

Citizens for Excellence in Evergreen Schools

2018 Evergreen School District Parcel Tax Campaign - Primer

On November 6 voters in the Evergreen community will vote on a parcel tax renewal. The ESD Board of Trustees have passed the final wording of the ballot measure upon which voters will decide:

To provide competitive and safe learning environments, and enhance student achievement by:

- *Improving hands--on science, technology, and math instruction;*
- *Keeping class sizes low;*
- *Improving teacher quality and training;*
- *Maintaining arts, music programs, libraries;*
- *Ensuring adequate student supervision and safety;*

Shall the Evergreen Elementary School District renew an existing parcel tax at \$125 per parcel for 7 years generating \$3.1 million annually, with citizen oversight, annual reports, senior exemptions, and no money for administrators' salaries or the State?

In a time of enrolment decline and financial challenges for the District, receiving renewed support from our community is more important than ever. To ensure we are able to provide the level of services our families have come to depend on and to ensure the student experience isn't compromised, it's crucial Evergreen comes together to make this parcel tax campaign a success. This is especially so in areas that we know are important to the community and that need this additional sustenance including arts and music education, teacher training and safety.

Evergreen's current parcel tax is expiring in June 2019. To protect those programs that are most valued in our community, the Evergreen School District Board of Trustees have put forward a measure that will generate approximately \$3 million annually for the next 7 years.

To pass, the measure will require a 67% affirmative vote. To achieve this high bar we will need the support of every key ESD stakeholder. Only by working together will these stakeholders be able to tell the story of our schools, our students, our teachers and classified employees and all the work ESD employees do to ensure student success and the strength of our neighborhood schools. A campaign committee has been established, an office has been secured and next steps will involve reaching out to the community for support – financial, via endorsement, and most importantly at the ballot box.

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The full wording of the ballot measure is as follows:

Measure __

[letter designation to be assigned by Santa Clara County Registrar of Voters]

Recitals

Whereas, the Board of Trustees (“Board”) of the Evergreen Elementary School District (“District”) has established the goals of improving academic performance and the quality of

education for all children in the District so that they are prepared for high school and beyond;

and

Whereas, the District aims to enhance local control of our schools and reduce its dependence on

the State of California for education funding; and

Whereas, by law, all funds from this local funding measure must be used to protect the specified programs in District schools and cannot be taken away by the State. Strict accountability is mandatory, including no funds for District administrators’ salaries and independent citizen oversight and annual reports to ensure funds are spent as promised.

Terms

To provide competitive and safe learning environments, and enhance student achievement by:

- Improving hands-on science, technology and math instruction;
- Keeping class sizes low;
- Improving teacher quality and training;
- Maintaining arts, music programs, libraries;
- Ensuring adequate student supervision and safety;

Shall the Evergreen Elementary School District renew an existing parcel tax at \$125 per parcel for 7 years generating \$3.1 million annually, with citizen oversight, annual reports, senior exemptions, and no money for administrators’ salaries or the State?

A. Amount and Basis of Tax

This qualified special tax shall authorize the District to annually levy a special tax of \$125 per Parcel of Taxable Real Property beginning in July 1, 2019, and continuing for a period of seven (7) years. The District shall provide the Santa Clara County Tax Collector (“County Tax Collector”) a report indicating the parcel number and amount of tax for each Parcel of Taxable Real Property. This qualified special tax is estimated to raise \$3.1 million in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy.

To the extent allowed by law, “Parcel of Taxable Real Property” shall be defined as:

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1. Any unit of real property in the District that receives a separate tax bill for ad valorem property taxes from the County Tax Collector.
2. All property that is otherwise exempt from or upon which are levied no ad valorem property taxes in any year shall not be considered a Parcel of Taxable Real Property for purposes of the special tax in such year.
3. Multiple parcels which are contiguous, under common ownership, and that constitute one economic unit, meaning that they have the same primary purpose as the principal parcel and are not separate and distinct properties that may be independently developed or sold, shall comprise a single Parcel of Taxable Real Property for purposes of the special tax. If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number. This Measure shall not impact the continued levy of the special tax adopted by voters at the June 2014 election known as "Measure H." The \$100 per parcel annual tax authorized by Measure H shall continue to be levied through June 30, 2019 regardless of the outcome of this Measure.

B. Senior Persons' Exemption from Special Tax

Under procedures adopted by the District, an exemption from payment of the special tax may be granted on any parcel owned by one or more persons who will attain 65 years of age prior to July 1 of the tax year and occupying said parcel as their principal residence ("Senior Citizen Exemption"). The District shall annually provide to the Santa Clara County Tax Collector ("County Tax Collector") or other appropriate County official a list of parcels that the District has approved for an exemption.

C. Claim / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official 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 special tax, including its legality or validity, the Senior Citizen Exemption, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s) or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the Board shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the 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.

D. Appropriations Limit

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations

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limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

E. Accountability Measures

1. **Specific Purposes.** The proceeds of the special tax shall be applied only to the specific purposes identified above. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
2. **Annual Reports.** No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as said officer shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. **Advisory Committee.** An advisory committee of citizens shall be appointed or designated by the Superintendent to ensure that the special tax proceeds are spent for the purposes described in this Measure, and to report annually to the Board and the public regarding the expenditure of such funds. The Board may provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation, and the Superintendent may elect to extend the existing parcel tax advisory committee to oversee expenditure of funds from this Measure.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of a qualified special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

G. Severability

The Board hereby declares, and the voters by approving this measure concur, that every section and part of this measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this Measure by the voters, should any part of the measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.