

**LOMA PRIETA JOINT UNION SCHOOL DISTRICT
MEASURE N**

To support high academic achievement for local students and provide stable local funding to maintain outstanding core academic programs in reading, writing, math, history and science, retain qualified and experienced teachers, and prepare students for an excellent high school, shall Loma Prieta Joint Union Elementary School District's measure be adopted, extending without increasing its \$164 school parcel tax for seven years raising \$328,000 annually, with senior exemptions, independent citizen oversight, and all funds benefitting local students?

**YES
NO**

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

The Loma Prieta Joint Union Elementary School District ("District") Board of Trustees ("Board") has placed Measure N on the ballot to authorize an annual parcel tax of \$164 per parcel, beginning on July 1, 2021, for seven years. According to the Measure, the parcel tax will raise approximately \$328,000 per year. This parcel tax would extend, without increasing, the existing 2013 Measure H annual parcel tax, which expires on June 30, 2021.

The stated purposes of the parcel tax are to retain highly qualified and experienced teachers; maintain and protect strong core academic programs in reading, writing, math, history, and science; and prepare students for high school. 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 boundaries that receives a separate tax bill for property taxes from the Santa Clara County or Santa Cruz County Tax Collector. Owners of contiguous parcels that are used solely for owner-occupied single-family residential purposes and are held under identical ownership may apply to the District by June 15 of each year for their contiguous parcels to be treated as a single parcel.

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 before June 15 of any year.

Owners of parcels used solely for owner-occupied, single-family residential purposes and currently exempted from the District's Measure H parcel tax will automatically be exempted from this Measure without needing to submit a new exemption application.

The District is required by law to follow 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 maintain its

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

existing independent committee to oversee the expenditure of parcel tax revenues.

A "yes" vote is a vote to approve a special tax of \$164 per parcel within the District for seven (7) years.

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 N, the tax will be approved.

James R. Williams
County Counsel

By: Julia B. Spiegel
Deputy County Counsel

COMPLETE TEXT OF MEASURE N

LOMA PRIETA JOINT UNION ELEMENTARY SCHOOL DISTRICT
School Parcel Tax Measure N

INTRODUCTION AND PURPOSE

To support academic excellence to retain and attract quality teachers, and to provide local reliable funding for local schools that cannot be taken by the State, with no proceeds used for administrators' salaries, benefits and pensions, the Loma Prieta Joint Union Elementary School District ("District") proposes to extend without increasing its existing school parcel tax for a period of seven (7) years, starting on July 1, 2021, at a rate of \$164 per parcel per year, with an exemption available for senior citizens and certain disabled persons, and to implement accountability measures, including citizen oversight, to ensure the funds are used to help:

- Retain highly qualified and experienced teachers;
- Maintain and protect strong core academic programs in reading, writing, math, history and science;
- Prepare students for high school;

Pursuant to Government Code Section 50075.1, the proceeds of the school parcel tax shall only be applied for the purposes stated above. The proceeds of the parcel tax shall be deposited into a separate account created by the District.

UNDER NO CIRCUMSTANCES SHALL ANY OF THE PROCEEDS OF THE SCHOOL PARCEL TAX BE USED FOR ADMINISTRATORS' SALARIES, BENEFITS OR PENSIONS.

DEFINITION OF "PARCEL"

For purposes of the parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Loma Prieta Joint Union Elementary School District that receives a separate tax bill for *ad valorem* property taxes from either the Santa Clara County Assessor or the Santa Cruz County Assessor, as applicable. All property that is otherwise exempt from or upon which are levied no *ad valorem* property taxes in any year shall also be exempt from the parcel tax in such year.

For purposes of this 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 school parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to Government Code Section 50079(b)(1), any owner of a Parcel used solely for owner-occupied, single-family residential purposes and who are either (a) 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 (b) persons receiving Supplemental Security Income for a disability, regardless of age, or (c) 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, may obtain an

COMPLETE TEXT OF MEASURE N-Continued

exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District.

