SUNNYVALE SCHOOL DISTRICT MEASURE Y

To renew annual funding for local elementary and middle schools without raising tax rates, support academic programs including math, English, science and technology; attract and retain quality teachers; and keep class sizes small, shall Sunnyvale School District's measure be adopted extending its existing \$59 per parcel tax providing \$1 million annually for eight years, with senior exemptions and all expenditures audited and reviewed by a community oversight committee with no funds for administrators and all funds staying local?

Yes No

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE Y

A school district may levy a qualified special tax upon approval by two-thirds of the votes cast on a proposal pursuant to article XIIIA, section 4 of the California Constitution and California Government Code section 50079. The Board of Education (Board) of the Sunnyvale School District (District) has placed on the ballot a measure to renew an existing \$59 per year parcel tax, which is set to expire on June 30, 2025. If approved by the voters, the tax would commence on July 1, 2025 and continue for eight (8) years.

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

- Support existing classroom programs, including math, English, and science;
- Improve classroom technology;
- Attract and retain quality teachers:
- Provide students with support and instruction in reading and math;
- Support library programs;
- Maintain nursing, health, counseling, and learning support services;
- Provide textbooks and classroom supplies; and
- Provide all students with high-quality classroom programs and student services.

The Measure states that tax proceeds shall not be used for administrative salaries. 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 projects or description of any programs funded. The Measure also states that the Board will maintain an existing community oversight committee to ensure tax proceeds are spent only for the purposes described in the Measure.

According to the Measure, multiple parcels that are (1) contiguous; (2) under common ownership; and (3) constitute one economic unit, meaning they share the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold may, for the purposes of the parcel tax, be treated as a single parcel at the District's discretion.

The Measure states that an exemption from the proposed tax may be granted for a parcel whose owner occupies the parcel as a principal

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE Y-Continued

residence and is (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, 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 provides that exemptions may be granted based on a one-time application and parcels currently exempt from the District's prior special taxes will not require reapproval, subject to the District's right to verify continuing qualification.

A "yes" vote is a vote to extend a tax of \$59 per parcel on parcels within the District for eight years, beginning July 1, 2025.

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

Tony LoPresti County Counsel

By: Nick DeFiesta Deputy County Counsel

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COMPLETE TEXT OF MEASURE Y

SUNNYVALE SCHOOL DISTRICT Measure Y

RECITALS

The Governing Board ("Board") of the Sunnyvale School District ("District") has established the goals of improving academic performance and the quality of education for all children in the District.

In support of these goals and to improve local control of its programs and services, the Board has proposed supplemental educational funding for schools and programs for preschool through eighth grade, including the funds needed to help maintain class sizes and support classroom and library programs.

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

TERMS

To renew annual funding for local elementary and middle schools without raising tax rates, support academic programs including math, English, science and technology; attract and retain quality teachers; and keep class sizes small, shall Sunnyvale School District's measure be adopted extending its existing \$59 per parcel tax providing \$1 million annually for eight years, with senior exemptions and all expenditures audited and reviewed by a community oversight committee with no funds for administrators and all funds staying local?

Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- to support and maintain existing classroom programs including math, English, and science programs;
- to improve classroom computers and technology;
- to attract and retain quality teachers;
- to provide students with the support and instruction they need to succeed with reading and math skills;
- to support library programs;
- to protect and maintain the nursing and health services available to students;
- to protect and maintain counseling and learning support services;
- to provide students and teachers with textbooks and classroom supplies;
- to provide students at all grade levels, from preschool to eighth grade, with high quality classroom programs and student services.

No parcel tax funds will be spent on administrative salaries.

A. Amount and Basis of Tax

This Measure shall authorize the District to levy a special tax of \$59 per Parcel of Taxable Real Property beginning July 1, 2025 for a period of eight (8) years. The District shall provide the Santa Clara County Tax

COMPLETE TEXT OF MEASURE Y-Continued

Collector a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property.

This special tax is estimated to raise \$1 million in annual local funding for District schools. The amount of annual local funding raised by this special tax may vary from year to year due to changes in the number of parcels exempt from the levy.

