

**MORELAND SCHOOL DISTRICT
MEASURE U**

To renew expiring funding for neighborhood elementary and middle schools without increasing tax rates; maintain quality education by attracting and retaining highly qualified teachers; strengthening reading, math, arts, and science programs; and keeping school libraries open, shall Moreland School District's measure be adopted, renewing its expiring \$142 annual parcel tax, without increase, providing \$1,500,000 annually for 8 years, that cannot be taken by the State, exempting seniors, with independent oversight, and no funds for administrator salaries?

**Yes
No**

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

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 Moreland School District (District) has placed on the ballot a measure to renew an existing \$142 per year parcel tax, which is set to expire on June 30, 2025. If approved by the voters, the renewed tax would commence on July 1, 2025 and continue for eight (8) years from that date.

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

- Attract and retain high-quality teachers;
- Strengthen strong, innovative reading, math, and science programs;
- Provide innovative programs in science, technology, engineering, and math;
- Maintain music, visual, and performing arts programs; and
- Keep school libraries open.

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 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 required or authorized to be funded from the tax. The Measure also provides that the Board will maintain an existing citizens' oversight committee to provide oversight of the expenditure of the tax revenues.

The Measure states that, for purposes of the levy of this proposed tax, any parcels that are (1) contiguous; (2) used solely for owner-occupied, single-family residential purposes; and (3) held under identical ownership may, by the owners of such parcels submitting an application to the District by June 15 of any year, be treated as a single parcel. According to the Measure, the proposed tax does not apply to property that is otherwise exempt from taxation, or on which no property taxes are levied that year.

The Measure states that any owner of a parcel used solely for owner-occupied, single-family residential purposes who is (1) 65 years of age or older as of June 30 of the preceding fiscal year; (2) receiving Supplemental Security Income for a disability, regardless of age; or (3) receiving Social Security Disability Insurance benefits, regardless of age,

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

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, may obtain an exemption from the proposed tax by submitting an application to the District before June 15 of any year. Parcels used solely for owner-occupied, single-family residential purposes that are currently exempt from the District's existing \$142 parcel tax shall automatically qualify for an exemption without need to reapply.

A "yes" vote is a vote to renew a tax of \$142 per parcel on parcels within the District for eight years, beginning on July 1, 2025.

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

Tony LoPresti
County Counsel

By: Nick DeFiesta
Deputy County Counsel

COMPLETE TEXT OF MEASURE U

MORELAND SCHOOL DISTRICT Quality Education and Local Control Funding Measure U

INTRODUCTION AND PURPOSE

To continue funding for core programs in math, science and reading, provide local reliable funding for local schools that cannot be taken by the State, attract and retain high-quality teachers, provide innovative science programs, maintain school libraries, preserve programs in art, music and performing arts, support learning tools and technology, provide world language programs to help students compete in the global economy, and support the mental health and wellbeing of students, with no proceeds used for administrators' salaries, benefits and pensions, the Moreland School District ("District") proposes to renew and not increase its existing education and local control parcel tax for a period of eight years from its current expiration date (June 30, 2025), starting on July 1, 2025 at a rate of \$142 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:

- Attract and retain high-quality teachers;
- Strengthen strong, innovative reading, math and science programs;
- Provide innovative programs in science, technology, engineering, and math;
- Maintain music, visual and performing arts programs; and
- Keep school libraries open.

The proceeds of the parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF "PARCEL"

For purposes of the high-quality education parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Moreland School District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Clara County Assessor/Tax Collector, 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 education and local control parcel tax in such year.

For purposes of this education and local control 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 high quality education and local control parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California 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

COMPLETE TEXT OF MEASURE U-Continued

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

Persons who are owners of Parcels used solely for owner-occupied, single-family residential purposes and currently exempted from the District's expiring Measure G parcel tax shall automatically be exempted from this Measure without having to file a new application.

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 its jurisdiction, the Santa Clara 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 high quality education and local control 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 education and local control 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.

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 education and local control 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 high quality education and local control 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. In addition to the accountability measures required by law, the District will maintain its existing Citizens' Oversight Committee to provide oversight as to the expenditure of parcel tax revenues.

ARGUMENT IN FAVOR OF MEASURE U

VOTE YES on Measure U to protect the outstanding education students receive at Moreland School District (MSD) schools without raising tax rates!

Moreland schools: Anderson Elementary, Baker Elementary, Country Lane Elementary, Easterbrook Discovery, Latimer School, Payne Elementary, and Moreland Middle are a cornerstone of our community. Exceptional teachers, small class sizes, challenging instructional programs, dedicated parent volunteers, and outstanding science and art curricula have prepared generations of local children to succeed in high school, college, and careers.

Unfortunately, years of State budget cuts and the expiration of our existing community supported parcel tax are threatening the local quality of education. If we don't pass Measure U, MSD will have to make drastic cuts to academic programs, increase class sizes, and maintain only the basics. **Measure U is necessary! We depend on local revenue to supplement limited State funding.**

Measure U does NOT increase tax rates, it simply extends our already existing modest parcel tax. Measure U won't solve all our funding needs, but it will help retain exceptional teachers and protect core programs in our Moreland schools.

