

MEASURE GG

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

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 section 50075 *et seq.* of the California Government Code.

The Board of Trustees (Board) for the Los Altos School District (District) proposes renewing and increasing an expiring parcel tax. If approved, the renewed parcel tax will be levied in the amount of \$223 per parcel per year beginning July 1, 2017 and ending eight years later. An exemption from the proposed tax may be granted for any parcel that is an owner-occupied residence for a person 65 years or older prior to July 1 of the tax year. All property that would otherwise be exempt from property tax will also be exempt from the proposed tax. The current parcel tax of \$193 per parcel will expire on June 30, 2017. The Measure does not contain information regarding any other special taxes that may additionally be levied by the District.

State law requires the District to state the specific purposes for which the tax proceeds will be used and only spend the proceeds of the tax for these purposes. The stated purposes of the proposed tax are: (1) maintaining outstanding core academic programs in reading, writing, math and science; (2) attracting and retaining the highest-quality teachers; (3) expanding innovative science, technology, engineering and math programs to ensure students are prepared to compete in the 21st-century global economy; (4) keeping schools safe, clean and in good repair; and (5) providing other financial support to the extent of available funds to maintain the District's academic programs and operations, including the purchase of instructional equipment and supplies. No funds are to be used for administrator salaries. The District intends to share proceeds from the proposed tax with Bullis Charter School following the School's compliance with the Measure.

The District is required by law to provide additional accountability measures for the proceeds. These measures include: (1) depositing the proceeds into a fund that is separate and apart from other District funds; and (2) providing an annual written report to the Board stating the amount of funds collected and expended, and the status of any project authorized to be funded from the tax proceeds. The Board will also appoint an independent Citizens' Oversight Committee to provide oversight as to expenditures of parcel tax revenues.

The Measure provides that the appropriations limit for the District will be adjusted periodically as necessary to ensure that proceeds of this qualified special tax, and of all qualified special taxes levied by the District, may be spent for the authorized purposes.

Measure GG was placed on the ballot by the Board.

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

A "yes" vote is a vote to approve a parcel tax of \$223 per parcel on parcels within the District for eight years.

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

James R. Williams
Acting County Counsel

By: /s/ Danielle L. Goldstein
Deputy County Counsel

COMPLETE TEXT OF MEASURE GG

Los Altos School District Excellence in Education Act of 2016

Measure GG

The Board of Trustees ("Board") of the Los Altos School District ("District") has established the goal of improving academic performance and the quality of education for students in the District.

In support of this goal, since 1989, the Board has proposed and the community has overwhelmingly supported supplemental educational funding for neighborhood schools for kindergarten through eighth grade, including the funds needed to maintain outstanding core academics, retain the highest quality teachers and expand innovative programs to prepare students for future success.

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

The District seeks to maintain excellent schools, with strong core academic programs and world-class teachers which are enhanced by locally controlled parcel tax funding that is set to expire.

Property values in the District are supported and enhanced by strong schools, and may be adversely affected by a decline in the quality of education provided by the District.

Proceeds raised under this Proposition shall be authorized to be used to provide financial support for all public elementary and junior high school students in the District, but with no funds for administrators' salaries, as follows:

- maintain outstanding core academic programs in reading, writing, math and science
- attract and retain the highest-quality teachers
- expand innovative science, technology, engineering and math programs to ensure students are prepared to compete in the 21st-century global economy
- keep schools safe, clean and in good repair

and to provide other financial support to the extent of available funds to maintain the District's academic programs and operations, including the purchase of instructional equipment and supplies.

A. Amount and Basis of Tax

This qualified special tax shall authorize the District to annually levy a special tax of \$223 per Parcel of Taxable Real Property beginning July 1, 2017, and continuing for a period of eight (8) years.

This qualified special tax is estimated to raise \$2.8 million 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 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 Tax Collector's Office. All property that is

COMPLETE TEXT OF MEASURE GG-Continued

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.

This Measure shall not impact, or otherwise alter, the terms of any qualified special tax previously approved by District voters, including provisions regarding the levy of any qualified special tax or expenditure of proceeds of such tax, except as provided by Section E.

