

Full Text

INTRODUCTION

To maintain and improve academic programs including reading, writing, science and math; fund computer technology/vocational training, and retain highly qualified teachers; shall Jefferson Union High School District levy \$96 per parcel annually for four years (as described in the voter pamphlet), so long as seniors are exempt, no money is used for administrators' salaries, independent citizens' committee oversight is required, and all funds are spent on neighborhood schools and cannot be taken by the State and used elsewhere?

PURPOSE

To provide local revenue that cannot be taken by the State and to maintain exceptional public education in our schools, the Jefferson Union High School District proposes to levy and collect a qualified special tax of \$96 per parcel for a period of 4 years, beginning July 1, 2011, on each unit of land in the District that receives a separate tax bill from the San Mateo County Tax Collector (as more fully described below under "PROCEDURES"), with an optional exemption annually available, upon application, for senior citizens, and to implement accountability measures in connection with the special parcel tax to provide oversight and accountability to ensure that funds are used to:

- Preserve excellence in core academic programs such as reading, writing, math, and science;
- Minimize class size increases in all grades and layoffs for dozens of teachers and school employees;
- Continue teacher professional development by providing training programs and activities that support high quality teaching;
- Help protect arts and music instruction, course offerings and electives that provide a well-rounded education, challenge students, allow students to be highly competitive for colleges and

university admissions, provide career vocational education that prepares students for the workforce and provide instructional support for those struggling with the basics;

- Reduce the impact of deep budget cuts by providing a stable local funding source that cannot be taken away by the State or other school districts; and
- Protect the taxpayers' investment in education and ensure District accountability by providing for oversight and independent financial audits of revenues and expenditures.

The Board of Trustees will utilize parcel tax proceeds for the purposes listed above, unless the Board of Trustees determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so infeasible or inadvisable. In any event, the Board of Trustees will not fund any program or reduction other than those listed above from the proceeds of the special parcel taxes.

SENIOR EXEMPTION

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied as a principal residence by a person 65 years of age or older shall be exempt from the levy of the special tax upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the District or otherwise as required by law or by the San Mateo County Tax Collector.

PROCEDURES

Subject to two thirds approval of the voters, the special tax of \$96 per parcel (except exempt parcels, as described below) shall become effective as of July 1, 2011 and be collected by the San Mateo County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector.

A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the San Mateo County Tax Collector. However, with respect to any parcel that is classified by the San Mateo County Assessor as multi-family residential containing 2 to 4 units shall constitute 2 parcels, and those containing 5

or more units shall constitute 5 parcels, for the purposes of levying and collecting the special tax against such parcels, to the extent permitted by law.

All property that would otherwise be exempt from property taxes will also be exempt from the qualified special tax. In addition, seniors may apply for an exemption as described above under "SENIOR EXEMPTION".

The procedures described herein with respect to the levy and collection of the special tax and exemptions, and any additional procedures established by the Board of Trustees, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special parcel 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.

The District's Board of Trustees may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the special parcel tax.

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 special parcel taxes levied in accordance with this Measure: (a) the specific purposes of the special parcel tax shall be those purposes identified above; (b) the proceeds of the special 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 special parcel taxes 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 special taxes and (ii) the status of any projects, programs, or purposes required or authorized to be funded from the proceeds of the special taxes, as identified above.

In addition to the accountability measures required by State law, an independent Community Oversight Committee shall be appointed by the Board of Trustees to advise the Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Community Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

PROTECTION OF FUNDING

Current law forbids any decrease in State or Federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the special parcel taxes will be reduced annually as necessary in order to restore such State or Federal funding.

SEVERABILITY

The Board of Trustees of the District hereby declares, and the voters by approving this measure concur, that every section, paragraph, sentence and clause of this measure 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 measure 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.