

**FREMONT UNION HIGH SCHOOL DISTRICT
MEASURE M**

To renew its existing parcel tax without increasing the annual levy, support strong academic programs in reading, writing, math, science, technology and engineering, and prepare students for college and careers by attracting and retaining high quality teachers and staff, shall the Fremont Union High School District measure to renew its existing \$98 parcel tax providing approximately \$5 million annually for 8 years, with citizen oversight, exemptions for seniors, and all funds benefitting local high schools be adopted?

**YES
NO**

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

The Fremont Union High School District ("District") Board of Trustees ("Board") has placed Measure M on the ballot to authorize an annual parcel tax of \$98 per parcel, beginning on July 1, 2022, for eight years. According to the Measure, the parcel tax will raise approximately \$5 million per year. This parcel tax would extend, without increasing, the existing 2014 Measure J annual parcel tax, which expires on June 30, 2022.

The stated purposes of the parcel tax are to protect teaching positions; avoid increased class sizes; ensure that the District's high school students are prepared to compete for college and university admission; provide support for programs in reading, writing, social studies, science, technology, math, and engineering; and provide other financial support to maintain and support the District's academic programs, including the purchase of instructional equipment, materials, and supplies.

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: (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, (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% of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services. Parcel owners must submit exemption applications to the District on or before June 15 of any year. Exemptions granted by the District will remain in effect until the parcel owner becomes ineligible.

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 District will establish a Citizens' Oversight Committee to oversee the expenditure of parcel tax revenues.

A "yes" vote is a vote to approve a special tax of \$98 per parcel within the District for eight (8) years beginning on July 1, 2022.

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

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

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

James R. Williams
County Counsel

By: Julia B. Spiegel
Deputy County Counsel

COMPLETE TEXT OF MEASURE M

FREMONT UNION HIGH SCHOOL DISTRICT KEEP OUR HIGH SCHOOLS EXCELLENT ACT OF 2020

This Proposition may be known and referred to as the "Fremont Union High School District Keep Our High Schools Excellent Act of 2020" or as "Measure M".

FINDINGS

All five high schools that comprise the Fremont Union High School District—Cupertino, Fremont, Homestead, Lynbrook, and Monta Vista High Schools—exceed State standards for student achievement and have been recognized as California Distinguished Schools, sending 90% of its enrolled students to college.

District growth and expenses have outpaced the State education funding.

The current Measure J parcel tax will expire in 2022 if not re-approved, leaving critical educational programs at risk after the current school year.

Continuation of the existing parcel tax for local high schools will help preserve funding to protect excellent teaching, avoid increased class sizes, and maintain academic programs.

By renewing the District's current parcel tax, local voters can ensure that our schools will receive a stable, reliable, local source of funding.

TERMS AND PURPOSES

Upon approval of two-thirds of those voting on this Proposition, the District shall be authorized to levy a qualified special tax (education parcel tax) in the maximum annual amount equal to the current rate of \$98 per parcel of taxable real property in the District, for eight years commencing July 1, 2022.

The education parcel tax authorized by this Act will renew the existing Measure B education parcel tax approved by the voters of the District on November 4, 2014 which expires by its own terms on June 30, 2022.

Moneys raised under this Keep Our High Schools Excellent Act of 2020 shall be authorized to be used only to provide financial support to local school programs in accordance with priorities established by the Board of Trustees and to the extent of available funds, including to:

1. to protect teaching positions;
2. to avoid increased class sizes;
3. to assure that the District's high school students are prepared to successfully compete for college and university admission and provide support for programs in reading, writing, social studies, science, technology, math and engineering;

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

EXEMPTIONS—SENIOR CITIZENS; RECIPIENTS OF SUPPLEMENTAL SECURITY INCOME; RECIPIENTS OF SOCIAL SECURITY DISABILITY INSURANCE BENEFITS

COMPLETE TEXT OF MEASURE M-Continued

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the education parcel tax. Persons receiving Supplemental Security Income for a disability, regardless of age, shall also be exempt. Persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250% of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, shall also be exempt.

Exemptions granted pursuant to this section shall remain in effect until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner. Exemptions shall be managed pursuant to procedures described below and as further prescribed by California Government Code Section 50079(e), the Board of Trustees, and as required by law or by the Santa Clara County Tax Collector.

ACCOUNTABILITY PROVISIONS

Independent Citizens' Oversight Committee. The Board of Trustees shall establish an independent Citizens' Oversight Committee (which may be the existing Measure B oversight committee) to ensure that moneys raised under this Keep Our High Schools Excellent Act of 2020 are spent wisely and only for the purposes named in this Proposition. The Board of Trustees shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee's formation and operation.

Independent Annual Audit. Upon the levy and collection of the education parcel tax, the Board of Trustees shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as any proceeds remain unexpended, the Superintendent of the District shall cause an independent financial auditor to prepare a report to be filed with the Board of Trustees no later than December 31 of each year, commencing December 31, 2022, 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 the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Trustees.

Specific Purposes. All of the purposes named in this Proposition shall constitute the specific purposes of the education parcel tax, and the proceeds thereof shall be applied only for such purposes.

LEVY AND COLLECTION

The education parcel tax shall be collected by the Santa Clara County Tax Collector at the same time and in the same 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.

"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 Santa Clara County Tax Collector. "Parcel of taxable real property" shall exclude in each year all parcels which are otherwise exempt from or on which are levied no *ad valorem* property taxes in any year, and all parcels which have qualified for an eligible exemption provided by this Proposition.

