

**EAST SIDE UNION HIGH SCHOOL DISTRICT
MEASURE N**

With funds that cannot be taken by the State and spent elsewhere, shall East Side Union High School District's parcel tax to protect career technical education and college preparation programs and maintain competitive wages and benefits for teachers and staff at Andrew Hill, Calero, Evergreen Valley, Foothill, Independence, James Lick, Mt. Pleasant, Oak Grove, Piedmont Hills, Santa Teresa, Silver Creek, Yerba Buena and W.C. Overfelt High Schools be adopted at \$49 per parcel, raising \$6.4 million annually for five years, with senior exemptions and full public disclosure of all spending?

Yes
No

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

A school district may levy a qualified special tax upon approval by two-thirds of the votes cast on a measure pursuant to section 4 of article XIII A of the California Constitution and California Government Code section 50079. The Board of Trustees (Board) of the East Side Union High School District (District) has placed on the ballot a measure to enact a \$49 per year parcel tax. If approved by the voters, the tax would commence in the 2025-2026 fiscal year, and continue for five (5) years.

State law requires such measures to state the specific purposes for which the tax proceeds will be used and that the District spend the proceeds of the tax only for these purposes. The stated purposes of the tax proposed by Measure N are to:

- Maintain and protect vital educational programs and classes, including expanding college readiness classes and vocational and career training programs;
- Attract and retain qualified, high-performing teachers, staff, and counselors; and
- Support competitive wages and benefits and expand access to resources for teachers and staff.

The Measure states that tax proceeds shall not be used for administrators' salaries, benefits, or pensions. Pursuant to State law, the Measure provides 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 projects, programs, and purposes required or authorized to be funded from the tax proceeds as identified in the Measure. The Measure states that the Board will also appoint a citizens' oversight committee to review tax expenditures to ensure funds are spent only for the purposes approved by the voters and to provide an annual report to the Board and community on such expenditures.

The Measure states that the proposed tax does not apply to property that is otherwise exempt from property taxes. The Measure also states that an exemption will be available, upon application to the District, for any parcel used as an owner-occupied principal residence of persons 65 years of age or older.

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

A "yes" vote is a vote to approve a tax of \$49 per parcel on parcels within the District for five years, beginning with the 2025-2026 fiscal year.

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

Tony LoPresti
County Counsel

By: Nick DeFiesta
Deputy County Counsel

COMPLETE TEXT OF MEASURE N

INTRODUCTION

"With funds that cannot be taken by the State and spent elsewhere, shall East Side Union High School District's parcel tax to protect career technical education and college preparation programs and maintain competitive wages and benefits for teachers and staff at Andrew Hill, Calero, Evergreen Valley, Foothill, Independence, James Lick, Mt. Pleasant, Oak Grove, Piedmont Hills, Santa Teresa, Silver Creek, Yerba Buena and W.C. Overfelt High Schools be adopted at \$49 per parcel, raising \$6.4 million annually for five years, with senior exemptions and full public disclosure of all spending?"

PURPOSES

To provide local revenue that cannot be taken by the State and spent elsewhere, and to maintain high-quality public education in schools in the East Side Union High School District (the "District"), the District proposes to levy and collect an education parcel tax annually for five years as more fully described below under "EDUCATION PARCEL TAX AND PROCEDURES," and to implement accountability measures in connection with the education parcel tax and to provide oversight and accountability to ensure that funds are used only for the following specific purposes:

- Maintain and protect vital educational programs and classes, including expanding classes for college readiness, vocational and career training programs;
- Attract and retain qualified, high-performing teachers, staff and counselors;
- Support competitive wages, benefits and expand access to resources for teachers and staff.

The Board of Trustees will not fund any program other than those listed above from the proceeds of the education parcel tax. Under no circumstances shall any of the proceeds of the education parcel tax be used for administrators' salaries, benefits or pensions.

EDUCATION PARCEL TAX AND PROCEDURES

Amount of Education Parcel Tax. Subject to two-thirds approval of the voters, the education parcel tax of \$49 per parcel (except exempt parcels, as described below) shall become effective for five years commencing with fiscal year 2025-26 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 Board of Trustees will not use the proceeds of the parcel tax to fund any programs other than those listed above and will establish an independent citizen oversight committee to ensure that funds are used for such purposes.

