

## IMPARTIAL ANALYSIS OF MEASURE V

State law authorizes school districts to levy qualified special parcel taxes for specified purposes if approved at an election by two-thirds (2/3) of those voting on the tax measure.

By this measure, the Board of Trustees of the San Mateo-Foster City Elementary School District (“District”) proposes a special tax on parcels in the District to raise funds to support various educational purposes outlined below. If the measure is approved, an annual tax of \$298 per parcel, adjusted annually for inflation, would be imposed for a period of 9 years starting July 1, 2019 and ending June 30, 2028. The District estimates the tax would raise \$10 million annually.

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. Under the measure, contiguous parcels used solely for owner-occupied, single-family residential purposes held under identical ownership may be treated as a single parcel the purposes of the proposed tax. Parcels otherwise exempt from such 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 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.

The stated purposes of the tax under this measure are to:

- Attract and retain excellent teachers and staff;
- Provide outstanding reading, writing, math, and science programs;
- Improve programs, including science, technology, engineering, and math; and
- Support art, drama, and music programs.

The proceeds of the tax shall only be used for the stated purposes, and for no other purposes.

No proceeds may be spent on administrator salaries, benefits, or pensions.

State law requires that the District take certain steps to account for the proceeds from the tax. Accordingly, the District will direct that the proceeds are deposited into a special account, appoint an independent citizens’ oversight committee, and file annual reports accounting for the proceeds.

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.

A “yes” vote on this measure would impose an annual tax of \$298 per taxable parcel on property within the District for a period of 9 years beginning July 1, 2019, for the purposes listed above.

A “no” vote on this measure would not allow the parcel tax to be levied.

This measure passes if two-thirds (2/3) of those voting on the measure vote “yes.”

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