

IMPARTIAL ANALYSIS OF MEASURE **

State law authorizes school districts to levy qualified parcel taxes for specified purposes if approved by two-thirds of those voting on the tax measure. [25]

In 2017, Menlo Park City School District (“District”) voters approved an annual special tax of \$360 per parcel, adjusted annually for inflation, which now totals \$405. That tax is scheduled to expire on June 30, 2024. [30]

This measure, if approved, would replace the existing tax with a new annual special tax in the amount of \$598 per parcel, adjusted annually for inflation, on parcels in the District for a period of 12 years beginning July 1, 2022 and ending June 30, 2034, for the educational purposes outlined below. The District estimates the tax will raise approximately \$4.6 million annually. [59]

The proposed tax applies to any unit of real property wholly or partially in the District that receives a separate property tax bill from San Mateo County tax collection officials. Individuals owning and occupying a parcel as their principal residence may apply for an exemption to the tax if they: are age 65 years or older; receive Supplemental Security Income for a disability, regardless of age; or receive Social Security Disability Insurance benefits, regardless of age, and have an annual income not exceeding 250% of the 2012 federal poverty guidelines. Property owners who qualified for an exemption under prior special taxes levied by the District are exempt from the tax under this measure, subject to the District’s right to verify a continuing qualification for exemption. [118]

The stated purposes of the proposed tax are to:

- Retain and attract classroom teachers;
- Maintain reasonable student-to-teacher ratios;
- Preserve comprehensive core academic programs in reading, writing, math, history, and science;
- Protect whole-child enrichment experiences in social emotional learning, art, music, library, and language/culture;
- Provide other supplemental financial support to purchase instructional equipment, supplies, and materials. [59]

Proceeds from the tax shall only be used for the above stated purposes. [13]

No proceeds may be spent on administrator salaries, benefits, or pensions. [11]

State law requires that the District take 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, conduct annual audits to confirm that the proceeds are spent for the specified purposes, and file annual reports. [54]

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 stated purposes. [64]

A “yes” vote on this measure would impose an annual tax of \$598 per taxable parcel, adjusted annually for inflation, on property within the District for a period of 12 years beginning July 1, 2022, for the purposes listed above. [38]

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

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

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(500 word limit: 500 words)