## IMPARTIAL ANALYSIS OF MEASURE Y

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.

By this measure, the Board of Trustees of the Jefferson Union High School District proposes to levy a special tax for a period of four years beginning July 1, 2012, and ending June 30, 2016. This tax shall be at a rate of \$48 per year per parcel on all taxable parcels in the District.

A parcel shall be defined as any unit of land in the District which receives a separate tax bill from San Mateo County tax collection officials. All property that would otherwise be exempt from property taxes will also be exempt from the special tax. In addition, an exemption will be available to persons who are either 65 years or older or who receive Supplemental Security Income (regardless of age) if such persons own and occupy a parcel as a principal residence and apply for the exemption.

The stated purposes of the special tax are: enhancing math, science, reading, and writing programs; attracting and retaining qualified teachers; preparing students for college and high-tech, "21st Century" jobs; and supporting educationally-at-risk students to keep them on the right track. The proceeds will be used only for these listed purposes, and no proceeds from the tax may be used for administrators' salaries.

The special tax is not intended to decrease or offset state or federal government funding sources that would otherwise be available to the District at any time during which the tax may be levied. In the event that the levy and collection of the tax does have such an effect, the District shall reduce the tax levy to the extent of any such decrease or offset in order to restore such state or federal funding.

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 these tax revenues. And an annual report will be filed with the Board of Trustees showing the amount of funds collected and expended and the status of projects funded by the tax.

A "yes" vote on this measure would allow a special tax to be levied on property within the boundaries of the Jefferson Union High School District for a period of four years beginning July 1, 2012, and ending June 30, 2016, in an amount of \$48 per year per taxable parcel for the purposes listed above.

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

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