundaries of the District. BCS's share of the annual proceeds shall not exceed \$625,000 in any tax year, unless as a result of an agreement between BCS and the District.
2. *Accountability.* BCS shall comply with the following accountability requirements as a condition of receiving a share of the proceeds of this qualified special tax. The District reserves the right, through Board action at an open session of a public meeting, to reduce the parcel tax proceeds disbursed to BCS absent compliance with these requirements:
 - (a) BCS shall provide the District with student directory information (including student name, address, and school district of residence in sortable electronic format) to allow the District to determine BCS' in-District enrollment for purposes of calculating BCS' share of parcel tax proceeds. This information shall not be used by the District for any other purpose and the District will take all reasonable measures to protect this information pursuant to applicable federal and State law.
 - (b) BCS shall spend its share of the proceeds in a manner consistent with, and only for the purposes identified in, this Measure.
 - (c) BCS shall adhere to the highest levels of transparency in its expenditure of its share of the proceeds, in part, through compliance with the following requirements:
 - i. BCS shall only approve the expenditure of proceeds in a duly agendaized open session meeting of its governing board.

COMPLETE TEXT OF MEASURE A-Continued

- ii. Following any fiscal year in which BCS receives proceeds from this qualified special tax, BCS shall annually provide a written report accounting for its expenditure of parcel tax proceeds in the previous fiscal year to the Board no later than September 15. The report shall provide sufficient detail for the Board to determine if BCS expended its share of the proceeds as required by this Measure. The Board will forward the report from BCS to the Citizens' Advisory Committee on Finance, or any other committee as deemed appropriate by the Board, for inclusion in its annual report to the community.
 - iii. BCS shall track its expenditure of its share of proceeds separately from all other revenues, and by resource code, for the purposes of making its annual report to the District.
3. *Distribution of Proceeds.* The District shall only be required to distribute proceeds from this qualified special tax to BCS following BCS' compliance with the terms of this Measure. Following BCS' compliance with the terms of this Measure, the District shall disburse BCS' share of proceeds on the same schedule as it disburses qualified special tax proceeds to District schools, and in accordance with its receipt of property tax revenues from the County of Santa Clara, no later than January 15 and May 15 of each fiscal year. The District will make a single annual adjustment based upon BCS' reported P-2 ADA in the fiscal year of disbursement. If BCS fails to comply with the terms of this Measure, any proceeds which would otherwise be distributed to BCS shall be set aside and may be otherwise distributed by the Board consistent with the provisions of this Measure.

C. Exemptions

Pursuant to any procedures adopted by the District, upon application an exemption from payment of the qualified special tax may be granted on any parcel owned by one or more:

1. Persons who are 65 years of age or older and occupying said parcel as their principal residence ("Senior Citizen Exemption"); or,
2. Persons receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as their principal residence ("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 and occupying said parcel as their principal residence ("SSDI Exemption").

D. 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

COMPLETE TEXT OF MEASURE A-Continued

specific to the levy of the qualified special tax, including the Senior Citizen Exemption, the SSI Exemption, the SSDI exemption, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) or any other disputed matter specific to the application of the qualified 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 qualified special 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.

E. Appropriations Limit

Pursuant to California Constitution 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.

F. Mandatory Accountability Protections

1. *Specific Purposes.* The proceeds of the qualified special tax shall be applied only to the specific purposes identified above. The proceeds of the qualified special tax shall be deposited into an account, 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 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. *Oversight Committee.* The Board shall provide for an oversight committee (which may be the existing Citizens' Advisory Committee on Finance) to oversee the special taxes 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 may establish and revise, requirements regarding the composition, duties, and other necessary information regarding the committee's operation. For any year in which BCS provides the District with a report of its expenditure of qualified special tax proceeds, the Committee shall include this information in any report it issues on the expenditure of the qualified special tax proceeds.
4. *BCS Accountability.* BCS' expenditure of any proceeds from the qualified special tax shall comply with the accountability requirements found in Section B above.

G. 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

COMPLETE TEXT OF MEASURE A-Continued

from this measure may be taken away by the State or federal governments.

H. 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 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 A

Vote Yes on A: renew expiring local funding that keeps excellent teachers and award-winning academic programs in local schools.

Our elementary and junior high schools in Los Altos School District consistently rank in the top 1% in California, keeping our community and property values strong. Local students and teachers succeed in large part thanks to locally controlled funding that has directly benefitted our neighborhood schools for over 30 years.

Now that funding is set to expire unless we support Measure A.

Local teachers are already among the lowest paid in Santa Clara County and struggle to afford to live in the community they serve. Without Measure A, our schools face \$3 million in deep cuts, which will make it even harder to attract and retain the best teachers.

That's why we need Measure A—not only will it prevent painful layoffs, but it will help ensure local teachers don't leave for higher paying districts. Keeping skilled, experienced, and dedicated teachers in local schools is imperative to protecting quality education.

Vote Yes on A: Protect Excellent Teachers and Top-Notch Academics

- Attract and retain highly qualified teachers
- Protect programs in reading, writing, science, technology, engineering, arts, and math
- Maintain high-quality neighborhood schools

Strict Accountability Keeps Measure A Local

- Measure A funds are locally controlled and cannot be taken by the State
- Citizens' oversight and annual audits ensure all funds are spent as promised
- No funds can be spent on administrators' salaries
- Senior citizen homeowners will continue to be eligible for an exemption

Our outstanding schools are a crucial part of what makes our community special. Exceptional academics and skilled teachers not only prepare local children for lifelong success, but also protect the value of our homes here in Los Altos, Mountain View, and Los Altos Hills.

Please join us in voting Yes on A—keep Los Altos schools strong.

Robin A. Abrams
Member, LASD Citizens' Advisory Committee for Finance

Lucas Ramirez
Mountain View City Councilmember

Brandon Marquis
LASD Computer Science Teacher

Fred Gallagher
21-Year Los Altos Hills Resident

Kim Mosley
CEO, Los Altos Chamber of Commerce

NO ARGUMENT AGAINST MEASURE A WAS SUBMITTED