

VOTER'S PAMPHLET

MEASURES, ANALYSES AND ARGUMENTS

(whichever is applicable to your ballot)

Arguments in support of, or in opposition to, the proposed laws are the opinions of the authors.

SCOTTS VALLEY UNIFIED SCHOOL DISTRICT

K "Scotts Valley Schools Education Parcel Tax Measure "K". To maintain quality educational programs with continued emphasis on math, science, reading and writing, retain highly qualified teachers and minimize further increases to class size, shall "Scotts Valley Unified School District" levy an annual education parcel tax of \$48 per parcel for three years, with independent community oversight of all expenditures, no funds for administrator salaries, pensions or benefits, exemption for senior citizens and disabled, and all funds benefiting local schools?

FULL TEXT OF BALLOT MEASURE K

SCOTTS VALLEY UNIFIED SCHOOL DISTRICT Scotts Valley Schools Education Parcel Tax Measure K

INTRODUCTION AND PURPOSE

To maintain quality educational programs and skills in reading and writing, programs in mathematics and sciences, retain highly qualified teachers, and to minimize further increases in class size, the Scotts Valley Unified School District (the "District") proposes to establish an education parcel tax measure for a period of three years beginning July 1, 2012 at the rate of \$48 per year, on each assessor's parcel located within the Scotts Valley Unified School District, with an **exemption available for senior citizens** and any person receiving Supplemental Social Security Income ("SSI Exemption") for a disability, and to implement accountability measures that are over and above those required by law, including the appointment of an **independent citizen oversight** committee to provide oversight and accountability to ensure the funds are used for:

- Maintaining reading and writing skills in all grades;
- Maintaining programs in mathematics and sciences in all grades;
- Retaining highly qualified teachers; and
- Minimizing further increases in class size.

AMOUNT OF EDUCATION PARCEL TAX; PERIOD OF ASSESSMENT

The education parcel tax shall be \$48 (or less as provided below) per year for three (3) full years assessed against each parcel.

The proceeds of the education parcel tax shall be deposited into a separate account created by the District.

DEFINITION OF "PARCEL"

For purposes of the special tax, the term "parcel" means any parcel of land which lies wholly or partially within the boundaries of the Scotts Valley Unified School District, that receives a separate tax bill for *ad valorem* property taxes from the Santa Cruz 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 education parcel tax in such year.

For purposes of this special tax, any such "parcels" which are (i) contiguous, (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 30 of any year to the Scotts Valley Unified School District be treated as a single "parcel" for purposes of the levy of this education parcel tax.

EXEMPTION FOR SENIORS AND SSI RECIPIENTS

Pursuant to the California Government Code Section 50079 (b), any owners of a parcel who are 65 years of age or older and any person receiving Supplemental Social Security Income ("SSI") for a disability regardless of age, of a parcel used solely for owner-occupied, single-family residential purposes, may obtain an exemption from the levy of the education parcel tax by submitting an application of such owners or persons by June 30 of any year of the measure to the District.

Unless the property is transferred, said exemptions shall remain in effect over the life of the measure unless voluntarily rescinded in writing by the owner.

With respect to all general property tax matters within its jurisdiction, the Santa Cruz County Assessor/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 education parcel tax, including the senior citizen and SSI exemption for a disability and the classification of property for purposes of calculating the tax, the decisions of an administrative panel established by the District Board shall be final and binding. Said administrative appeal panel shall be composed of three (3) members who serve two-year terms, without compensation. Panel members shall be appointed by majority vote of the Board and include the following persons residing within the District:

- (a) One member who is a taxpayer in the District and active in a service organization operating within the District;
- (b) One member who is a taxpayer in the District and active in a senior citizens organization; and
- (c) One member who is a taxpayer in the District and not a member of either (a) or (b).

No employee or official of the District may be appointed to the panel; however, the District Superintendent shall assign a paid District employee to serve as the panel's staff. Meetings of the panel shall be open to the public, with notice provided in the same manner as for meetings of the District's Board. The panel shall issue timely written reports of its determinations to the Board of Trustees and its proceedings and reports shall be available to the public, including availability to the public via the internet.

REDUCTION OR ELIMINATION OF THE EDUCATION PARCEL TAX UPON SUFFICIENT INCREASE IN STATE FUNDING

The levy and collection of the education parcel tax is intended to offset to some extent, the impact of several years of State funding shortfalls. If total State funding to the District equals or exceeds the amount received in the school year 2006-2007, adjusted for inflation per the COLA (Cost of Living Adjustment) factor, as of June 30 in any year during the life of this measure, the Board will declare that there is no need for the tax for the following year and will instruct the Santa Cruz County Assessor to not include the tax on the following year's tax bill.

