

**CAMPBELL UNION HIGH SCHOOL DISTRICT
MEASURE L**

To ensure students receive engaging distance learning instruction that accelerates learning and can safely return to in-person school with smaller class sizes to facilitate social distancing guidelines as the pandemic subsides, shall the Campbell Union High School District measure be adopted renewing an existing \$85 annual parcel tax that can be ended by voters, providing approximately \$4,814,485 annually, exempting senior and qualified disabled citizens, subject to independent oversight, annual audits, and local control?

YES
NO

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

The Campbell Union High School District ("District") Board of Trustees ("Board") has placed Measure L on the ballot to authorize an annual parcel tax of \$85 per parcel, beginning on July 1, 2021 and continuing on an ongoing basis unless ended by the voters by a future measure. According to the Measure, the parcel tax will raise approximately \$4.8 million per year. This parcel tax would replace the existing 2013 Measure A annual parcel tax of \$85 per parcel, which expires on June 30, 2021.

The stated purposes of the parcel tax are to provide safe and clean schools; maintain or reduce class sizes; develop and improve curriculum for all students, including in-person and distance learning curriculum; develop protocols to allow students to safely return to in-person schooling; recruit and retain top talent; and teach technology skills to train students for high-demand jobs. The tax may not be used for administrator salaries, benefits, or pensions.

The tax applies to any parcel of land that lies wholly or partially within the District that receives a separate tax bill for property taxes from the Santa Clara County Tax Collector. A parcel tax exemption may be obtained by the owner and occupant of a single-family residence who is either: (1) 65 years of age or older on or before June 30 of the fiscal year immediately preceding the year in which the tax would apply, or (2) receiving Supplemental Security Income for a disability, regardless of age. Parcel owners must submit exemption applications to the District.

The District is required by law to institute additional accountability measures for the tax proceeds. These measures include: (1) using the tax proceeds only for the specific purposes described in the Measure; (2) depositing the tax proceeds into a separate account from other District funds; and (3) providing an annual written report to the Board detailing the amount of funds collected and expended and the status of any project(s) authorized to be funded by parcel tax proceeds. In addition to these requirements, if the parcel tax is approved, the Board will create and appoint members to a Citizens' Oversight Committee to oversee the expenditure of parcel tax revenues.

A "yes" vote is a vote to approve a special tax of \$85 per parcel within the District on an ongoing basis unless terminated by the voters.

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

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

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

James R. Williams
County Counsel

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COMPLETE TEXT OF MEASURE L

To ensure students receive engaging distance learning instruction that accelerates learning and can safely return to in-person school with smaller class sizes to facilitate social distancing guidelines as the pandemic subsides, shall the Campbell Union High School District measure be adopted renewing an existing \$85 annual parcel tax that can be ended by voters, providing approximately \$4,814,485 annually, exempting senior and qualified disabled citizens, subject to independent oversight, annual audits, and local control?

PARCEL TAX AUTHORIZATION

By approval of this proposition by at least two-thirds of the registered voters voting on the proposition, the District will be authorized to renew without increasing the existing levy of an education parcel tax of \$85 per parcel annually to maintain a high-quality education in District high schools, subject to all the accountability requirements specified below. If approved, the special tax will be levied on an ongoing basis until ended by the voters.

PURPOSES

Given the unprecedented global pandemic we are currently facing, Campbell Union High School District, which includes Branham, Del Mar, Leigh, Prospect, Westmont, Boynton and Campbell Adult and Community Education (CACE), is seeking to renew the existing education parcel tax that will be used to protect quality education and further strengthen protocols to keep students and staff safe. The specific purposes of the education parcel tax are described as follows:

- Provide safe and clean schools
- Maintain or reduce class sizes
- Continue to develop and improve curriculum that is engaging for all students and is delivered by distance learning or in person
- Plan and develop protocols to allow students to safely return to in-person school
- Recruit and retain top talent
- Teach technology skills to train students for high-demand jobs

The Board of Trustees will not fund any program other than those listed above from the proceeds of the education parcel tax. Under no circumstances shall any of the proceeds of the education parcel tax be used for administrators' salaries, benefits or pensions.

EDUCATION PARCEL TAX AND PROCEDURES

Amount of Education Parcel Tax. Subject to two-thirds approval of the voters, the existing education parcel tax of \$85 annually per parcel levied on an ongoing basis until ended by the voters (except exempt parcels, as described below), shall become effective commencing with fiscal year 2021-22 and shall be collected by the Santa Clara County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector.

Definition of Parcel. A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the Santa Clara County Tax Collector.

COMPLETE TEXT OF MEASURE L-Continued

Exemptions. The following exemptions shall apply to the levy of the qualified special tax.

- Otherwise Exempt Property. All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.
- Senior Citizen Exemption. An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel subject to the education parcel tax.
- Supplemental Security Income Exemption. An exemption shall be available to persons who receive Supplemental Security Income ("SSI") for a disability, regardless of age, and own and occupy as a principal residence a parcel subject to the education parcel tax.

Property owners seeking the Senior Citizen, SSI or SSDI exemption must apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the Santa Clara County Tax Collector.

Exclusive Procedures. The procedures described herein with respect to the levy and collection of the education parcel tax and exemptions, and any additional procedures established by the Board of Trustees of the District, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the qualified 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. The District's Board of Trustees may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the education parcel tax.

ACCOUNTABILITY MEASURES

Government Code Accountability. 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 qualified special taxes levied in accordance with this Measure:

- the specific purposes of the education parcel tax shall be those purposes identified above under the heading "PURPOSES,"
- the proceeds of the education parcel tax shall be applied only to those specific purposes identified above under the heading "PURPOSES,"
- a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited; and
- the chief fiscal officer of the District shall file an annual written report with the Board of Trustees of the District showing (1) the amount of funds collected and expended from the proceeds of the education parcel tax and (2) the status of any projects, programs or purposes identified above under the heading "PURPOSES."

Citizens' Oversight Committee. In addition to the accountability measures required by the Government Code, an independent Citizens'

ARGUMENT IN FAVOR OF MEASURE L-Continued

Thank you for your continued support of our community schools. Learn more at www.ExcellentLocalSchools.org

Jennifer Petroff
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Julie Reynolds-Grabbe
Governing Board Member, Moreland School District

Carol Presunka
Governing Board Member, Cambrian School District

Kalen Gallagher
Governing Board Member, Campbell Union High School District

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE L

This is not the time for "taxation as usual".

Many people have lost their jobs. Others are working reduced hours. Many businesses have reduced revenue, and some have been forced to shut down entirely. Some may never re-open.

Individuals, households, and businesses have all had to adapt to this crisis, by cutting costs and being more careful about spending their limited funds on only the most essential activities.

School boards need to do their share, by focusing their efforts on controlling costs and by prioritizing only the most essential things.

This is not the time for "taxation as usual".

There is a reason that parcel taxes usually are approved for a limited number of years. It is so that voters will have a chance to reconsider them if the situation has changed.

This is such a time. The situation has changed.

The budget assumptions behind proposals like this are no longer valid. Even after schools can open, many parents will be considering home schooling or online learning as a permanent option, and many traditional school-associated activities just do not make sense now.

With fewer students doing fewer things, asking for approval of a tax like this is the wrong approach.

This is not the time for "taxation as usual".

This is the time to demand that the school board take a fresh look at their budget and come up with a new plan, not expect voters to "simply renew" an obsolete plan.

Vote NO on Measure L.

www.SVTaxpayers.org

Mark W.A. Hinkle
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