



## Local ballot measure: T – Santa Cruz High parcel tax

# T

### Santa Cruz City High School District parcel tax

#### Ballot question

To protect educational quality in local high schools (grades 9-12) and continue funding Career Technical Education, science, technology, engineering, arts, counseling, library and athletic programs keeping kids safe and engaged in school, shall the Santa Cruz City High School District measure renewing its expiring parcel tax at the current \$110 per parcel annual rate be adopted, continuing \$3.7 million in annual school funding until ended by voters, without raising tax rates, including senior exemptions and all money staying local?

#### Pregunta de Boleta

Para proteger la calidad educativa en las escuelas secundarias locales (grados 9-12) y continuar financiando la Educación Técnica Profesional, ciencia, tecnología, ingeniería, artes, asesoramiento, biblioteca y programas deportivos para mantener a los niños seguros y comprometidos en la escuela, ¿deberá adoptarse la medida del Distrito de escuelas secundarias de la ciudad de Santa Cruz que renueva su impuesto a la parcela vencida a la tasa anual actual de \$110 por parcela, continuando con \$3.7 millones en fondos escolares anuales hasta que los votantes lo cancelen, sin aumentar las tasas impositivas, incluidas las exenciones para personas de la tercera edad y con todo el dinero permaneciendo local?

#### What your vote means

YES	NO
A "Yes" vote is a vote to authorize a special parcel tax of \$110 annually with no end date.	A "No" vote is a vote against the special parcel tax.

#### For and against Measure T

FOR	AGAINST
<p><b>Dr. Faris Sabbah</b> County Superintendent of Schools</p> <p><b>Dr. Larkin Wilson</b> Harbor High Teacher &amp; SCCS Parent</p> <p><b>Geoffrey Dunn</b> Historian Life-Long Resident &amp; Soquel HS Alum.</p> <p><b>Christina Latham</b> Music Teacher, Band Director &amp; former SCCS Parent</p> <p><b>David J. Terrazas</b> SCCS Parent &amp; former Santa Cruz Mayor</p>	<b>No argument against Measure T was filed.</b>



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Arguments are the opinions of the authors. We print them exactly as submitted, including errors.

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### Argument for Measure T

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VOTE YES on Measure T **WITHOUT RAISING LOCAL TAX RATES**, to continue protecting the quality of education in local high schools, attracting and retaining highly qualified teachers, and helping local students get college- and career-ready.

**Our local high schools – Harbor, Santa Cruz, and Soquel High Schools, and Branciforte Small Schools** - work hard with students from Santa Cruz, Soquel, Live Oak, Capitola, Bonny Doon, Davenport, Happy Valley and surrounding communities, to prepare them for success in college, careers and life. Advanced courses and enrichment in math, science, technology, the arts, and career training help make that possible.

High school students and teachers thrive here thanks in part to two local parcel taxes that voters have repeatedly renewed over the years. Now, Measure T's goal is to extend **and simplify by combining** (NOT increasing) these two vital funding streams into one dependable funding source.

**Measure T WON'T increase your tax rate.** VOTING YES simply continues previously approved, locally controlled funding, **keeping your overall tax rate FLAT.**

#### Measure T continues:

- Preserving Career Technical Education (ROP) programs
- Providing technology and engineering educational initiatives
- Maintaining library and counseling services
- Keeping visual and performing arts and after-school enrichment programs
- Supporting athletic programs that keep students safe, healthy and engaged in school.

**Taxpayer protections are REQUIRED.** By law, ALL funds go to Harbor, Santa Cruz and Soquel High Schools and Branciforte Small Schools ONLY. NO funds are allowed for administrators' salaries. Citizens' Oversight, mandatory audits and public reporting ensure proper spending.

Measure T provides an exemption for senior citizens.

With or without school-age children, Measure T is a wise investment. Great schools protect property values and help keep communities strong. <sup>SEP</sup>

Teachers, parents, and civic and business leaders throughout our community URGE YOUR SUPPORT.

Please, VOTE YES on T - support local high schools **WITHOUT increasing your tax rate.** Thank you!

[www.friendsofsantacruzcityschools.com](http://www.friendsofsantacruzcityschools.com)

#### Dr. Faris Sabbah

County Superintendent of Schools

#### Dr. Larkin Wilson

Harbor High Teacher & SCCS Parent

#### Geoffrey Dunn

Historian Life-Long Resident & Soquel HS Alum.

#### Christina Latham

Music Teacher, Band Director & former SCCS Parent

#### David J. Terrazas

SCCS Parent & former Santa Cruz Mayor

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**No argument against Measure T was filed.**



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### Impartial Analysis of Measure T

**Jason Heath**, County Counsel

**By: Ruby Márquez**, Assistant County Counsel

Under the California Constitution and other governing laws, school districts may levy an education parcel tax if approved by at least 66% percent (two-thirds) of voters within the boundaries of that district. Parcel taxes are paid equally by all property owners, regardless of the size or value of the property.