B. Sharing of Qualified Special Tax Proceeds with Bullis Charter School

It is the intent of the District to share proceeds from this qualified special tax with Bullis Charter School ("BCS"). BCS shall receive a share of the proceeds from this qualified special tax pursuant to the following provisions:

1. *Calculation of Share.* BCS' share of parcel tax proceeds shall be determined by multiplying the per-pupil share of the total annual proceeds from the levy of this qualified special tax-based upon BCS' in-District Average Daily Attendance (ADA), and the ADA of students enrolled in District schools-multiplied by BCS' in-District P-2 (2nd Period) ADA as reported in the fiscal year prior to disbursement.
2. *Accountability.* BCS shall comply with the following accountability requirements as a condition of receiving a share of the proceeds of this qualified special tax. The District reserves the right, through Board action at an open session of a public meeting, to reduce the parcel tax proceeds disbursed to BCS absent compliance with these requirements:
 - (a) BCS shall provide the District with student directory information (including student name, address, and school district of residence in sortable electronic format) to allow the District to determine BCS' in-District enrollment for purposes of calculating BCS' share of parcel tax proceeds. This information shall not be used by the District for any other purpose and the District will take all reasonable measures to protect this information pursuant to applicable federal and State law.
 - (b) BCS shall spend its share of the proceeds in a manner consistent with, and only for the purposes identified in, this Measure.
 - (c) BCS shall adhere to the highest levels of transparency in its expenditure of its share of the proceeds, in part, through compliance with the following requirements:
 - i. BCS shall only approve the expenditure of proceeds in a duly agendized open session meeting of its governing board.
 - ii. Following any fiscal year in which BCS receives proceeds from this qualified special tax, BCS shall annually provide a written report accounting for its expenditure of parcel tax proceeds in the previous fiscal year to the Board no later than September 15. The report shall provide sufficient detail for the Board to determine if BCS expended its share of the proceeds as required by this Measure. The Board will forward the report from BCS to the Citizens'

COMPLETE TEXT OF MEASURE GG-Continued

Advisory Committee on Finance for inclusion in its annual report to the community.

- iii. BCS shall track its expenditure of its share of proceeds separately from all other revenues, and by resource code, for the purposes of making its annual report to the District.
3. *Distribution of Proceeds.* The District shall only be required to distribute proceeds from this qualified special tax to BCS following BCS' compliance with the terms of this Measure. Following BCS' compliance with the terms of this Measure, the District shall disburse BCS' share of proceeds on the same schedule as it disburses parcel tax proceeds to District schools, and in accordance with its receipt of property tax revenues from the County of Santa Clara, no later than January 15 and May 15 of each fiscal year. The District will make a single annual adjustment based upon BCS' reported P-2 ADA in the fiscal year of disbursement. If BCS fails to comply with the terms of this Measure, any proceeds which would otherwise be distributed to BCS shall be set aside and may be otherwise distributed by the Board consistent with the provisions of this Measure.

C. Senior Exemption

Under 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 who will attain 65 years of age (or older) prior to July 1 of the tax year and who occupy(ies) that parcel as their principal residence ("Senior Citizen Exemption").

The District shall annually provide to the Santa Clara County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an exemption.

D. Claims/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 any exemptions, the application of the definition of "Parcel of Taxable Real 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. Any application for exemption from the tax in a specific tax year must be submitted to the District prior to July 1 of the tax year.

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 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.

E. Appropriations Limit

Pursuant to California Constitution Article XIIB and applicable laws, the appropriations limit for the District will be adjusted periodically as shall be necessary to ensure that proceeds of this qualified special tax, and of all qualified special taxes levied by the District, may be spent for the

COMPLETE TEXT OF MEASURE GG-Continued

authorized purposes. This provision shall be deemed to be declaratory of existing procedures governing District expenditures.

F. Mandatory Accountability Protections

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above. The proceeds of the special tax shall be deposited into an account, which shall be kept separate and apart from other funds of the District.
2. *Annual Reports.* 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, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Oversight Committee.* The Board shall provide for an oversight committee (which may be the existing Citizens' Advisory Committee on Finance) to oversee the special taxes collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board may establish and revise, requirements regarding the composition, duties, and other necessary information regarding the committee's operation. For any year in which BCS provides the District with a report of its expenditure of special tax proceeds, the Committee shall include this information in any report it issues on the expenditure of the special tax proceeds.
4. *BCS Accountability.* BCS' expenditure of any proceeds from the qualified special tax shall comply with the accountability requirements found in Section B above.

G. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified 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 educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

H. 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 GG

Vote Yes on GG to retain excellent teachers and safeguard outstanding core academic programs that consistently place our local elementary and junior high schools among the top 1% in the state.

Our award-winning neighborhood schools not only prepare our children for lifelong success, but also protect high property values for our entire community.

Measure GG preserves current levels of funding for our schools to continue the excellent education we expect in Los Altos. By attracting and retaining the best teachers and continuing support for exceptional core academic programs, we can ensure a top-notch education for every public school student.

Measure GG protects innovative classroom programs like science, technology, engineering and math to ensure our students are prepared to compete in the 21st-century global economy.