Measure U funds will:

- **Maintain** reading, math, science, art and music programs
- **Continue** innovative programs in science, technology, and engineering
- **Attract/retain** highly qualified teachers
- **Keep** school libraries open **AND more...**

The cost of Measure U is less than \$12 a month for property owners. Every penny stays local to benefit Moreland schools/students. **Senior citizen homeowners 65 years or older will continue to be eligible for an exemption through a simple application process.**

Taxpayer protections REQUIRED. All funds raised stay local to support MSD instructional programs and cannot be taken by the State or spent on administrator salaries. Independent citizen oversight and annual audits ensure the funds are used as promised.

Moreland School District schools are critical to educating our local students, help protect them.

PLEASE, VOTE YES on U.

Heather Sutton
Moreland School District Board of Trustees President

Robert Varich
Former Board of Trustees Member

Melissa Rhyne
Former President Moreland Education Foundation

Amy Cody
Parent

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE U

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!

Moreland School District claims they need this latest supposedly "temporary" parcel tax increase so they can "maintain quality education."

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

Let's examine 2022-23's students' testing results, which have **declined** in the two key subjects:

<u>Students not meeting standards:</u>	English: 35.74%
	Math: 44.45%

Moreland School District spends \$18,881 per student, annually, rewarding parents by **increasing the number** of students who **failed to meet English & Math standards!**

Source: (ed-data.org)

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

If you answered "no," **vote NO on Measure U.**

MSD is spending \$18,881 per student (ADA) with a student/teacher ratio of 21.2 to 1. **That's \$400,277 per classroom per year.** Yet, they want more of your hard-earned money to pad their salaries and fat pension plans.

Moreland School District punished parents and taxpayers by increasing—despite the drop in test scores—the average teacher's salary from \$84,595 for 2018-19 to \$89,891 and up to \$16,834 in benefits.

Tell Moreland School District trustees to **be financially responsible: vote NO on Measure U.**

If you reward failure, you will get more failure!

Just say NO to Measure U.

SVTaxpayers.org
SCCLP.org

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

Joe Dehn
Chair, Libertarian Party of Santa Clara County

ARGUMENT AGAINST MEASURE U

Moreland School District claims they need this supposedly temporary tax hike so they can "maintain quality education" and "retaining highly qualified teachers."

Have they *earned* this \$1,136 tax increase, through having improved test scores?

Let's look at the children's performance in the two key subjects:

- 2022-23 **students not meeting** English literacy standards: **35.74%**
- 2022-23 **students not meeting** math literacy standards: **44.45%**

The district, which spends \$18,881 per student, per year, "rewarded" parents and taxpayers by **increasing the number** 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 Moreland School District when scores have dropped in **the two most fundamental subjects** for a child's success in life?

If your answer is "no," we encourage you to vote **NO on Measure U**.

The district is spending \$18,881 per child per year (ADA), with 21.2 pupils per teacher. That is a whopping \$400,277 per classroom per year.

Yet, they want even more of your hard-earned money to pad their salaries and fat pension plans.

The district let taxpayers and voters down, with the decreased test scores, then increased the average teacher's salary from \$84,595 for 2018-19, to \$89,891 plus up to \$16,834 in benefits for 2022-23.

Tell the school board trustees to be financially and academically responsible, by voting **NO on Measure U**.

If you reward failure, you will get more failure!

Just say NO to Measure U.

You can be FOR children, FOR teachers, and FOR education—while telling government schools to do the right thing: be responsible, both academically and financially.

For more information, please visit us at 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 U

Here's what Measure U's opponent didn't tell you: They don't live in our community, and always file cynical, inaccurate, and deliberately misleading statements across the county.

Measure U is absolutely needed and a sound investment in our local schools.

As longtime community members—we know the facts, and we're voting **YES on Measure U**.

FACT: Measure U is about one thing—maintaining the quality of education in our Moreland elementary/middle schools.

FACT: Measure U will NOT raise your tax rate. It simply extends **without increasing** the existing measure.

FACT: We live in one of the most expensive places in the country, but our teachers are among the lowest paid in the area. We need Measure U to ensure we're able to attract highly qualified teachers and keep them from leaving for higher-paying districts.

FACT: Measure U will maintain/improve core academic programs and enhance innovative programs in science, technology, engineering, arts, and math—ensuring students are prepared for success in high school and beyond.

FACT: Moreland School District is one of the highest performing districts in San Jose. Student performance exceeds BOTH county and state. 2022-23 English Language Arts: **MSD-64.30%** (County 59.48% & State-46.70%). Math: **MSD-55.51%** (County-51.43% & State-34.60%). California Department of Education (<https://caaspp-elpac.ets.org/>)

FACT: All Measure U funds will be spent here in our local schools and cannot be taken by the State.

Protect **your** investment in our local public schools—***without raising your tax rate.***

VOTE YES on U.

Maggie Day
Retired MSCEA President

Brian Penzel
Board of Trustees Member

Robert Barelli
Teacher

Aarti Ratnam
Former Treasurer Moreland Education Foundation

Matt Drance
Parent