

**EVERGREEN SCHOOL DISTRICT
MEASURE X**

With no increase in current tax rates, shall the Evergreen Elementary School District measure to improve Science, Technology, Engineering, Arts and Mathematics (STEAM) programs and attract and retain highly qualified teachers, counselors and staff by providing competitive wages be adopted by renewing the annual parcel tax at \$125 per parcel for seven years (raising approximately \$3.3 million per year) with annual audits, independent citizen oversight, senior citizen exemptions and no money taken by the state and spent elsewhere?

Yes
No

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

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 Evergreen Elementary School District (District) has placed on the ballot a measure to renew an existing \$125 per year parcel tax, which is set to expire on June 30, 2027. If approved by the voters, the renewed tax would commence on July 1, 2027, and continue for seven (7) years from that date.

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 X are to:

- Protect vital educational programs and classes, including expanding classes for science, technology, engineering, math, visual and performing arts, and music;
- Attract and retain qualified, high-performing teachers, staff, and counselors;
- Support competitive wages and benefits;
- Expand teacher and staff access to resources and training;
- Maintain school facilities, including libraries and media labs; and
- Support campus supervision and student safety measures.

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 or description of any programs required or authorized to be funded under this Measure. The Measure states that the Board will establish a citizens' oversight committee to review expenditures of the tax proceeds and ensure they are applied only to authorized purposes.

The Measure states that the proposed tax does not apply to any parcel that is owned and occupied by persons (1) 65 years of age or older as of July 1 of the tax year; (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. According to the Measure, the proposed tax also does not apply to property that is otherwise exempt from property taxation, or on which no property taxes are levied in that year.

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

A "yes" vote is a vote to renew an existing tax of \$125 per parcel on parcels within the District for seven years, beginning on July 1, 2027.

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 X

EVERGREEN ELEMENTARY SCHOOL DISTRICT EDUCATION AND LOCAL FUNDING MEASURE OF 2024

This Measure may be known and referred to as the "Evergreen Elementary School District Education and Local Funding Measure of 2024" or as "Measure X".

TERMS AND PURPOSES

Terms. Upon approval of two-thirds of those voting on this measure (this "Measure"), the Evergreen Elementary School District (the "District") shall be authorized to continue to levy a qualified special tax (the "Education Parcel Tax") in the amount of \$125 per year on each parcel of taxable real property in the District for no more than seven (7) years, commencing July 1, 2027, upon the expiration of the existing education parcel tax approved by the voters of the District in 2018.

Purposes. The proceeds of this Measure shall be authorized to be used to (a) protect vital educational programs and classes, including expanding classes for science, technology, engineering, math, visual and performing arts, and music, (b) attract and retain qualified, high-performing teachers, staff and counselors, (c) support competitive wages and benefits, (d) expand access to resources and training for teachers and staff, (e) maintain school facilities, including libraries and media labs, and (f) support campus supervision and student safety measures, and not for any other purpose.

Exemptions from Qualified Special Tax. In order to provide tax relief, any parcel owned and occupied by the following taxpayers shall be exempt from the Education Parcel Tax upon proper application to the District: (a) persons who are 65 years of age or older as of July 1 of the tax year; (b) persons receiving Supplemental Security Income for a disability, regardless of age; and (c) 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 exemptions shall be available pursuant to procedures to be prescribed by the Board of Trustees of the District (the "Board of Trustees") or otherwise as required by law or by the Tax Collector (the "Tax Collector") of the County of Santa Clara (the "County").

Appropriations Limit. The District's annual appropriations limit shall be raised in each year the Education Parcel Tax is authorized to be levied in the amount of the funds raised by the Education Parcel Tax in such year.

ACCOUNTABILITY PROVISIONS

Independent Citizens' Oversight Committee. The Board of Trustees shall establish an independent citizens' oversight committee comprised of such members as the Board of Trustees shall determine to review expenditures of the proceeds of the Education Parcel Tax to ensure that such proceeds are applied only to authorized purposes.

Separate Account: Annual Report. Upon the levy and collection of the Education Parcel Tax, the Board of Trustees shall cause an account to be established into which the proceeds shall be deposited. For so long as any proceeds remain unexpended, the Superintendent of the District shall cause a report to be filed with the Board of Trustees at least once a year, stating (a) the amount collected and expended in such year, and (b)

COMPLETE TEXT OF MEASURE X-Continued

the status of any projects or description of any programs required or authorized to be funded under this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period as the Superintendent of the District shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Trustees.

Use Limited to Specific Purposes. All of the purposes named in this Measure shall constitute the specific purposes of the Education Parcel Tax, and proceeds of the tax shall not be applied for any other purposes.

LEVY AND COLLECTION

The Education Parcel Tax shall be collected by the Tax Collector at the same time and manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. The collection of the Education Parcel Tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

"Parcel of taxable real property" shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the Tax Collector's Office. All property which is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the Education Parcel Tax in such year. Any parcel owned and occupied by the following taxpayers shall be exempt from the Education Parcel Tax as provided in this Measure: (a) persons who are 65 years of age or older as of July 1 of the tax year; (b) persons receiving Supplemental Security Income for a disability, regardless of age; and (c) 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 District shall annually provide a list of parcels which the District has approved for an exemption from the Education Parcel Tax to the County tax collection officials and otherwise comply with the provisions of Section 50079 of the California Government Code. The County Assessor's determination of exemption or relief of any parcel from taxation for any reason other than the exemptions provided for in this Measure shall be final and binding for the purposes of the Education Parcel Tax. Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of Education Parcel Taxes paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

SEVERABILITY

The Board of Trustees hereby declares, and the voters by approving this Measure concur, that every section and part 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 X

Evergreen's elementary and middle schools are essential to our community's prosperity. They play a crucial role in providing opportunities for all children, ensuring that every student has the chance to succeed. This not only shapes our community's next generation but also enhances the value of our homes and businesses.