Persons who are owners of Parcels used solely for owner-occupied, single-family residential purposes and currently exempted from the District's Measure H parcel tax shall automatically be exempted from this Measure without having to file a new application.

The District may establish administrative procedures to periodically verify the continuance of any previously granted exemption.

With respect to all general property tax matters within their respective jurisdictions, either the Santa Clara County or the Santa Cruz County Treasurer and Tax Collector or other appropriate county tax officials, 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 school parcel tax, including any exemptions and the classification of property for purposes of calculating the tax, the decisions of the District shall be final and binding.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the 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 that would otherwise occur.

ACCOUNTABILITY MEASURES

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 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 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 school 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; and (e) the District will maintain its existing parcel tax oversight committee to review the expenditure of parcel tax revenues.

ARGUMENT IN FAVOR OF MEASURE N

VOTE YES on Measure N to protect the outstanding education students receive at Loma Prieta Elementary School and C.T. English Middle School without raising tax rates!

Loma Prieta Elementary and C.T. English Middle schools are part of what makes our mountain community unique. Great teachers and rigorous math, science, history, reading, and writing curriculum have prepared generations of mountain children to succeed in high school, college, and careers.

Unfortunately, years of state budget cuts have hurt our mountain schools. And now, with the ongoing financial effects of the coronavirus pandemic, we face tens of thousands of dollars in further lost revenues. **Measure N is necessary! We depend on local revenue to supplement limited State funding.**

Measure N does NOT increase tax rates. It simply extends our already existing modest parcel tax, which would otherwise expire after the 2020-21 school year. Measure N won't solve all our funding needs, but it will help retain exceptional teachers and protect core programs in our mountain schools.

The funds Measure N will protect are critical to our district, helping us:

- **Maintain** outstanding core academic programs in reading, writing, math, history, and science
- **Retain** highly qualified and experienced teachers
- **Prepare** Loma Prieta and C.T. English students to thrive in a rigorous high school environment

Taxpayer protections are REQUIRED. NO funds are allowed for administrators' salaries. Independent Citizens' Oversight and mandatory audits are required for fiscal accountability.

Measure N costs less than \$14 a month for property owners. A senior citizen exemption is available. Every penny stays local to benefit Loma Prieta and C.T. English schools and students only. This money cannot be taken away by the State.

Whether or not you have school-age children, protecting the high quality of our public education is a wise investment. Good schools protect property values and keep our mountain community strong.

Join teachers, parents, and residents in **VOTING YES on Measure N!**

Patti Hughes
Assistant Principal, Los Gatos High School, Retired

Phillippa Siersema
Measure H Citizens Oversight Committee Member

Kevin Arnold
Longtime Mountain Resident, Entrepreneur

Lila Jones
LPJUSD Parent and Lifelong Mountain Resident

Neil Wiley
Editor and Publisher, Mountain Network News

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE N

The proponents of this new tax rely on manipulative, emotional arguments that lack substantive supporting data.

FACT: An "**extended**" tax is a **NEW TAX**.

FACT: State funding is *supposed* to be limited for our district! The proponents neglect to mention that Loma Prieta Joint Union School District is one of only 10% of California schools known as "**Excess Tax Districts**," meaning our local revenues exceed state funding limits. Why? Because your property taxes are already through the roof! Our "**Excess Tax District**" brings in much more per pupil than other districts that rely on state funding. And according to the district's own data, our limited state revenue has actually been increasing! Don't be deceived by this misleading argument.

FACT: The COVID impact on revenue is negligible. The proponents claim the district is facing "tens of thousands of dollars" in lost revenue due to COVID. If we generously call it \$100k, this represents just 1.3% of total revenue. The COVID recession has impacted all of us—not just the recipients of tax dollars, but more so the people who pay taxes. **Why is an unprecedented economic crisis the right time for a new tax on our community?**

FACT: Responsible fiscal management makes good schools better and protects property values. **Demand fiscal accountability!**

Don't be fooled by manipulative arguments. Our kids, teachers, and community deserve responsible leadership and management of our public dollars.

