

IMPARTIAL ANALYSIS OF MEASURE V

Under the California Constitution and other related state laws, school districts may levy a 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 real property.

Measure V was placed on the ballot by the Board of Trustees of the Scotts Valley Unified School District (“the District”). The District proposes a parcel tax in the amount of \$168 per parcel annually for a period of seven years, beginning July 1, 2024, through June 30, 2031. The District anticipates this tax would raise \$1,000,000 annually.

Within the full body of this proposed measure, the District has included a description of how these funds will be spent. The stated purposes are:

- Attracting and retaining highly qualified and experienced teachers and staff;
- Strengthening programs in math, science, reading, technology, and the arts; and
- Maintaining counselors and mental health services.

School parcel taxes are not permitted by law to be used for administrators’ salaries, benefits, or pensions. The District has also indicated that the funds raised will not be used for capital or operational expenses.

Additionally, the law requires the District to follow certain accountability provisions during the duration of the parcel tax. This includes creating a separate, special account into which the proceeds of the tax shall be deposited. The District also will be required to publish an annual report that contains information about the amount of taxes collected and expended as well as the status of any projects or programs funded by these proceeds. Finally, the District will establish an independent parcel tax oversight committee to review the expenditures of the parcel tax revenues.

If the measure passes, certain property owners may request an exemption from paying the parcel tax by submitting an application by June 30 of any year to the District. This may include persons who are 65 years of age or older, and recipients of Supplemental Security Income (“SSI”) for a disability regardless of age, who use their parcel solely for owner-occupied, single-family residential purposes.

In 2018, voters in this District approved Measure A, authorizing a parcel tax in the amount of \$108 per parcel for a period of five years, which began July 1, 2019, and will expire on June 30, 2024.

A “yes” vote on Measure V is a vote to authorize a parcel tax of \$168 annually for seven years, from July 1, 2024, to June 30, 2031.

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

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