

JAN 24 2017

**IMPARTIAL ANALYSIS OF MEASURE Z**

MARK QUINLAN, Chief Elections Officer  
By \_\_\_\_\_  
DEPUTY CLERK

The California Constitution and state law authorize school districts to levy qualified special taxes for specified purposes. Government Code Sections 50077 and 50079 provide that such a tax measure passes if two-thirds of those voting on it vote to approve the measure.

The Woodside Elementary School District (the "District") currently has an annual parcel tax of \$242.00 per parcel, adjusted for inflation annually, adopted in 2009 that expires June 30, 2017. By this measure, the District's Governing Board proposes to renew a special tax on parcels in the District that would raise funds to support educational purposes outlined below. If this measure is approved, an annual tax of \$290.00 per parcel, adjusted annually for inflation, would be imposed starting July 1, 2017, for a period of eight years, with the tax ending June 30, 2025.

The proposed tax applies to any unit of real property which lies wholly or partially in the District that receives a separate property tax bill from San Mateo County tax collection officials. Parcels otherwise exempt from property taxes will be exempt from this proposed tax. Parcels that are under identical ownership, contiguous, and occupied solely by the owner for single-family residential purposes may qualify to be treated as a single parcel by submitting an application. Also, any individual who owns and occupies a parcel as a single-family residence may apply for an exemption to the tax if they also: 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. Parcels that already obtained exemption from the expiring tax are automatically exempt from this tax.

The stated purposes of the parcel tax are to: protect quality instruction in math, science, reading, and writing programs; maintain small class sizes; and attract and retain highly qualified teachers. No proceeds may be spent on administrator salaries, benefits, or pensions.

The proceeds of the parcel tax will be placed into a special account. An annual report accounting for tax revenues collected and expended and the status of projects or programs funded by the tax will be filed with the Governing Board. An independent citizens' oversight committee will be maintained to review expenditures of the parcel tax. The tax will be decreased if any increase in local, state, or federal funding is put in jeopardy based on the existence of the tax. The District's appropriations limit shall be increased annually if necessary to ensure the revenue from the tax may be spent for the listed purposes.

A "yes" vote on this measure would impose an annual tax of \$290.00 per taxable parcel, adjusted annually, on property within the District for a period of eight years beginning July 1, 2017, for the purposes listed above.

A "no" vote on this measure would not allow the parcel tax to be levied, with the existing annual parcel tax of \$242.00 per parcel, adjusted for inflation, expiring without replacement on June 30, 2017.

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