



League of Women Voters of California Education Fund



Santa Clara County, CA

May 6, 2014 Election



## Measure A

### Parcel Tax Renewal

### Cupertino Union School District

Parcel Tax - 2/3 Approval Required

**See Also:** [Index of all Measures](#)

Information shown below: [Yes/No Meaning](#) | [Impartial Analysis](#) | [Arguments](#) | [Full Text](#)

*Without increasing the current tax rates, to protect outstanding core academic programs in reading, writing, math and science, retain highly qualified teachers, provide updated classroom technology for a 21st Century education, keep libraries up-to-date, and retain music and art programs, shall Cupertino Union School District consolidate/renew its existing \$250 education parcel tax, without increase, for eight years with citizen oversight, no funds for administrators' salaries, exempt senior citizens, and all funds staying in local schools?*

### Review of issue by LWVCS

[Read the full review](#)

[Suggest a link related to Measure A](#)

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### Meaning of Voting Yes/No

#### A YES vote on this measure means:

A "yes" vote is a vote to consolidate the existing Measure B and Measure C parcel taxes and to renew a qualified special tax of \$250 per parcel on parcels within the District for eight years.

#### A NO vote on this measure means:

A "no" vote is a vote to not consolidate the existing Measure B and Measure C parcel taxes and to not renew a qualified special tax of \$250 per parcel on parcels within the District for eight years.

### Impartial Analysis from County Counsel

A school district may levy a special tax upon approval by two-thirds of the votes cast on a proposal pursuant to section 4 of article XIII A of the California Constitution and sections 50075 et seq. of the California Government Code.

On May 9, 2009, voters within the Cupertino Union School District (District) approved Measure B, an elementary school parcel tax of \$125, which expires June 30, 2015. On May 3, 2011 the voters within the District approved Measure C, a second school parcel tax of \$125, which expires June 30, 2017.

The District's Board of Education (the Board) proposes Measure A, renewing and consolidating the Measure B and C parcel taxes, and maintaining the same tax rate previously approved by both measures. If Measure A is approved, an eight-year consolidated parcel tax of \$250 per parcel per year, will commence on July 1,

2015 and expire on June 30, 2023. If Measure A is approved, Measure C will terminate on July 1, 2015.

The proposed tax exempts any parcel that is a principal residence of, and owned by, one or more persons 65 years of age or older, and persons receiving supplemental social security income for a disability, regardless of age. Any person, who currently receives an exemption under Measure B or Measure C, will automatically qualify for an exemption from Measure A.

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 tax proposed by Measure A are to (1) protect core academic programs in reading, writing, math and science; (2) retain highly qualified teachers; (3) keep schools safe, clean and well-maintained; (4) keep libraries up-to-date and retain music and art programs; and (5) provide updated classroom technology for a 21st Century education.

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 detailing the amount of funds collected and expended and the status of any project authorized to be funded from the tax. The District will maintain its existing Citizens' Oversight Committee, which will provide oversight regarding the expenditure of the proceeds of the proposed tax revenues and submit an annual report to the Board on the expenditure of these funds.

A "yes" vote is a vote to consolidate the existing Measure B and Measure C parcel taxes and to renew a qualified special tax of \$250 per parcel on parcels within the District for eight years.

A "no" vote is a vote to not consolidate the existing Measure B and Measure C parcel taxes and to not renew a qualified special tax of \$250 per parcel on parcels within the District for eight years.

Orry P. Korb  
County Counsel

By: /s/ Susan Swain  
Lead Deputy County Counsel

### **Arguments For Measure A**

Vote YES on Measure A to protect top-quality education in the Cupertino Union School District without increasing taxes.

We are proud of our award-winning elementary and middle schools which provide a high-quality education for local students in Cupertino, Saratoga, Los Altos, Sunnyvale, San Jose and Santa Clara. In fact, our local schools are some of the highest achieving in the State.

Since 2009, our communities have overwhelmingly supported our local elementary and middle schools through voter-approved education funding. Now, this critical source of school funding will expire unless

voters choose to renew it. Our schools are among the highest achieving in the state, which draws new families to our communities and keeps our property values strong.

Measure A does not increase taxes, it simply renews existing funding to retain highly qualified teachers and maintain our outstanding core academic programs.

