



Local ballot measure: HH

HH

Lakeside Joint School District Parcel Tax

Ballot question

To prevent Lakeside School from closure, attract and retain highly qualified teachers, protect core academic programs in reading, writing and math, and support innovative science, technology and engineering programs, shall Lakeside Joint School District's measure be adopted, renewing expiring local funding without increasing the current \$647 rate, providing \$500,000 annually for 8 years that cannot be taken by the State, with senior exemptions, annual adjustments, citizens' oversight, no funds for administrators and all funds staying local?

Pregunta de Boleta

Para evitar el cierre de la Escuela Lakeside, atraer y retener maestros altamente calificados, proteger los programas académicos básicos en lectura, escritura y matemáticas, y apoyar programas innovadores de ciencia, tecnología e ingeniería, ¿Se debería adoptar la medida del Distrito Escolar Conjunto de Lakeside, renovando fondos locales que están por expirar sin aumentar la tasa actual de \$647, proporcionando \$500,000 anualmente por 8 años que no se pueden ser tomados por el Estado, con excepciones para los ancianos, ajustes anuales, supervisión ciudadana, sin fondos para los administradores y todos los fondos permaneciendo locales?

What your vote means:

YES	NO
A "yes" vote on Measure HH is a vote to authorize the District to collect a special parcel tax of \$647 per year for eight years, with a possible increase not to exceed 3% annually.	A "no" vote on Measure HH is a vote against the special parcel tax

For and against Measure HH

Titles used by argument signers are for identification purposes only and does not necessarily reflect the position of the organization in question.

If an asterisk (*) follows a name, it means the person is signing on behalf of that agency/organization.

FOR	AGAINST
Kenneth "Smitty" Ewing Retired Small Business Owner Sarah Hitchcock-Glover Retired Teacher Theresa Bond Los Gatos-Saratoga Union High School District Trustee Wendy Candelaria Former Teacher Emmet Daly President of Lakeside Community Foundation	Carlton Loeber Treasurer, Committee Against Measure HH John L. Miller



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

Argument for Measure HH	Rebuttal argument for Measure HH
<p>Vote Yes on HH to keep Lakeside School open! For 150 years, Lakeside School has been the heart of our mountain community, setting local students on the path to future success. It even serves as the emergency evacuation center for everyone on the mountain. However, vital local funding that has supported the teachers and academic programs that make Lakeside special is set to expire, meaning the future of our mountain school is at risk.</p> <p>If Measure HH fails, Lakeside loses more than \$500,000 annually in locally controlled funding. That's more than 20% of the budget! Without Measure HH, the District will be forced to make deep cuts, including teacher layoffs, loss of academic programming, and even the closure of Lakeside School.</p> <p>Measure HH renews expiring local funding — without increasing the current rate — to keep Lakeside School open for our students and our community.</p> <p>Vote Yes on HH — Keep Lakeside School Open!</p> <ul style="list-style-type: none"> • Attract and retain highly qualified teachers • Provide a quality public middle school education for every student • Protect core academic programs in reading, writing, and math • Support innovative academic programs in science, technology, and engineering • Maintain our whole-child, broad-based curriculum that includes the arts, music, physical education, gardening, and outdoor education • Offer counseling and mental health support to meet students' academic and social emotional needs <p>Every Penny of Measure HH Stays Here on the Mountain</p> <ul style="list-style-type: none"> • By law, all funds must support Lakeside School — the State cannot touch Measure HH • Citizens' oversight and annual audits ensure all funds are spent as promised • No funds can be spent on administrators' salaries • Senior citizen homeowners will continue to be eligible for an exemption <p>Even if you do not have school-age children, supporting quality education is a wise investment that protects our quality life and property values.</p> <p>Vote Yes on HH – Help Teachers Help Students. Renew local funding for Lakeside School before it's gone!</p> <p>Kenneth “Smitty” Ewing, Retired Small Business Owner Sarah Hitchcock-Glover, Retired Teacher Theresa Bond, Los Gatos-Saratoga Union High School District Trustee Wendy Candelaria, Former Teacher Emmet Daly, President of Lakeside Community Foundation</p>	<p><u>HH the Honcho's Haul.</u></p> <p>Deception #1 "not a penny goes for administration." This is only <i>technically</i> correct. What actually happens is the district just switches the payment of teacher salaries to come from the parcel tax money instead of the state tax money. Then the administrators are paid in full, \$500,000 from the state account that would normally pay all the teachers. The superintendent has candidly admitted that without this \$500k tax the administrators will be laid off first before any teachers.</p> <p>This is a \$6000 per parcel tax because of yearly increases. The superintendent alone is paid \$268,000. He is <i>not necessary</i> to the children 's education nor the</p> <p>district's operation. State law does not even require a superintendent. Without the superintendent the school saves \$1700 every school day.</p> <p>Lakeside will not close if HH is defeated. The current tax expires next year and if HH is defeated the board will be forced to propose a reasonable and equitable tax, such as a tax on square footage of homes that everyone pays.</p> <p>The district has not been heeding the complaints of taxpayers. It skits open meeting laws. It even failed to inform owners of raw forest land about HH. These owners pay an incredible 30% of <i>the total parcel tax</i> because there are so many exempt senior homeowners. Forest land gets no exemptions even for contiguous parcels.</p> <p>A new \$6,000 tax!? Just vote NO. The sky will not fall. We'll have a lower tax and better school.</p> <p>See: YouTube@LakesideTaxpayersActionGroup</p> <p>Carlton Loeber, Treasurer, Committee Against Measure HH John L. Miller</p>



