

**IMPARTIAL ANALYSIS OF MEASURE 0**

The California Constitution and state law authorize school districts to levy qualified special taxes for specified purposes. Government Code Section 50077 provides that such a tax measure passes if two-thirds of those voting vote in favor of it.

The Portola Valley School District (the "District") has parcel taxes approved in 2004 and 2010 that collectively impose a tax of \$458 per parcel per year. These taxes expire June 30, 2014. By this measure, the District's Board of Trustees proposes to levy a replacement parcel tax for eight years, beginning July 1, 2013. This proposed tax would be \$581 per year per parcel on taxable parcels in the District. If this measure is approved, the current \$458 tax would cease one year early on June 30, 2013.

The proposed tax applies to parcels of land in the District that receive a bill for property taxes from San Mateo County. Any property owner who resides in a single family residence and is either (1) aged 65 years or older or (2) receives Supplemental Security Income for a disability may apply annually for an exemption from the tax. The owner of contiguous parcels held under identical ownership which are used solely for owner-occupied single-family residences may apply annually to have the parcels taxed as a single parcel. All property which is otherwise exempt from or on which is levied no *ad valorem* property taxes will also be exempt from the proposed tax.

The stated purposes of the tax are to: maintain quality math, science, reading, and writing instruction; develop advanced programs in engineering and technology; keep class sizes small; and support art and music programs. The tax proceeds may be used only for these purposes.

The proceeds of the parcel tax would be placed into a special account. An annual report accounting for parcel tax revenues collected and expended and the status of projects funded by the tax would be filed with the Board of Trustees.

A "yes" vote on this measure would allow a tax of \$581 per year per taxable parcel to be levied on property within the District for a period of eight years beginning July 1, 2013, for the purposes stated above.

A "no" vote on this measure would not allow the parcel tax to be levied, and the current parcel taxes would continue until June 30, 2014.

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

**FILED** IN THE OFFICE OF THE  
CHIEF ELECTIONS OFFICER  
OF SAN MATEO COUNTY, CALIF.

FEB 25 2013

MARK CHURCH, Chief Elections Officer

By: \_\_\_\_\_  
DEPUTY CLERK

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