## Impartial Analysis of Measure C

The California Constitution and state law authorize a school district, upon approval of two-thirds of the voting electorate, to levy a qualified special tax for specified purposes.

Presently, the Menlo Park City School District annually levies three special taxes totaling approximately \$565 per parcel. One tax was adopted by the voters in 2000 and the other two taxes were adopted by voters in 2003. By this measure, the Board of Trustees of the Menlo Park City School District proposes to levy an additional special tax for a period of seven years beginning July 1, 2010 and ending June 30, 2017. This tax shall be at a rate of \$178 per year per parcel on all taxable parcels in the District. The new parcel tax would be adjusted annually for inflation by the Consumer Price Index for the San Francisco-Oakland-San Jose Metropolitan Area. The Board of Trustees could lower the rate if it determines that a reduced amount is sufficient to meet the District's budgetary needs.

A parcel shall be defined as any unit of real property in the District which receives a separate tax bill for ad valorem property taxes from the San Mateo County tax collection officials. Any property owner aged 65 years or older may qualify for an exemption from the special tax if that property owner occupies the parcel. All property which would otherwise be exempt from ad valorem property taxes will also be exempt from the imposition of the tax.

The stated purposes of the special tax are to: maintain educational programs; provide small class sizes; employ and retain teachers, and for equipment, supplies and materials for classroom instruction.

The proceeds of the special tax will be placed into a special account. An independent citizens' oversight committee will be established to monitor the expenditures of the parcel tax revenues. An annual report is required that accounts for the parcel tax revenues collected and the manner in which they have been spent.

A "yes" vote on this measure would allow an additional special tax to be levied on property within the boundaries of the Menlo Park City School District for a period of seven years beginning July 1, 2010 and ending June 30, 2017 in an amount of \$178 per year per taxable parcel. The special tax would be adjusted annually for inflation by the Consumer Price Index for the San Francisco-Oakland-San Jose Metropolitan Area The special tax would be used to: maintain educational programs; provide small class sizes; employ and retain teachers, and for equipment, supplies and materials for classroom instruction.

A "no" vote on this measure would not allow the additional special tax to be levied.

This measure passes if two-thirds of those voting on the measure vote "yes."