

Full text of Measure G

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

PURPOSES

To provide local revenue that cannot be taken by the State and to maintain high-quality public education in schools in the Happy Valley Elementary School District (the "District") of Santa Cruz County, California, the District proposes to continue to levy and collect its existing education parcel tax which was previously approved by District voters in 2018 annually for a renewed term of eight years as more fully described below under "EDUCATION PARCEL TAX AND PROCEDURES," and to implement accountability measures in connection with the education parcel tax to ensure that funds are used only for the following specific purposes:

- Supporting quality art and music programs,
- Providing for the integration of modern technology into classrooms, including devices and instructional equipment,
- Attracting and retaining qualified teachers and staff, and
- Supporting classroom instruction.

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

EDUCATION PARCEL TAX AND PROCEDURES

Amount of Education Parcel Tax. Subject to two-thirds approval of the voters, the existing education parcel tax of \$99 per parcel (except exempt parcels, as described below) shall become renewed and effective for an additional eight years commencing with fiscal year 2024-25 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.

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 (as defined above) and 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.

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. When a senior exemption has been granted to a parcel, the senior will not have to re-submit an exemption application annually if the facts are such that said parcel continues to qualify for the senior exemption described in this measure. Please note that taxpayers that have been granted an exemption in connection with the 2018 parcel tax will not have to re-submit a new exemption application. The exemption will continue to apply, and the District will continue its existing administrative review procedures.

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 Trustees 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 Trustees 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 District shall annually prepare and file or cause to be prepared and filed a written report with the Board of Trustees of the District 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, the District will continue to maintain and support an independent Citizens' Oversight Committee to review the expenditures funded by the measure to ensure that said funds are spent only for the purposes approved by the voters. The Citizens' Oversight Committee will continue to review 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 State or Federal 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 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.