The District shall annually provide a list of parcels to the Santa Clara County Tax Collector which the District has approved for an exemption in accordance with this Proposition. Eligibility for either exemption shall be determined solely by the District, and any taxpayer wishing to challenge

COMPLETE TEXT OF MEASURE M-Continued

the District's determination, or claim a refund or reimbursement of taxes paid while eligible for an exemption, shall apply directly to the District.

The Santa Clara County Assessor's determination of exemption or relief for any reason of any parcel from taxation, other than through the exemptions provided for herein, 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 Part 9 of Division 1 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax 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 Proposition concur, that every section, paragraph, sentence and clause of this Proposition 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 Proposition 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 M

A Yes vote on Measure M will renew a local school parcel tax first approved by voters in 2004. Measure M will continue to provide high schools in the Fremont Union High School District, Cupertino, Fremont, Homestead, Lynbrook and Monta Vista, with stable, reliable funds.

Measure M supports our local high schools which are known for rigorous academic programs, outstanding graduation rates and test scores, and preparing students for college and careers. Without Measure M, the District will lose more than \$5 million per year, making it more difficult to attract great teachers and provide a variety of course options for our students.

Measure M funds will be used to:

- Maintain strong academic programs in science, math, social studies, technology and engineering
- Prepare students for college and careers
- Support the District's academic programs, including the purchase of instructional equipment, materials and supplies
- Attract and retain high quality teachers and staff

Measure M will not increase taxes. Measure M also offers senior citizens an exemption and the District will continue to grant all current exemptions.

Great teachers are at the center of student achievement, but our high schools have been losing some of our best teachers because they cannot afford to live in our community. Passage of Measure M will help keep teacher and support staff salaries competitive to prevent our top quality teachers and staff from leaving.

All revenue from Measure M will be spent here on our local schools and cannot be taken away by the State. A citizens' oversight committee and annual audits will ensure all funds are spent as promised, and no funds may be spent on administrator salaries.

Please join us and vote Yes on Measure M.

Larry Stone
Santa Clara County Assessor

Barbara Nunes
Former Principal and Board Member

Reid Myers
Board Member-Sunnyvale School District

Ben Picard
Former Superintendent, Sunnyvale Elementary

Liang-Fang Chao
Councilmember, City of Cupertino

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE M

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 to expect approval of an obsolete plan.

Vote NO on Measure M.

www.SVTaxpayers.org

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

Mary Gingell

Steven B. Haug

Joe Dehn
Chair, Libertarian Party of Santa Clara County

ARGUMENT AGAINST MEASURE M

Thanks to the state and federal shutdown of the schools, with the unlikely return of students onto school campuses anytime soon, there are going to be significant savings to the taxpayers because of those school closures.

So, why the "temporary" tax increase for 8 more years and not the normal 6 years?

In 2018, voters passed a \$275,000,000 bond measure to "improve energy efficiency".

Where did the money go from those energy savings? Answer: more administration.

Now the School District is back, once again, asking for our approval to extend that 2014 parcel tax for another 8 years. The School District always uses the same threats to try to scare us into voting for more debt and higher taxes.

This time we should say NO.

The School District is already paying teachers way above statewide averages:

	District Pay	Statewide
Lowest Salary Offered	\$72,744	\$30,000
BA + 60	\$93,683	\$73,686
Highest Salary Offered	\$123,612	\$159,627
Average Paid	\$107,229	\$82,746

(Source: Education Data Partnership, www.Ed-Data.org)

And when you consider that teachers only work 185 days a year, compared to those in the private sector that work, on average, 240 days a year (not counting vacation and holidays), they are very well compensated for their job.

California is already suffering under a huge tax burden that is driving businesses and jobs to other states or overseas. And with record unemployment, many are struggling to pay rent/mortgages. Another tax is the last thing we need.

Tax wise, we are suffering from a death of a thousand cuts.

You can be for schools, for students, for teachers, and **against Measure M.**

Please vote NO on Measure M.

For more information: www.SVTaxpayers.org

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

Joe Dehn
Chair, Libertarian Party of Santa Clara County

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REBUTTAL TO ARGUMENT AGAINST MEASURE M

A Yes vote on Measure M will support our local high schools, Cupertino, Fremont, Homestead, Lynbrook and Monta Vista through the renewal of a parcel tax first approved by voters in 2004. This measure will continue to provide critical support for one of the most respected and highest performing high school districts in California.

Measure M will not raise taxes and explicitly prohibits funds from being used on administrator salaries. All funds will be used to provide our high schools with reliable, stable funds to support classroom programs and to attract and retain the outstanding teachers and staff our community expects.

The Fremont Union High School District has consistently used taxpayer dollars wisely and its credit rating by Moody's and S&P is the highest possible. The bond program has renovated classrooms, replaced deteriorating roofs and upgraded safety and security at all high schools. However, bond funds can only be used for facilities and cannot be used for ongoing programs to meet the needs of all students.

If Measure M is not renewed, the District would have to cut \$5 million from its budget, which would significantly impact many classroom programs. These cuts would impact our students--not the opponents, who do not live in the District.

Please join us in support of our high school students and vote Yes on Measure M.

Glenn Hendricks
Former Mayor & Sunnyvale City Council Member

Lori Cunningham
Board President, Cupertino Union School District

David Fung
Co-President, FUHSD Citizens Oversight Committee

Soma McCandless
Parent/Former Cupertino Union School District Board Member

Gopal Kumarappan
Parent and Community Volunteer