

**MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT  
MEASURE AA**

To maintain local funding for high-quality elementary and middle schools; attract and retain qualified teachers; provide academic support for students struggling with reading and writing; and enhance science, technology, engineering, arts and math programs; shall Mountain View Whisman School District's measure renewing parcel tax authority at \$0.15/building area square foot capped at \$1,750/parcel and \$25/unimproved parcel, be adopted, raising approximately \$5,400,000 annually for 8 years, with senior exemptions, citizens' oversight, and funds staying local?

**Yes**  
**No**

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

A school district may levy a qualified special tax upon approval by two-thirds of the votes cast on a measure pursuant to article XIII A, section 4 of the California Constitution and California Government Code section 50079. The Board of Trustees (Board) of the Mountain View Whisman School District (District) has placed on the ballot a measure to enact a tax on any parcel on which there are any buildings at a rate of \$0.15 per building square foot, not to exceed \$1,750 per parcel, and on any parcel on which there are no buildings at a rate of \$25 per parcel. If approved by the voters, the tax would commence on July 1, 2025 and continue for eight (8) years from that date. The Board resolution proposing this Measure states that this tax would renew expiring parcel tax funding.

State law requires such measures to state the specific purposes for which the tax proceeds will be used and spend the proceeds only for these purposes. The purposes of the tax, as stated in the ballot question, are to:

- Attract and retain qualified teachers;
- Provide academic support for students struggling with reading and writing; and
- Enhance science, technology, engineering, arts, and math programs.

Pursuant to State law, the Measure provides additional accountability measures for the proceeds, including (1) depositing the proceeds into a fund separate from other District funds, and (2) providing an annual written report to the Board detailing the funds collected and expended and the status of any project authorized to be funded by this Measure. The Measure states that the Board will appoint or designate an oversight committee to ensure tax proceeds are spent for their authorized purposes and report annually to the Board and public regarding such expenditures.

According to the Measure, upon application, an exemption from payment of the tax will be made available to any owners of a parcel used solely for owner-occupied, single-family residential purposes who (1) receive Supplemental Security Income for a disability, regardless of age; (2) are 65 years of age or older before July 1 of that tax year; or (3) receive Social Security Disability Insurance benefits, regardless of age, and 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 Measure states that an application will provide an exemption for the parcel for the remaining term of the tax, as long as the applicant remains eligible; exemptions granted under the current parcel tax will not require reapproval, provided the applicant still qualifies.

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

A "yes" vote is a vote to enact a tax on parcels within the District with buildings at a rate of \$0.15 per building square foot, not to exceed \$1,750 per parcel, and at a rate of \$25 per parcel within the District without buildings, beginning on July 1, 2025 and continuing 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 AA

### MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT

#### Measure AA

##### TERMS

The Board of Trustees ("Board") of the Mountain View Whisman School District ("District") is committed to improving academic performance and the quality of education for students within the District.

The District recognizes the critical need for local funding to support its educational goals and maintain high standards in academic programs, teacher retention, and student support services.

The high cost of living in the area necessitates competitive compensation to attract and retain quality educators, which is vital for student achievement and overall community well-being.

The District's proposed parcel tax measure aims to renew expiring funding, reduce the financial burden on single-family homeowners, and ensure all students receive a well-rounded education, preparing them for high school, college, and future careers.

The measure includes strict fiscal accountability requirements, ensuring that all funds are used as intended and remain under local control, benefiting the entire community and maintaining the high-quality education that residents expect and support.

#### A. Amount and Basis of Tax

Upon approval of two-thirds of those voting on this Measure, the District shall be authorized to levy an annual qualified special tax on all Parcels of Taxable Real Property for a period of eight (8) years commencing on July 1, 2025. The qualified special tax shall be levied on Improved Parcels at the rate of \$0.15 per building square foot not to exceed \$1,750 per parcel and at the rate of \$25 per Unimproved Parcel.

This qualified special tax is estimated to raise \$5,400,000 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 subject to the levy and the amount of building square footage on parcels.

For purposes of the tax levy, the following definitions shall apply:

"Parcel of Taxable Real Property," is defined as any unit of real property in the District that receives a separate tax bill for property taxes from the Santa Clara County Treasurer-Tax Collector's Office ("County Tax Collector"). All public 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.

"Building" is defined as any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person or property of any kind. The word "building" includes the word "structure" and encompasses, without limitation, all residential, commercial and industrial structures.

"Improved Parcel" is defined as a Parcel of Taxable Real Property on which exists any building.

## COMPLETE TEXT OF MEASURE AA-Continued

"Unimproved Parcel" is defined as a Parcel of Taxable Real Property on which no building exists.