Mountain community matters—say no to destructive out of control taxes.

Join educators, parents, and residents in **voting NO on N**.

<https://www.lpta95033.org/>

C. Wayne Crabbs
Long Time Mountain Resident

Marc A. Zammit
Long Time Mountain Resident

Gary W. Whitney
40+ Year Resident

Deborah Whitney
30+ Years Resident

ARGUMENT AGAINST MEASURE N

Voters should reject this new tax. The Loma Prieta Joint Union School District received a \$164 per parcel tax increase in 2013, **with the promise that it would be a temporary 7-year stop gap measure.** "Nothing is as permanent as a temporary tax." Since 2000, there have been 8(!) tax increases on the ballot in our district. In 2018, the district received a new tax which indebts our students and community until the year 2052!

District leadership has been deficit spending for years, even with the soon-to-expire parcel tax funds. They take for granted that the supply of taxpayer dollars is endless. Taxpayers must live within their means—and so should the Loma Prieta Joint Union School District.

Spending per student has increased to \$15,842 per year—or 121% of the state average. Enrollment is decreasing and property tax revenue is increasing. Poor fiscal management leaves us facing new taxes every two years and constant appeals for donations. The dedicated and hard working teaching staff in our district deserve a sustainable budget that recognizes fiscal realities.

Flat-rate parcel taxes especially impact the poorest members of our community. Consider how this new tax will disproportionately affect families who are already struggling financially—\$1,968 over the course of the tax. Recruiting and retaining qualified teachers cannot be furthered by worsening our already absurd tax rates and housing costs.

District leadership has demonstrated contempt for transparency and public accountability, and it is irrational to give them more money. Consider recent revelations of many tens of thousands of taxpayer dollars spent on investigations and reports still being improperly withheld from the public.

We can best serve our kids and community by demanding responsible fiscal management and by focusing on developing students' core academic skills.

You can be FOR schools, FOR students, and AGAINST Measure N. Please vote NO on Measure N.

Erin Watson
Business Owner

Shahryar Rokni
District Parent

Rachel L. Thompson
District Parent

Tara Murphree
Property Owner District Parent

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

REBUTTAL TO ARGUMENT AGAINST MEASURE N

We must continue to invest in our children to protect the outstanding education they receive at Loma Prieta Elementary School and C.T. English Middle School without raising tax rates!

Don't be deceived by the opponents' inaccurate, cynical and misleading statements.

Here are the facts:

FACT: Measure N is about one thing—maintaining the quality of education in our mountain elementary and middle schools.

FACT: Measure N will NOT raise your tax rate. It simply extends **without increasing** the existing measure.

FACT: Voters approved **Measure H in 2013 to prevent devastating cuts** to our local schools in the wake of the Great Recession. Now in the COVID-19 era, and given continued cuts in State funding, the need for community support of our mountain schools is even greater.

FACT: Without Measure N, significant existing funding will disappear from LPJUSD school budgets, meaning drastic cuts to academic programs, increased class sizes, and maintaining only basics at our schools.

FACT: The District has already had to slash its budget, improve efficiencies, establish a Budget Advisory Committee, and made cuts as far away from the classroom as possible, all while maintaining a high level of education for local mountain students.

FACT: The quality of LPJUSD schools, teachers, class sizes, and challenging instructional programs depends on Measure N to supplement limited State funding.

FACT: Independent Citizens' Oversight and mandatory audits are required for fiscal accountability, and an exemption is available for senior citizens.

Protect **your** investment in our local public schools—**without raising your tax rate.**

VOTE YES on N.

www.SupportMountainSchools.org

Paula Leary
Local Realtor, Longtime Mountain Resident

Kris Denues
Retired Educator, Longtime Mountain Resident

Sanjay Khandelwal
President, Loma Prieta Community Foundation

Alex Leman
Chief, Loma Prieta Volunteer Fire and Rescue

Azadeh Nolan
Community Leader, Parent, Volunteer