"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* property taxes from the County Treasurer-Tax Collector's Office. 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 special tax in such year.

Multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, may at the discretion of the District be treated as a single Parcel of Taxable Real Property for purposes of the parcel tax.

If any portion of this section is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other portion and part of this section has independent value, and the Board and voters would have adopted each other portion and part hereof regardless of every other portion or part hereof. If all portions or parts of this section are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

This Measure shall not impact the continued levy of the special tax adopted by voters at the November 2015 election known as "Measure BB." The tax authorized by Measure BB shall continue to be levied through June 30, 2025 regardless of the outcome of this Measure.

B. Exemptions

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

- Sixty-five years of age or over who occupies said parcel as a principal residence ("Senior Citizen Exemption");
- Receiving Supplemental Security Income for a disability, regardless of age, who occupies said parcel as a principal residence ("SSI Exemption"); 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, who occupies said parcel as a principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application and exemptions granted under prior special taxes levied by the District will not require re-approval, subject to the District's right to verify a property owner's continuing qualification for exemption.

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COMPLETE TEXT OF MEASURE Y-Continued

C. Claims/Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the Santa Clara County Tax Assessor 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 tax, including the Senior Citizen Exemption, the SSI Exemption, SSDI Exemption, the application of the definition of "Parcel of Taxable Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the 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 recomputation of 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 article XIIIB 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 Provisions

- 1. Independent Community Oversight Committee. The Board shall provide for the existing independent Community Oversight Committee to continue to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Committee shall continue to operate pursuant to its current requirements regarding the composition, duties, funding and other necessary information regarding the Committee's formation and operation, subject to revision by the Board.
- 2. Annual Audit. Upon the levy and collection of the education parcel tax, the Board shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as the tax is in effect, the Superintendent or the chief financial officer of the District shall cause a report to be filed with the Board no later than December 31 of each year, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. 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. Specific Purposes. All of the purposes named in the measure shall constitute the specific purposes of the education parcel tax, and proceeds thereof shall be applied only for such purposes. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of a 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

COMPLETE TEXT OF MEASURE Y-Continued

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.

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ARGUMENT IN FAVOR OF MEASURE Y

A Yes vote on Measure Y will renew a local school parcel tax first approved by voters in 2011. Renewal will continue to provide the Sunnyvale School District with stable, reliable funding source that cannot be disrupted or taken away by the state. Measure Y will not increase taxes.

Measure Y will provide funds to:

- Protect district programs such as math, English, and science.
- Attract and retain highly qualified teachers and staff.
- Keep class sizes as small as possible.
- Maintain computers and technology used by students and teachers.

As in the past, senior citizens 65 years or older and the disabled who own and reside in their homes can choose to be exempt from this tax. Anyone currently exempt will continue to be exempt if Measure Y is approved by voters. Measure Y funds may not be spent on district administration.

There is also accountability built into Measure Y. An Independent Community Oversight Committee will review all Measure Y expenditures. This committee of residents will make sure that all funds are spent for the benefit of local students.

Sunnyvale Schools are among the best in the county because of voter support. By continuing this local investment in our schools, we protect our award-winning programs and provide all students better access to computers and technology. We have great support from our community who expect excellence in our schools and classrooms. Great schools make for great communities.

Quality schools and classrooms protect and enhance our property values and support our students. Measure Y's investment in our schools is a great way to protect and preserve our property values.

Please join us and vote Yes on Measure Y.

Larry Klein Sunnyvale Mayor

Benjamin Picard Former Superintendent

Reid Myers Community Volunteer

José E. León Community Volunteer

Melinda Hamilton Former Mayor, City of Sunnyvale

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE Y

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!

Sunnyvale School District claims they need this latest supposedly temporary tax to "retain quality teachers."

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

Let's examine 2022-23 test results, showing a <u>decline</u> in students' performance for the two key subjects:

Students not meeting standards: English literacy: 44.63% Math literacy: 51.47%

With such **dismal academics**, it's no wonder ADA **enrollment declined** by 1,199 students.