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Argument against Measure HH	Rebuttal argument against Measure HH
<p>This “temporary” tax actually increases every year. Measure_HH is a really high and eternal tax. Compounding at the 3% cap this tax would rise to over \$800; totaling more than \$6,000. The proponents ask you to approve this parcel tax to “retain high quality teachers”, but the big money is going to administrators. Lakeside just hired a full-time principal and an executive assistant, pushing costs for non-teachers to over \$500,000/year, including \$268,000 for a superintendent. All this to manage 6 classrooms and 60 students. Now you see where the big money is going? The board says the school will close without the parcel tax. That's wrong. Not long ago, one person was doing all the management work for \$100,000. And now they could have Ai to file those reports. A new low parcel tax might be reasonable. Especially a low per square foot parcel tax that everyone pays. That's fair.</p> <p>But has Lakeside earned this huge tax increase based on improved test scores?</p> <p>Look at student performance: In 2022-23, 48% of students failed to meet English literacy standards, and 50% were below in Math.</p> <p>With a teacher/student ratio of 14 to 1, scores should be way higher.</p> <p>The District is spending more than \$42,000 per student, double the state average, but it shorts taxpayers by increasing failures in English and Math standards! https://www.ed-data.org/district/Santa-Clara/Lakeside-Joint</p> <p>Should you, the voters, reward the district for failing scores?</p> <p>If not, we encourage you to vote NO on Measure HH.</p> <p>More details? http://www.svtaxpayers.org and https://lakeside-taxpayers.us/</p> <p>Carlton Loeber, Treasurer, Committee Against Measure HH</p> <p>John L. Miller</p>	<p>The opponents of Measure HH don't live in OUR mountain community and don't understand the needs of our school. <u>They have their facts wrong.</u> Here's the truth:</p> <p>FACT: Measure HH is NOT a major tax increase. Measure HH renews expiring local funding at the existing rate — without increasing it — with a modest cost of living adjustment to keep up with the rising cost of providing a quality education for our local students.</p> <p>FACT: The future of our mountain school is at risk! If Measure HH fails, Lakeside loses more than \$500,000 annually in locally controlled funding. This is more than 20% of the budget!</p> <p>FACT: Without Measure HH, the District will have no choice but to make deep cuts, including teacher layoffs, loss of academic programming, and even the closure of Lakeside School. Families should have the choice to educate their children here in OUR community.</p> <p>FACT: An independent oversight committee of local residents must review all spending and report their findings to the community. Measure HH's mandatory fiscal accountability protections ensure funds are spent properly for voter-approved projects only. No funds can be used for administrators' salaries. No funds can be taken away by the State. Senior citizen homeowners will continue to be eligible for an exemption.</p> <p>FACT: Even if you do not have school-age children, supporting quality education is a wise investment that protects our quality of life and property values.</p> <p>Don't be misled — Help Teachers Help Students. Vote YES on HH to keep high quality education on the mountain!</p> <p>John Miller, Local Author Linda Stinchfield, Long time resident Michael Groom, Attorney Kimball Hamilton, Long time resident Eric Horton, Resident</p>