Investing in our schools is an investment in our shared future.

Vote YES on Measure X to maintain high-quality educational programs and support our dedicated teachers and staff—with **NO INCREASE IN TAXES**.

Measure X projects include:

- **Improving STEAM Labs:** Enhancing Science, Technology, Engineering, Arts and Mathematics facilities for cutting-edge education
- **Competitive Wages for Highly Qualified Teachers and Staff:** Attracting and retaining teachers, counselors and staff with competitive wages and benefits
- **Protecting Vital Programs:** Retaining the programs and classes central to a comprehensive elementary education

Measure X offers critical protections and benefits for our community:

- **Guaranteed Local Investment:** By law, Measure X funds cannot be taken by the state and must be spent on our local schools
- **Transparency and Accountability:** Independent citizen oversight, full public disclosure of all spending and annual audits ensure funds are used responsibly
- **Senior Citizen Exemption:** Homeowners age 65+ can apply for a Senior Citizen exemption, ensuring support without undue burden

Vote YES on Measure X to support our children's success and help ensure that Evergreen Elementary School District has the qualified teachers and staff our students deserve. Educators are the backbone of our educational system and essential to student success. Investing in our schools also enhances the value of our homes and businesses—**with no increase in tax rates**.

Join parents, grandparents, guardians, teachers, neighbors, business owners and community leaders in voting **Yes on Measure X!**

Ruth Domingo Liu
Community Member

Pauline Benton
Community Member

Casey Wink
Community Member

Amy Shaffer
Community Member

Laura Lynne Mendoza Quisenberry
Community Member

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE X

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!

Evergreen Elementary School District claims they need this latest, supposedly temporary tax increase so they can "improve Science, Technology, Engineering, Arts and Mathematics (STEAM)."

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

Let's look at 2022-23 testing results, showing a **decline** in students' English performance and almost no improvement in math—the two fundamental subjects:

Students not meeting standards:

English literacy:	34.89%
Math literacy standards:	39.59%

Evergreen Elementary School District, which spends \$18,807 per student, per year, rewarded parents and taxpayers by **increasing the number** of students who **failed to meet English standards!**

Source: *Ed-Data.org*

EESD is spending \$18,807 per student per year (ADA) with a student:teacher ratio of 24.7 to 1. That's a whopping **\$464,532 per classroom per year!**

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

EESD "thanked" us taxpayers by—despite the drop in English test scores—increasing the average teacher's salary from \$96,244 for 2018-19 to \$108,700 plus up to \$23,675 in benefits for 2022-23.

Tell our trustees to **be financially responsible: vote NO on Measure X**.

If you reward failure, you will get more failure!

Just say NO to Measure X.

www.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 X

Evergreen Elementary School District claims they need this latest **supposedly temporary tax increase** so they can "improve Science, Technology, Engineering, Arts and Mathematics (STEAM)."

Have they **earned** this tax hike of \$875 per parcel, based on "improved" test scores?

Looking at students' performance, we can see a **worse rates in English** proficiency, and almost no improvement in math:

- 2022-23 **students not meeting** English literacy standards: **34.89%**
- 2022-23 **students not meeting** math literacy standards: **39.59%**

The district, which spends \$18,807 per student, per year, "rewarded" parents and taxpayers by **increasing the percentage** of students who **failed to meet English standards!**

And **nearly 4 in 10 children failed to meet standards for math!**

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

Should you, the voter, reward the district for lower scores in English and almost no "improvement" in math?

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

The school district is spending \$18,807 per child per year (ADA), with 24.7 students per teacher. That's a **whopping \$464,532 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.

Evergreen Elementary School District discouraged taxpayers and voters (and parents and children!) with the drop in English test scores, then increased their average teacher's salary from \$96,244 for 2018-19, to \$108,700 plus up to \$23,675 in benefits for 2022-23.

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

If you reward failure, you will get more failure!

Just say NO to Measure X.

You can be FOR children, FOR teachers, and FOR education—while rejecting government schools' repeated, burdensome 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

Joe Dehn
Chair, Libertarian Party of Santa Clara County

REBUTTAL TO ARGUMENT AGAINST MEASURE X

You should know that the authors opposing Measure X don't even live in our community, don't have children attending our schools and don't pay taxes here. In other words, they are outsiders who have decided to **lecture us** about managing our money and our schools.

We understand that no one likes paying taxes. However, investing in our local public schools is essential for providing a high-quality education that prepares our children for high school and strengthens our community.

Measure X makes sense for all of us because it improves our schools with NO INCREASE IN TAXES.

Measure X will enhance education at every school within our district, including:

- Cadwallader Elementary
- Carolyn Clark Elementary
- Cedar Grove Elementary
- Chaboya Middle School
- Evergreen Elementary
- Holly Oak Elementary
- James F. Smith Elementary
- Katherine Smith Elementary
- LeyVa Middle School
- Millbrook Elementary
- Montgomery Elementary
- Norwood Creek Elementary
- O.B. Whaley Elementary
- Quimby Oak Middle School
- Silver Oak Elementary
- Tom Matsumoto Elementary

Measure X also ensures we retain and hire qualified teachers by offering competitive wages. It includes strict taxpayer protections, with laws guaranteeing that the state cannot take Measure X funds to spend elsewhere. Measure X also provides independent citizen oversight and offers Senior Citizen exemptions for homeowners 65 and older.

Measure X is a unique opportunity to invest in our schools **without increasing taxes**. Let's **Vote YES on Measure X** to build a brighter future for our children and community!

Ruth Domingo Liu
Community Member

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