Sunnyvale School District "thanked" parents and taxpayers with a <u>higher</u> <u>percentage of students failing to meet English grade level</u>, and with <u>no improvement in math standards!</u>

Source: Ed-Data.org

Should you, the voter, reward SSD for dropping scores in two key subjects?

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

<u>Sunnyvale School District is spending \$17,693 per student (ADA) with a student:teacher ratio of 20.2 to 1</u>—yielding **\$357,398 per classroom**.

SSD rewarded teachers by—despite the terrible literacy rates—by raising the average teacher's salary from \$91,857 for 2018-19 to \$102,387 plus up to \$42,975 in benefits.

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

If you reward failure, you will get more failure!

Just say NO to failure, and NO to Measure Y.

SVTaxpayers.org SCCLP.org

Mark W.A. Hinkle

President: Silicon Valley Taxpayers Association

Joe Dehn

Chair, Libertarian Party of Santa Clara County

Kennita Watson Sunnyvale Resident

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ARGUMENT AGAINST MEASURE Y

With this latest "temporary" parcel tax, the Sunnyvale School District claims they need a tax increase so they can "retain quality teachers" and "keep class size small".

Have they earned this tax increase based on improved test scores?

Let's look at the student performances <u>decline</u> for English and math: two key subjects:

- 2022-23 <u>students not meeting</u> English literacy standards: 44.63%
- 2022-23 <u>students not meeting</u> Math literacy standards: 51.47%

With academics that poor, it's no wonder ADA enrolment declined by 1,199 students.

The District, which spends \$27,160 per student, per year, rewarded parents and taxpayers by <u>increasing the number</u> of students who <u>failed</u> to meet English standards & Math standards!

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

Should you, the voters, reward the district for dropping scores in 2 key subjects?

If not, we encourage you to vote **NO on Measure Y**.

The School District is spending \$17,693 per student per year (ADA) with a student/teacher ratio of 20.2 to 1. That's \$357,398 per classroom per year. Yet, they want more of your hard-earned money to pad their salaries and fat pension plans.

The District rewarded taxpayers with the drop in test scores by increasing the average teacher's salary from \$91,857 for 2018-19 to \$102,387 and up to \$42,975 in benefits for 2022-23.

Tell the School Board to be fiscally responsible by voting **NO on Measure Y**.

If you reward failure, you will get more failure!

Just say NO to failure and NO to Measure Y.

For more information, please visit us at:

http://www.svtaxpayers.org

Mark W.A. Hinkle

President: Silicon Valley Taxpayers Association

Joe Dehn

Chair, Libertarian Party of Santa Clara County

Kennita Watson Sunnyvale Resident

REBUTTAL TO ARGUMENT AGAINST MEASURE Y

Every Yes vote on Measure Y will support our local elementary and middle schools. Measure Y renews a local school parcel tax first approved by voters in 2011. By placing it on the ballot now, the District will save taxpayers the cost of a special election just before the current parcel tax expires—a waste of money and a threat to the quality of education provided to local students.

Measure Y:

- Provides a local, reliable source of funds that cannot be taken away by the State.
- Supports local neighborhood schools
- Does not raise taxes.

All funds from Measure Y remain in Sunnyvale to fund direct services and programs solely for Sunnyvale students. Measure Y funds will not be spent on administrator salaries or pensions.

Sunnyvale School District is well-respected for its conservative, prudent fiscal management. The District routinely receives AAA ratings, the highest available, from credit rating agencies such as Moody's and Standard and Poors. The District values the trust it has earned from the community, and it works hard to maintain that trust. As an added measure, a Community Oversight Committee reviews all parcel tax expenditures to be sure every dollar is spent exactly as the community intends.

Sunnyvale is an award-winning school district and student test scores rank among the highest in the county. Most of the opponents don't even live in Sunnyvale and have no vested interest in the quality of our schools.

Please join us and vote Yes on Measure Y.

Tara Martin-Milius Executive Director

Michelle Eugeni Parent and Community Volunteer

Allison Joe City of Sunnyvale Distinguished Resident of the Year, 2023

Kristel Wickham Community Volunteer

Hassan Lashgari Small Business Owner

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