The District annually shall provide to the County Tax Collector a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

The existing qualified special tax approved by voters as Measure B in 2017 shall cease to be levied after June 30, 2025. The Measure B qualified special tax shall not be collected in any year in which the qualified special tax authorized by this Measure is collected.

#### B. Exemptions

Under procedures adopted by the District, upon application, an exemption from payment of the qualified special tax will be made available to any owners of a parcel used solely for owner-occupied, single-family residential purposes who:

- 1) Are receiving Supplemental Security Income for a disability regardless of age; or,
- 2) Will attain 65 years of age prior to July 1 of the tax year; or,
- 3) Are receiving Social Security Disability Insurance benefits, regardless of age, and 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.

Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the qualified special tax, so long as such applicant continues to qualify for the exemption. Exemptions granted under the current qualified special tax levied by the District will not require re-approval and will provide an exemption for the parcel for the term of the qualified special tax levied pursuant to this Measure so long as such applicant remains eligible for the exemption.

#### C. Claim/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 the exemptions, 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 special tax, the decisions of the District shall be final and binding.

In determining whether a parcel is an Improved Parcel or Unimproved Parcel and for determining the number of building square footage for levy of the qualified special tax, the District shall refer to the data reported by the Santa Clara County Assessor's Office, except in cases of demonstrable error, in which case either the property owner may file a claim with the District for re-computation of the tax or the District will re-compute the tax and provide notice to the owner of the re-computation and the right to appeal in accordance with the procedures established by the District.

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

## COMPLETE TEXT OF MEASURE AA-Continued

the 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.

### D. 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 special tax.

### E. Accountability Measures

1. *Specific Purposes.* The proceeds of the qualified special tax shall be applied only to the specific purposes identified above.
2. *Annual Reports.* The proceeds of the qualified special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District, pursuant to the Government Code. 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, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Independent Oversight Committee.* A committee shall be appointed or designated by the Board to ensure that the qualified special tax proceeds are spent for their authorized purposes, and to report annually to the Board and the public regarding the expenditure of such funds. The Board shall provide for the composition, duties, funding, and other necessary information regarding the committee's formation and operation, and may designate an existing committee to oversee this Measure's revenues.

### F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of an education parcel 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 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 AA

### **Vote Yes on AA to retain highly qualified teachers and maintain high-quality education.**

As the high cost of living in our area continues to skyrocket, local teachers struggle to live where they work. Without dedicated local funding, we cannot provide competitive compensation to reduce teacher turnover rates that directly impact student success.

Voting Yes on Measure AA will renew a critical source of expiring local school funding that supports quality teachers and academics.

Measure AA means large corporations will pay more than single-family homeowners, ensuring large property owners contribute their fair share to support our local schools. In fact, some residents will even see a reduction in their property taxes, with senior citizen's being exempt from the cost all together.

Above all, Measure AA funding goes directly to neighborhood schools and is locally controlled. **The state does not receive a single dollar.**

### **Vote Yes on AA—Keep Local Teachers in Local Schools**

- Attract and retain highly qualified teachers with competitive compensation allowing them to remain in this high-cost-of-living area
- Guarantee academic support at every elementary school, especially for those students struggling with basics like reading, writing, and math
- Maintain the high quality of education in local schools

### **Every Dollar Under Local Control**

- All funds controlled locally and cannot be taken by the State
- Independent oversight and mandatory annual audits ensure funds are spent as voters intended
- Senior citizen homeowners continue to be eligible for exemption from the cost
- No money raised can be used for administrators' salaries or pensions

Exceptional teachers help make sure Mountain View is a great place to live. Whether or not you have school-age children, quality education is a wise investment for our community and property values. Join parents, community members and local businesses in **voting YES on AA.**

Brady Harrigan  
Mountain View Small Business Owner

Michael Newman  
Mountain View Whisman Middle School Science Teacher

Tracy Gordon  
Mountain View Realtor

Ellen Wheeler  
Retired Mountain View Whisman School District Trustee

Cleave Frink  
Mountain View Whisman Oversight Committee Member

## REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE AA

**Government debt is crushing our economy.** The *federal debt, alone*, now totals more than 100% of GDP.

On top of that, the state, cities, and school districts are **burdening us with endless taxes**—sales! hotel! property transfer! and business license taxes!—that we taxpayers (and consumers) must shoulder!

Mountain View Whisman School District claims they need this latest, **supposedly "temporary"** parcel tax increase to "retaining qualified teachers."

Have they *earned* this tax increase, through improved children's academics?

