

## **IMPARTIAL ANALYSIS OF MEASURE E**

The California Constitution and state law authorize a school district, upon approval of two-thirds of the voting electorate, to levy a qualified special tax for specified purposes.

By this measure, the Board of Trustees of the Cabrillo Unified School District proposes to levy a special tax for a period of five years beginning July 1, 2010 and ending June 30, 2015. This tax shall be at a rate of \$150 per year per parcel on all taxable parcels in the District.

A parcel shall be defined as any unit of real property in the District which receives a separate tax bill for ad valorem property taxes from the San Mateo County tax collection officials, except that only one tax may be assessed to owners, upon approval of an application, whose property include one or more contiguous parcels if they are used for owner-occupied single family residential purposes and held under identical ownership. Any property owner who occupies the parcel as a principal residence and is aged 65 years or older may qualify for an exemption from the special tax. All property which would otherwise be exempt from ad valorem property taxes will also be exempt from the imposition of the tax.

The stated purposes of the special tax are to: preserve science, math, reading and writing programs; keep schools open; retain teachers and staff; maintain smaller class sizes; and to update classroom computer technology. None of the funds shall be used for administrator salaries or benefits.

The proceeds of the special tax will be placed into a special account. An independent citizens' oversight committee will be established to monitor the expenditures of the parcel tax revenues. An annual report is required which accounts for the parcel tax revenues collected and the manner in which they have been spent.

A "yes" vote on this measure would allow a special tax to be levied on property within the boundaries of the Cabrillo Unified School District for a period of five years beginning July 1, 2010 and ending June 30, 2015 in an amount of \$150 per year per taxable parcel. The special tax would be used for: preserving science, math, reading and writing programs; keeping schools open; retaining teachers and staff; maintaining smaller class sizes; and updating classroom computer technology.

A "no" vote on this measure would not allow the additional special tax to be levied.

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