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Impartial Analysis of Measure HH

Jason M. Heath, County Counsel

By: Ruby Márquez, Chief Assistant County Counsel

Under the California Constitution and other related state laws, school districts may levy an education parcel tax if approved by at least two-thirds (66.67%) of voters within the boundaries of that district.

Measure HH was placed on the ballot by the Board of Trustees (“the Board”) of the Lakeside Joint School District (“the District”). The District’s boundaries extend across both Santa Clara County and Santa Cruz County.

The Board seeks voter approval to levy a parcel tax in the amount of \$647 per parcel annually for a period of eight years, beginning July 1, 2025. The annual parcel tax would be adjusted annually and could increase up to 3%, depending on the inflation rate as reflected in the Bay Area Consumer Price Index. The District anticipates this tax would raise \$500,000 annually.

In 2017, voters in this District approved Measure A, a parcel tax in the amount of \$647, which is set to expire on June 30, 2025.

If voters approve Measure HH, the School District has submitted a specific description of how these funds will be spent, including:

- Keeping Lakeside School open;
- Attracting and retaining highly qualified teachers and school staff;
- Funding middle school education for every student;
- Providing instruction in core academic areas such as reading, writing, and math;
- Supporting academic programs in science, technology, and engineering;
- Maintaining instruction in the arts, music, physical education, gardening, and outdoor education; and/or
- Offering mental health support to meet students’ academic and social emotional needs.
- Voters are referred to the full body of the proposed measure for complete details.

As required by law, the School District must follow certain accountability provisions during the duration of the parcel tax. This includes: 1) creating a special account into which the proceeds shall be deposited; 2) publishing an annual report describing the amount of taxes collected and expended as well as the status of any funded projects by these proceeds; and 3) creating an independent Citizens’ Oversight Committee to oversee the funds.

If the measure passes, certain property owners may submit applications with the School District to request an exemption from paying the parcel tax. This includes: 1) persons who are 65 years of age or older and occupy the parcel as their principal residence; 2) individuals who are recipients of Supplemental Social Security Income (“SSI”) regardless of age; or 3) individuals who receive Social Security Disability Insurance (“SSDI”), regardless of age and within certain income limitations. Any persons who currently receive the exemption under the existing parcel tax will automatically be qualified for an exemption if this measure passes.

A “yes” vote on Measure HH is a vote to authorize the District to collect a special parcel tax of \$647 per year for eight years, with a possible increase not to exceed 3% annually.

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



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Full text of Measure HH

LAKESIDE JOINT SCHOOL DISTRICT EDUCATIONAL EXCELLENCE MEASURE

Measure HH

TERMS AND PURPOSES

Terms. Upon approval of two-thirds of those voting on this measure, the Lakeside Joint School District (the "District") shall be authorized to renew and levy a qualified special tax of \$647 per year on each parcel of taxable real property in the District for no more than eight (8) years, commencing July 1, 2025, upon the expiration of the existing education parcel tax (Measure A) of \$647 per year approved by the voters of the District in 2017. Initial rates shall be adjusted annually according to inflation rates on the Bay Area CPI. Annual inflation adjustments shall not exceed 3%.

