

IMPARTIAL ANALYSIS OF MEASURE M

State law authorizes school districts to levy qualified special parcel taxes for specified purposes if approved by two-thirds (2/3) of voters. [21]

In 2008, voters of Bayshore Elementary School District (“District”) approved a tax of \$96 on parcels in the District, with annual adjustments for inflation, and then, in 2014, extended the parcel tax for an additional eight years. With this measure, the District proposes to again extend the tax. If approved, an annual tax of \$96 per parcel, adjusted annually for inflation since the original measure took effect on July 1, 2009, would be extended for eight years starting July 1, 2023. As of July 1, 2022, the amount of the parcel tax was \$102.94, which represents the original tax of \$96 plus annual adjustments for inflation. The District estimates the tax would raise approximately \$160,000 annually. [107]

The proposed tax applies to real property wholly or partially in the District that receives a separate property tax bill from the San Mateo County Tax Collector. Parcels otherwise exempt from property taxes will be exempt from this proposed tax. Individuals owning and occupying a parcel as a single-family residence may apply for an exemption to the tax if they: (1) are age 65 years or older; (2) receive Supplemental Security Income for a disability, regardless of age; or (3) receive Social Security Disability Insurance benefits, regardless of age, and have an annual income not exceeding 250% of the 2012 federal poverty guidelines. [94]

The stated purposes of the tax are to:

- Maintain reduced class sizes;
- Attract and retain high quality personnel;
- Provide classroom resources to help students with basic skills such as math, reading, and writing;
- Integrate the use of modern technology into the curriculum and instructional practices;
- Provide a full spectrum of instructional opportunities for students;
- Ensure teachers are well trained and use the most effective techniques for teaching of math, reading, and science;
- Continue to provide physical education and inter-school sports. [81]

The proceeds of the tax must only be used for the stated purposes, and no proceeds may be spent on administrator salaries. [22]

State law requires the District take certain steps to account for the proceeds from the tax. Thus, the District will direct that the proceeds are deposited into a special account and file annual reports accounting for the proceeds. [38]

The tax is not intended to jeopardize local, state, or federal funding and, if any such funding is reduced or offset because of the tax, the District may reduce the amount of the tax levied as necessary to restore the funding. If necessary, the District's appropriations limit will be increased annually to ensure revenue from the tax may be spent for the listed purposes. [64]

A "yes" vote on this measure would extend the existing annual tax of \$96 per taxable parcel within the District, adjusted annually for inflation since July 1, 2009, for a period of eight years beginning July 1, 2023, for the stated purposes listed above. [40]

A "no" vote on this measure would not allow the parcel tax to be levied. [15]

This measure passes if two-thirds (2/3) of those voting on the measure vote "yes." [14]

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(500 word limit: 496 words)