The Governing Board of the Santa Cruz City High School District (“the School District”) proposes a parcel tax in the amount of \$110 per parcel annually to take effect July 1, 2020. The School District anticipates this tax would raise \$3.7 million annually. This parcel tax does not have an end date and would continue indefinitely until ended by voters.

In the June 2012 election, voters approved Measure I which authorized a parcel tax of \$38 for a period of eight years, from July 1, 2013, to June 30, 2021. In the November 2015 election, voters approved Measure O which authorized a parcel tax of \$72 for a period of eight years, from July 1, 2016, to June 30, 2024. The current measure would combine and replace these two existing parcel taxes.

Within the full body of the proposed measure, the School District has specified that the funds shall only be used for the following purposes:

- “Protect educational quality in local high schools (grades 9-12),
- Continue funding Career Technical Education, science, technology, engineering, visual and performing arts, counseling, library and athletic programs, and
- Keeping kids safe and engaged in school.”

As required by law, the School District must follow certain accountability provisions during the duration of the parcel tax. This includes creating a special account into which the proceeds shall be deposited. Additionally, the School District will be required to publish an annual report describing the amount of taxes collected and expended as well as the status of any projects funded by these proceeds. Finally, the proposed measure includes an independent Citizens’ Oversight Committee comprised of parents and community members.

If the measure passes, certain property owners may apply with the School District to request an exemption from paying the parcel tax. This includes persons who are 65 years of age or older and/or specified recipients of SSI and SSDI regardless of age.

Measure T was placed on the ballot by the Governing Board of the Santa Cruz City High School District.

A “yes” vote on Measure T is a vote to authorize a special parcel tax of \$110 annually with no end date.

A “no” vote on Measure T is a vote against the special parcel tax.

### Full Text of Measure T

#### INTRODUCTION

To protect educational quality in local high schools (grades 9-12) and continue funding Career Technical Education, science, technology, engineering, arts, counseling, library and athletic programs keeping kids safe and engaged in school, shall the Santa Cruz City High School District measure renewing its expiring parcel tax at the current \$110 per parcel annual rate be adopted, continuing \$3.7 million in annual school funding until ended by voters, without raising tax rates, including senior exemptions and all money staying local?

#### PURPOSES

To provide local revenue that cannot be taken by the State and to maintain high-quality public education in high schools, the Santa Cruz City High School District proposes to levy and collect an education parcel tax annually without any time limit, as more fully described below under “EDUCATION PARCEL TAX AND PROCEDURES,” and to implement accountability measures in connection with the education parcel tax and to provide oversight and accountability to ensure that funds are used only for the following specific purposes:

- Protect educational quality in local high schools (grades 9-12),
- Continue funding Career Technical Education, science, technology, engineering, visual and performing arts, counseling, library and athletic programs, and
- Keeping kids safe and engaged in school.

The Board of Education will not fund any program other than those listed above from the proceeds of the education parcel tax.

#### EDUCATION PARCEL TAX AND PROCEDURES



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*Amount of Education Parcel Tax.* Subject to two-thirds approval of the voters, the education parcel tax of \$110 per parcel (except exempt parcels, as described below) shall become effective commencing with fiscal year 2020-21 and be collected by the Santa Cruz 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. The tax shall be levied annually until ended by the voters.

*Definition of Parcel.* A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the Santa Cruz County Tax Collector.

*Exemptions.* The following exemptions shall apply to the levy of the qualified special tax.

- *Otherwise Exempt Property.* All property that would otherwise be exempt from property taxes shall also be exempt from the education parcel tax.
- *Senior Citizen Exemption.* An exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel subject to the education parcel tax.

Property owners seeking the Senior Citizen Exemption must apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the Santa Cruz County Tax Collector.

*Exclusive Procedures.* The procedures described herein with respect to the levy and collection of the education parcel tax and exemptions, and any additional procedures established by the Board of Education of the District, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the qualified 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. The District's Board of Education may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the education parcel tax.

### ACCOUNTABILITY MEASURES

*Government Code Accountability.* 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 qualified special taxes levied in accordance with this Measure:

- the specific purposes of the education parcel tax shall be those purposes identified above under the heading "PURPOSES,"
- the proceeds of the education parcel tax shall be applied only to those specific purposes identified above under the heading "PURPOSES,"
- a separate, special account shall be created into which the proceeds of the education parcel tax must be deposited, and
- the chief fiscal officer of the District shall file an annual written report with the Board of Education of the District no later than July 1 of the year following the fiscal year during which the monies were expended, showing (1) the amount of funds collected and expended from the proceeds of the education parcel tax and (2) the status of any projects, programs, or purposes identified above under the heading "PURPOSES."

*Citizens' Oversight Committee.* In addition to the accountability measures required by the Government Code, an independent Citizens' Oversight Committee shall be appointed by the Board of Education 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 Citizens' 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 an education parcel tax. However, if any such funds are reduced because of the adoption of this education parcel tax, then the amount of the education parcel tax will be reduced annually as necessary in order to restore such State or Federal funding.

### SEVERABILITY

The Board of Education 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 Education 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.