

IMPARTIAL ANALYSIS OF MEASURE A

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 Education of the San Carlos School District proposes to levy a special tax for a period of eight years beginning July 1, 2011, and ending June 30, 2019. This tax shall be at a rate of no more than \$110.60 per year per parcel on all taxable parcels in the District.

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 San Mateo County tax collection officials. All property which would otherwise be exempt from *ad valorem* property taxes will also be exempt from the special tax. In addition, an exemption shall be available to persons who are 65 years or older who own and occupy a parcel and who apply for such exemption or have a current valid exemption from any of the District's special taxes.

The stated purposes of the special tax are to: support math, reading, writing skills, and hands-on science instruction; attract and retain qualified teachers and classroom support staff; maintain art and music programs; keep school libraries staffed and open; and provide other financial support to the extent of available funds to maintain the District's academic programs and operations, including purchase of instructional equipment, materials, and supplies. No proceeds from this tax shall be spent on direct or indirect costs of District administration. Proceeds from the tax shall be applied only for the listed purposes.

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 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 a new special tax to be levied on property within the boundaries of the San Carlos School District beginning July 1, 2011, and ending June 30, 2019, in an amount of no more than \$110.60 per year per taxable parcel for the specified purposes listed above.

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

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