COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE I-Continued

If at least two-thirds of all voters casting ballots in the District vote "yes" on Measure I, the tax will be approved.

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INTRODUCTION AND PURPOSE

To provide funding for programs which prepare students for transfer to four-year colleges and universities, provide local reliable funding that cannot be taken by the State, attract and retain high quality faculty, ensure an affordable education to local students and families, support homeless, hungry students, maintain programs to prepare students for good-paying jobs, provide counselors, provide financial aid to low-income students, with no proceeds used for administrators' salaries, benefits and pensions, the San Jose-Evergreen Community College District ("District") proposes a voter approved student support parcel tax for a period of nine years from starting date of July 1, 2021 at a rate of $18 per parcel per year, and to implement accountability measures, to ensure the funds are used to help:

- Provide assistance to students to keep college affordable.
- Better prepare students and workers for transfer to four-year colleges and universities;
- Maintain programs that prepare students for the good-paying jobs;
- Provide financial aid to low-income students and students who are the first in their family to attend college;
- Provide affordable programs to students facing food insecurity and hunger;
- Support students experiencing homelessness;
- Offer classes to all students to ensure that they are aware of the biases about different ethnic and racial communities and are trained to be part of a culturally competent workforce.
- Attract and retain a high-quality faculty;
- Expand mental health services and counselors; and
- Provide assistance with the cost of student fees and books to help students graduate on time.

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

DEFINITION OF "PARCEL"

For purposes of the student support parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the San Jose-Evergreen Community College District, that receives a separate tax bill for ad valorem property taxes from the Santa Clara County Assessor. All property that is otherwise exempt from or upon which are levied no ad valorem property taxes in any year shall be exempt from the educational and teacher excellence parcel tax in such year.

For purposes of this education 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 educational and teacher excellence parcel tax.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the student support 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 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 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 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.