REDUCTION IN TAX IF RESULT IS LESS OTHER GOVERNMENT SUPPORT

The collection of the education 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 education parcel tax. In the event that the levy and collection does have such an effect, the District shall cease the levy or shall reduce the education 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 education parcel tax levied in accordance with this Measure: (a) the specific purposes of the education parcel tax shall be those purposes identified above; (b) the proceeds of the education 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 education parcel tax must be deposited; and (d) an annual written report shall be made to the Board showing (i) the amount of funds collected and expended from the proceeds of the education parcel tax and (ii) the status of any projects or programs required or authorized to be funded from the proceeds of the education parcel tax, as identified above; and (e) the district shall appoint an independent citizens' oversight committee to review the expenditures of the education parcel tax.

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IMPARTIAL ANALYSIS BY COUNTY COUNSEL MEASURE K

If this measure is approved by at least two-thirds of those voting on it, the Scotts Valley Unified School District ("the School District") will be authorized to levy a special tax on real property. The tax would be imposed for three years beginning July 1, 2012, at the rate of \$48 per year on each parcel within the School District.

The proceeds of the special tax, if approved, may be applied only to the purposes set out in the full text of Measure K which is printed in this pamphlet. It may not be used for administrators' salaries or benefits.

In accordance with State law, the School District Board would implement accountability measures. It would create a separate account into which the proceeds of the special tax shall be deposited. An annual written report would show the amount of the special taxes which have been collected and expended, and the status of projects to be funded from those proceeds. In addition, an independent community oversight committee would be appointed to oversee expenditures funded by this tax.

The special parcel tax is to be collected in the same manner as those property taxes which are based upon property value.

Property owners who are 65 years of age or older, or who are receiving Supplemental Security Income for a disability regardless of age, may request an exemption if the property is used solely for owner-occupied, single family residential purposes, by applying before June 30 to the School District's Board of Trustees. An owner of contiguous parcels meeting specified criteria may also apply to have the parcels treated as a single parcel for purposes of the tax. Decisions on eligibility for the exemptions shall be made by a three-member panel appointed by the School District Board.

The School District Board of Trustees proposes to reduce this parcel tax if it should develop that it has an unintended effect of decreasing or offsetting local, state or federal government funding sources that would otherwise be available to the School District. Elimination of the parcel tax for the following year would also occur if state funding in any year is equal to or greater than that received in 2006-2007, adjusted for inflation.

Any necessary increases in the School District's appropriations limit will be accomplished pursuant to State law, in order to permit proceeds of the special tax to be spent for the authorized purposes.

A "yes" vote is to approve imposition of the special parcel tax.

A "no" vote is against imposition of the special parcel tax.

DANA McRAE, COUNTY COUNSEL
By Jane M. Scott, Assistant County Counsel

ARGUMENT IN FAVOR OF MEASURE K

VOTE YES ON K to maintain fiscal solvency, protect excellent classroom programs and retain the nationally-recognized teachers of Scotts Valley Unified School District.

Scotts Valley Unified School District consistently ranks in the top 10% statewide and achieves a 98% graduation rate, with 97% of those continuing on to higher education.

California's financial failures have placed local schools in serious jeopardy. State cuts of nearly \$3,000,000 annually have outpaced our generous community's private fundraising of \$1,000,000 annually.

State cuts forced Scotts Valley Unified School District to shed over 25% of its elementary teachers, 20% of its high school teachers, de-fund libraries and eliminate counselors and classroom aides.

It's getting worse. An additional \$790,000 in State cuts expected in August will leave Scotts Valley Unified School District insolvent without more help.

Measure K is the fiscally responsible answer. 100% of the revenue raised will remain in Scotts Valley under local control. A senior exemption is available.

Measure K costs only \$48 annually per parcel and expires after just three years while protecting property values and maintaining our schools' tradition of academic excellence.

VOTING YES ON K PROTECTS KEY ACADEMIC PROGRAMS

- Maintaining reading and writing skills in all grades.
- Maintaining programs in mathematics and sciences in all grades.
- Retaining highly-qualified teachers.
- Minimizing further increases in class size.

MEASURE K IS FISCALLY SOUND:

- 100% of funds go directly to Scotts Valley Unified School District; the State can't take a single penny.
- No funds for administrators' salaries or buildings.
- Senior and disabled citizens exempt themselves from paying the tax just by asking.
- Expires in three years.
- Independent citizen oversight ensures funds are used wisely .

Measure K maintains fiscal solvency, costs only \$48 annually per parcel, expires after just three years, protects property values and keeps 100% of its revenues in our community.

That's why all five members of the City Council join all five School Board members to say **VOTE YES ON K.**

www.sossv.org

s/ Bruce McPherson
Former California Secretary of State

s/ Donna R. Lind
Mayor of Scotts Valley City Council, Retired Scotts Valley Police Sergeant

s/ Peggy Benjamin
Scotts Valley USD Teacher

s/ George Ow, Jr.
Businessman / Philanthropist

s/ Gene Scothorn
Senior Coalition Board Member

NO ARGUMENT AGAINST MEASURE K WAS FILED.