

IMPARTIAL ANALYSIS OF MEASURE C

The Jefferson Elementary School District (“District”) currently has in place an annual parcel tax of \$68 per parcel that will expire June 30, 2026. The District’s Board of Trustees proposes to adopt a new, increased special tax to support various educational purposes, as outlined below. If this Measure is approved, a new annual tax of \$88 per parcel would be imposed for a period of nine years starting on July 1, 2026, after the existing tax expires, and ending on June 30, 2035. [72]

The proposed parcel tax applies to any unit of real property wholly or partially in the District that receives a separate property tax bill from the San Mateo County tax collection officials. Any individual who owns and occupies a parcel as a principal residence may apply for an exemption from 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 have already obtained exemption from the existing tax are automatically exempt from this proposed tax. [108]

The stated purposes of the proposed parcel tax include to: [10]

- Attract and retain high quality teachers, prevent teacher and staff layoffs, and provide competitive compensation for teachers and school employees;
- Protect core academics in math, science, technology, reading, and writing;
- Help students read at grade level, maintain dedicated literacy instruction, and provide additional support for struggling students;
- Expand hands-on science learning opportunities and maintain reduced class sizes;
- Upgrade and support technology for student learning;
- Enhance school libraries and music and art classes;
- Provide counseling and health services;
- Support after-school and enrichment programs. [84]

No proceeds of the tax may be spent on administrators’ salaries, benefits, or pensions. [15]

The proceeds of the parcel tax will be placed into a special account. An annual report accounting for parcel tax revenues collected and expended and the status of projects or programs funded by the tax will be filed with the Board of Trustees. An independent citizen’s oversight committee will be appointed to review the 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. [107]

A “yes” vote on this Measure would impose an annual tax of \$88 per taxable parcel on property within the District for nine years beginning July 1, 2026, for the purposes listed above. [31]

A “no” vote on this Measure would not allow the parcel tax to be levied, with the existing annual parcel tax of \$68 per parcel expiring without replacement on June 30, 2026. [30]

This Measure passes if two-thirds of those voting on the Measure vote “yes”. [13]

----- End of Analysis -----

(500 word limit. 470 words)