Definition of Parcel. A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the Santa Clara County Tax Collector.

Exemptions. The following exemptions shall apply to the levy of the qualified special tax.

COMPLETE TEXT OF MEASURE N-Continued

- *Otherwise Exempt Property.* All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.
- *Senior Citizen Exemption.* An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel subject to the education parcel tax.

Property owners seeking the senior citizen exemption must apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the Santa Clara County Tax Collector.

Exclusive Procedures. The procedures described herein with respect to the levy and collection of the education parcel tax and exemptions, and any additional procedures established by the Board of Trustees of the District, 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. The District's Board of Trustees may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the education parcel tax.

ACCOUNTABILITY MEASURES

Government Code Accountability. 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 qualified special taxes levied in accordance with this Measure:

- the specific purposes of the education parcel tax shall be those purposes identified above under the heading "PURPOSES,"
- the proceeds of the education parcel tax shall be applied only to those specific purposes identified above under the heading "PURPOSES,"
- a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and
- the chief fiscal officer of the District shall file an annual written report with the Board of Trustees of the District showing (1) the amount of funds collected and expended from the proceeds of the education parcel tax and (2) the status of any projects, programs or purposes identified above under the heading "PURPOSES."

Citizens' Oversight Committee. In addition to the accountability measures required by the Government Code, an independent Citizens' Oversight Committee shall be appointed by the Board of Trustees to advise the Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Citizens' Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

Annual Report. The District will prepare a report with the Board each year containing (a) the amount of education parcel tax funds collected

COMPLETE TEXT OF MEASURE N-Continued

and expended and (b) the status of any projects, programs and purposes required or authorized to be funded from the proceeds of the education parcel tax as identified in the measure.

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 tax will be reduced annually as necessary in order to restore such State or Federal funding.

SEVERABILITY

The Board of Trustees of the District hereby declares, and the voters by approving this measure concur, that every section, paragraph, sentence and clause 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 be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.

ARGUMENT IN FAVOR OF MEASURE N

Vote Yes on East Side Union High School District's Measure N!

Our local public high schools—Andrew Hill, Calero, Evergreen Valley, Foothill, Independence, James Lick, Mt. Pleasant, Oak Grove, Piedmont Hills, Santa Teresa, Silver Creek, Yerba Buena, and W.C. Overfelt High—are our community's most valuable assets. They provide opportunities for all students, teach critical skills and prepare students for success in college and future careers.

A **YES** vote on Measure N will protect essential career training programs, support advanced courses and college preparation programs and ensure competitive wages and benefits for our dedicated teachers, counselors and staff.

Measure N projects include:

- **Attracting New Educators:** Offer competitive wages and benefits to attract highly qualified teachers, counselors and staff.
- **Empowering Students for Success:** Safeguard and maintain access to essential College Preparation and Career Technical Education programs.
- **Retaining Top-Tier Teachers and Staff:** Maintain competitive wages and benefits to retain highly qualified teachers, counselors and staff.

Measure N offers significant protections and benefits for our community:

- **Guaranteed Local Investment:** Measure N funds **cannot** be taken by the state and spent elsewhere.
- **Transparency and Accountability:** Public disclosure of spending, independent citizen oversight and audits ensure responsible use of funds.
- **Growth and Vitality of Our Community:** High-quality schools increase the value of our homes and businesses.
- **Focused Spending:** No funds for administrators' salaries, pensions or benefits.
- **Senior Citizen Exemption:** Homeowners age 65+ can apply for a Senior Citizen exemption.

Your **YES** vote will ensure that the East Side Union High School District can attract and retain top-tier teachers and staff, support student growth and success and protect the value of our homes and businesses. Together, we can build a brighter future!

ARGUMENT IN FAVOR OF MEASURE N-Continued

Join parents, grandparents, guardians, teachers, neighbors, business owners and community leaders in voting **YES on Measure N**.

Blanca Alvarado
Former Santa Clara County Board Supervisor

Jon D. Reinke
ESUHSD Parent, Taxpayer, Homeowner

Binh Khac Nguyen
Retired General

Victor G. Garza
ESUHSD Parent & Community Advocate

Joe Dam
Tax Preparer & ESUHSD Parent

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE N

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!