Checking 2022-23 school year testing results, they have **declined** in the two key subjects:

<b>Students not meeting standards:</b>	English	<b>35.72%</b>
	Math:	<b>42.13%</b>

Mountain View Whisman School District, which spends \$26,604/student, annually, "thanked" parents and taxpayers by **increasing the percentage** of students who **failed to meet English and math standards!**

*Source: Ed-Data.org*

Should you, the voter, reward the district for dropping scores in **the two fundamental subjects?**

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

Mountain View Whisman School District is spending \$26,604 per student per year (ADA) with a student/teacher ratio of 18.6 to 1. That's \$494,834 per classroom annually. Yet, **they want even more of your hard-earned money** to pad their salaries and fat pension plans.

MVWSD punished taxpayers by increasing—despite the drop in test scores—the average teacher's salary from \$88,471 for 2018-19 to \$100,960 plus up to \$43,983 in benefits.

Tell Mountain View Whisman School District trustees to **be financially responsible: vote NO on Measure AA.**

**If you reward failure, you will get more failure!**

**Just say NO to Measure AA.**

[www.SVTaxpayers.org](http://www.SVTaxpayers.org)  
[SCCLP.org](http://SCCLP.org)

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

Joe Dehn  
Chair, Libertarian Party of Santa Clara County

## ARGUMENT AGAINST MEASURE AA

Mountain View Whisman School District claims they need this **supposedly temporary tax increase** so they can "maintain...high-quality education" and "[retain] qualified teachers."

Have they earned this tax hike, through improving students' academic achievement?

Let's look at the drop in students' test scores in the two key subjects:

- 2022-23 **students not meeting** English literacy standards: **35.72%**
- 2022-23 **students not meeting** Math literacy standards: **42.13%**

The district, which spends \$26,604 per student, per year, "rewarded" parents and taxpayers by **increasing the percentage** of students who **failed to meet English & Math standards!**

*Source: California Department of Education Data Partnership (Ed-Data.org)*

Should you, the voter, reward the district for dropping scores in the two most fundamental subjects for a child's success in life?

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

Mountain View Whisman School District is spending \$26,604 per student per year (ADA) with only 18.6 students per teacher. That's a whopping **\$494,834 per classroom** per year. Yet, they want even more of your and your neighbors' hard-earned money for padding their salaries and fat pension plans.

The district disappointed taxpayers and voters (and parents and students) with the decline in test scores, then increased the average teacher's salary from \$88,471 for 2018-19 to \$100,960 plus up to \$43,983 in benefits for 2022-23.

Please tell the school board to **be financially and academically responsible**, by voting **NO on Measure AA.**

**If you reward failure, you will get more failure!**

**Just say NO to Measure AA.**

You can be FOR children, FOR teachers, and FOR education—and AGAINST endless tax hikes that fail to deliver the promised results.

For more information, please visit us at [SVTaxpayers.org](http://SVTaxpayers.org).

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

Joe Dehn  
Chair, Libertarian Party of Santa Clara County

## REBUTTAL TO ARGUMENT AGAINST MEASURE AA

The opponents of Measure AA don't even live in Mountain View—so why do they want to end vital funding for our local students?

**The facts don't lie: local teacher turnover rates are some of the highest in the county, leaving our students behind.**

We live locally and we're voting YES on AA. Here's why:

**The cost of living in our area is skyrocketing. Teachers can't afford to live where they work.** How can we expect great schools without great teachers? Without Measure AA, the district cannot afford competitive salaries for high-quality educators. Almost 40% of Mountain View Whisman students are ELL, foster youth, or experiencing homelessness—Measure AA helps guarantee crucial academic support.

**Large corporations will finally pay their fair share.** It's time for Google and other big companies to contribute more. Measure AA ensures renewed funding is more equitable, and small homeowners could pay less than before.

**Mountain View Whisman School District is making great strides.** New after-school programs, Chromebooks for every child, and literacy instruction to help our students bounce back from the pandemic are boosting achievement. Without Measure AA, critical funding for these services is at risk.

**Fiscal accountability is built into Measure AA.** Every penny stays right here in Mountain View, with full transparency on spending—annual audits, independent oversight, and no money for administrators. Senior citizens continue to be eligible for exemption.

Our teachers are leaving for better-paying districts. Measure AA gives MVWSD students the high-quality educators they deserve and compensates those educators fairly.

**Let's keep great teachers in our community. Vote YES on AA.**

Aila Malik  
Mountain View Business Owner

Joan MacDonald  
Fmr. School Board Trustee

Adrienne Heiskanen  
Fmr. President of Mountain View Whisman Education Foundation

Fiona Walter  
Lifelong Community Member

Laurence Maller  
Fmr. Member Oversight Committee