Best of all, Measure GG funding goes straight to our neighborhood schools and is controlled locally. The state cannot take a single penny.

Vote Yes on GG—Protect the Keys to Academic Excellence

- Attract and retain the highest quality teachers
- Maintain outstanding core academic programs
- Expand innovative science, technology, math and engineering programs

Every Penny Stays Here In Our Community

- Measure GG funds stay here in our local schools and cannot be taken away by the state
- Citizen oversight and annual audits will continue to ensure all funds are spent as promised
- Nothing can be spent on administrators' salaries
- Senior citizen homeowners are eligible for an exemption
- Measure GG expires in eight years and cannot be renewed without voter approval

We know our elementary and junior high schools are an integral part of what makes our community a desirable place to live. Join parents, teachers and local business in voting Yes on GG—Keep Los Altos Schools Strong.

ARGUMENT IN FAVOR OF MEASURE GG-Continued

www.ExcellentLosAltosSchools.org

/s/ Roy Lave

Executive Director Emeritus, Los Altos Community Foundation,
Former Mayor, City of Los Altos

/s/ Julie Rose

President, Los Altos Chamber of Commerce

/s/ Kim Graham

LASD Citizens' Advisory Committee for Finance, 40 Year Mountain
View Resident

/s/ Shali Sirkay

Executive Vice-President, Los Altos Mountain View PTA Council,
LASD Parent

/s/ John Radford

Council Member, City of Los Altos Hills

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE GG

In 2014, voters approved a \$150,000,000 bond measure and now the District is coming back for more loot.

In 2011, voters approved a \$193 parcel tax and now they're coming back for a whopping increase to \$223 per parcel for 8 more years.

According to the web site: www.ed-data.org, the district revenues for 2014-15 (latest figures available) are \$52,095,239 or \$11,401 per student, which is 118% of the statewide average here in California.

If the district is already spending 118% over the statewide average, why do they need to increase the parcel tax?

Answer: they don't.

Wouldn't be sweet if just once a "temporary tax" actually expired?

They want \$223 per parcel on top of the \$150,000,000 bond measure debt expense approved in 2014--NOT counting bond interest expense.

It's time we said no to the tax and spend special interest crowd and reject this parcel tax.

Just once, wouldn't you like to see a "temporary tax" actually be temporary?

More money spent on schools will NOT result in higher test scores, but will result in bigger bureaucracies and fatter pensions. Please **vote NO on Measure EE**.

And don't believe the lie that "no funds for administrators salaries". All money is fungible, so money raised by this tax will free up other funds for administration salaries and bloated pensions.

For more information, visit www.SVTaxpayers.org/2016-los-altos-school-parcel-tax

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

/s/ John M. Inks
Mountain View City Councilmember

ARGUMENT AGAINST MEASURE GG

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/s/ Mark W.A. Hinkle
President: Silicon Valley Taxpayer Association

/s/ John M. Inks
Mountain View City Councilmember

REBUTTAL TO ARGUMENT AGAINST MEASURE GG

The authors of the argument against Measure GG habitually oppose school ballot measures. Flip through the pages of your ballot book to find that one of the authors is opposing every school measure on the ballot and doesn't live in our community.

We live, work and send our children to school in Los Altos School District and know the facts. That's why we're voting Yes on GG.

Measure GG renews existing funding for our schools that will expire next year. It supports excellent core academics and outstanding teachers in our local schools.

State funding for our local elementary schools is down nearly 50% from 2008 levels, and another 30% of school funding is set to expire in the next five years. Measure GG renews a critical, stable source of local funding to keep our schools among the best in the state.

Measure GG supports academics, not administrators' salaries or pensions.

The Los Altos School District Citizens' Advisory Committee for Finance verifies that all funds are spent for voter-approved purposes and will continue to audit Measure GG.

Measure GG supports all local elementary and junior high school students.

It maintains current funding for Los Altos School District and provides an outstanding education for all public school students in our community.

Our schools keep our home values high.

Our schools are a source of pride and a top priority for our community. Measure GG is locally controlled, can't be taken by the state and dedicated to our neighborhood schools.

Join us: vote Yes on GG.

www.ExcellentLosAltosSchools.org

/s/ Emy Thurber
60 Year Los Altos Resident

/s/ Lenny Siegel
Mountain View City Council

/s/ Abby Ahrens
Los Altos Hotel Owner and Realtor

/s/ Larry Chu
Owner, Chef Chu's

/s/ Robin A. Abrams
Past Chairman and Current Member, LASD Citizens' Advisory
Committee for Finance