**All Measure A funds will go directly to supporting student achievement in our local schools - the state cannot take a single penny.**

Vote YES on A Continue Top-quality Education for Local Students.

- Protect outstanding core academic programs in reading, writing math and science
- Retain highly qualified teachers
- Keep schools safe, clean and well-maintained
- Keep libraries up-to-date and retain music and art programs
- Provide updated classroom technology for a 21st-century education

Measure A: Great Schools, Without Increasing Taxes

- Every penny is spent here in our local schools and can't be taken by the state
- Independent citizen oversight continues to ensure funds are spent as promised
- No funds for administrators' salaries
- Expires in eight years and cannot be renewed without voter approval
- Senior citizens can receive an exemption

Your YES vote is critical to supporting local elementary students and keeping our schools on top. Join parents, seniors and community leaders in voting YES on Measure A.

/s/ Steve Ting  
Community Leader, 27-Year Cupertino Resident

/s/ Dianne McKenna  
Former Sunnyvale Mayor and Santa Clara County Supervisor

/s/ Dawn Ying  
Cupertino/Fremont/Sunnyvale Council PTA President

/s/ Richard Lowenthal  
Former Cupertino Mayor, Small Business Executive

/s/ Anita Amarnath  
14-Year Teacher, Former District Teacher of the Year

**(No arguments against Measure A were submitted)**

**Full Text of Measure A**  
CUPERTINO UNION SCHOOL DISTRICT

## Quality Local Schools and Academic Excellence Funding Measure A

### INTRODUCTION AND PURPOSE

To provide local reliable funding for local schools that cannot be taken by the State, to protect strong core academic programs in reading, writing, math and science, keep schools safe and well-maintained, keep libraries up-to-date and retain music and art programs, provide updated classroom technology for a 21st Century education, and retain highly qualified teachers, with no proceeds used for administrative salaries and benefits, the Cupertino Union School District ("District") proposes to consolidate, renew and extend its two existing quality local schools and academic excellence parcel tax measures, Measure B and Measure C, for a period of eight years from Measure B's current expiration date (June 30, 2015), starting on July 1, 2015 at the existing combined rate of \$250 per parcel per year, **with an exemption available for senior citizens** and certain disabled persons, and to implement strict accountability measures, including review by an independent citizen oversight committee to ensure the funds are used to:

- Protect core academic programs in reading, writing, math and science;
- Retain highly qualified teachers;
- Keep schools safe, clean and well-maintained;
- Keep libraries up-to-date and retain music and art programs; and
- Provide updated classroom technology for a 21st Century education.

### AMOUNT OF PARCEL TAX; PERIOD OF ASSESSMENT

The quality local schools and academic excellence parcel tax shall be \$250 (or less as provided below) per year, commencing July 1, 2015 for eight years, assessed against each Parcel. The proceeds of the parcel tax shall be deposited into a separate account created by the District.

### DEFINITION OF "PARCEL"

For purposes of the quality local schools and academic excellence parcel tax, the term "Parcel" means any parcel of land which lies wholly or partially within the boundaries of the Cupertino Union School District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Clara County Assessor/Tax Collector. 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 quality local schools and academic excellence parcel tax in such year.

For purposes of this quality local schools and academic excellence 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 an application of the owners thereof by June 15 of any year to the District, be treated as a single "parcel" for purposes of the levy of the quality local schools and academic excellence parcel tax.

### EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to California Government Code Section 50079 (b), any owners 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, may obtain an exemption from the parcel tax by submitting an application therefore, by June 15 of any year, to the District. Persons currently exempted from the District's expiring Measure B parcel tax and the District's Measure C parcel tax which will lapse on June 30, 2015 if this Measure is approved, shall automatically be exempted from this Measure without having to file a new application.

With respect to all general property tax matters within its jurisdiction, the Santa Clara County 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 quality local schools and academic excellence parcel tax, including the Senior Citizen Exemption 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 quality local schools and academic excellence 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 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 quality local schools and academic excellence parcel tax must be deposited; and (d) an annual written report shall be made to the Board of Education of the District showing (i) the amount of funds collected and expended from the proceeds of the quality local schools and academic excellence parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the core academic instruction parcel tax, as identified above. In addition, the District will maintain its existing Citizens' Oversight Committee which will provide oversight as to the expenditure of parcel tax revenues. The oversight committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and the community on how these funds have been spent.

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