East Side Union High School District failed in the last \$49 parcel tax ballot measure, and now they are using district funds to try again.

Have they *earned* this tax increase, through having improved students' test scores?

Let's look at 2022-23 test results, showing a **decline** in students' performance in *the* two fundamental subjects:

<u>Students not meeting standards:</u>	English literacy:	38.16%
	Math literacy:	64.37%

ESUHSD, which spends \$20,413 per student, per year, "thanked" parents and taxpayers by **increasing the percentage** of students who **failed to meet English and math standards!**

Source: Education Data Partnership (Ed-Eata.org)

ESUHSD is spending \$20,413 per student per year (ADA) with a student:teacher ratio of 22 to 1. That's \$449,086 per classroom per year! Yet, they want **even more of our hard-earned money** to pad their salaries and fat pension plans.

ESUHSD punished parents and taxpayers who saw a drop in test scores, by increasing the average teacher's salary from \$94,375 for 2018-19 to \$110,039 for 2022-23.

Tell the trustees to be financially responsible: **vote NO on Measure N.**

If you reward failure, you will get more failure!

Just say NO to Measure N.

For more information, please visit us at:

SVTaxpayers.org
SCCLP.org

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

Elizabeth C. Brierly
District Resident

Joe Dehn
Chair, Libertarian Party of Santa Clara County

Steven Wells

ARGUMENT AGAINST MEASURE N

East Side Union High School District claims they need this supposedly temporary tax increase of \$245 in order "to protect career technical and college preparation...."

The district failed to get voter approval of the last \$49/year parcel tax ballot measure, and now they are using district funds to try again.

Have they earned this tax increase, by improving students' test scores?

Let's look at the student performance; it has **declined** in the two key subjects:

- 2022-23 **students not meeting** English literacy standards: 38.16%
- 2022-23 **students not meeting** math literacy standards: 64.37%

ESUHSD, which spends \$20,413 per student, per year, "rewarded" parents and taxpayers by **increasing the percentage** of students who **failed to meet English and 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 key subjects?

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

ESUHSD is spending \$20,413 per student per year (ADA), with 22 students per teacher. That's a **whopping \$449,086 per classroom per year!** Yet, they want **even more** of your hard-earned money to pad their salaries and fat pension plans.

ESUHSD punished taxpayers with the drop in test scores, and then increased the average teacher's salary from \$94,375 (2018-19) to \$110,039 (2022-23).

Please tell the school board to be financially and academically responsible, by casting your vote as **NO on Measure N**.

If you reward failure, you will get more failure!

Just say NO to Measure N.

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

For more information, please visit us at SVTaxpayers.org.

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

Elizabeth C. Brierly
District Resident

Joe Dehn
Chair, Libertarian Party of Santa Clara County

Steven Wells

REBUTTAL TO ARGUMENT AGAINST MEASURE N

Each of us, except for the authors of the opposing argument, understands that investing in our public schools is essential to providing high-quality education that prepares our children for college and future success. Our schools enrich our community and protect the value of our homes and local businesses.

Let's prioritize our children's future and vote YES on Measure N.

Measure N will:

- Protect access to College Preparation and Career Readiness programs, preparing students for success with advanced courses
- Increase student access to Career Technical Education programs and classes
- Enhance our district's ability to attract and retain highly qualified teachers and staff by offering competitive wages and benefits

Most importantly, Measure N provides solid taxpayer protections. State law guarantees that Measure N funds **cannot be taken by the state and spent elsewhere**. Public disclosure of spending is required, and Senior Citizens exemptions for homeowners 65 and older.

Measure N is an opportunity to make a lasting investment in our schools and community. This measure allows us to enhance and protect the quality of our children's education, all while preserving the value of our homes and local businesses. Together, let's build a brighter future for our children and our community by voting **YES on Measure N!**

Vikas Navani
Former Citizens Bond Oversight Committee Member

Thelma Boac
Board Member, Berryessa Union SD

Binh Khac Nguyen
Retired General

Cipriana Morin
Community Advocate

Hung Nguyen
Parent