Purposes. Moneys raised under this Measure shall be authorized to be used only for the following purposes in accordance with priorities established by the Board and to the extent of available funds:

- Keeping Lakeside School open
- Attracting and retaining highly qualified teachers and school staff
- Providing a quality public middle school education for every student
- Protecting core academic programs in reading, writing and math
- Supporting innovative academic programs in science, technology and engineering
- Maintaining our whole-child, broad-based curriculum that includes the arts, music, physical education, gardening and outdoor education
- Offering mental health support to meet students' academic and social emotional needs.

No parcel tax funds will be spent on administrative salaries.

A. Amount and Basis of Tax

The special tax shall be collected at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

The special tax shall be placed on the tax roll immediately following the adoption of the Measure by the Treasurer-Tax Collectors of both the County of Santa Clara and County of Santa Cruz ("County Tax Collectors") and shall be levied for a period of eight (8) years at an initial rate of \$647.00 per parcel.

The special tax shall be levied on all parcels of taxable real property in the District.

"Parcel of Taxable Real Property" shall be defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector's Office. 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 special tax in such year.

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 parcel tax.

B. Exemptions for Seniors, Low-Income Individuals and People with Disabilities

An exemption from payment of the special tax may be granted upon application on any parcel owned by one or more persons who occupies said parcel as a principal residence, and who (a) is 65 years of age or over on or before June 30 of the fiscal year immediately preceding the fiscal year in which the tax should apply ("Senior Citizen Exemption"), or (b) is receiving Supplemental Social Security Income ("SSI Exemption") for a disability, regardless of age, or (c) is receiving Social Security Disability Insurance benefits, regardless of age,



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whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services (“SSDI Exemption”). Such applications must be submitted to the District by such persons, prior to June 15 of any year, except that any persons who currently receives an exemption from the District's prior special tax, for any reason, shall automatically qualify for an exemption from this renewal without needing to file a new application for that exemption.

The District may establish administrative procedures to periodically verify the continued qualification of any previously granted exemption.

The District shall annually provide to the County Treasurer-Tax Collectors or other appropriate County tax official a list of parcels that the District has approved for exemptions.

C. Claims / 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 tax, including the Senior Citizen Exemption and the SSI and SSDI Exemptions and the appropriate tax classification, 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 by the District. 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. Taxpayers wishing to challenge any determination of the County Tax Collector must do so under the procedures for correcting a misclassification of property pursuant to Part 9 of Division 1 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

D. Appropriations Limit

The Board shall provide in each year (pursuant to Section 7902.1 of the Government Code) for any increase in the District's appropriation limit as shall be necessary to ensure that proceeds of the parcel tax may be spent for the authorized purposes set forth in this Resolution.

E. Mandatory Accountability Protections

1. **Independent Citizens' Oversight Committee.** The Board shall provide for the creation of an independent citizens' oversight committee to oversee the special taxes collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide by resolution for the composition, duties, funding, and other necessary information regarding the committee's formation and operation.

2. **Annual Audits.** Upon the levy and collection of the education parcel tax, the Board shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as the tax is in effect, the Superintendent or the chief financial officer of the District shall cause a report to be filed with the Board each year, commencing with the 2025-2026 school year, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. 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. **Specific Purposes.** All of the purposes named in the Measure shall constitute the specific purposes of the education parcel tax, and proceeds thereof shall be applied only for such purposes.



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F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of an education parcel 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 tax rates be found by a court of competent jurisdiction to be invalid for any reason such section, subsection, phrase or clause shall be severed from and shall not affect the validity of, all remaining portions of this Measure which can be given effect without the severed portion and shall remain in full force and effect to the fullest extent allowed by law.