

IMPARTIAL ANALYSIS OF MEASURE A

The California Constitution and state law authorize school districts to levy qualified special taxes for specified purposes. Government Code Sections 50077 and 50079 provide that such a tax measure passes if two-thirds of those voting on it vote to approve the measure.

The Menlo Park City Elementary School District (the “District”) currently has a parcel tax (passed as “Measure C” in 2010) that imposes a tax of \$178, adjusted upwards for inflation, per parcel per year. The 2010 tax expires June 30, 2017. By this measure, the District’s Board of Education proposes to implement a new tax beginning July 1, 2016. If this measure is approved, a new tax of \$201.38 per year per parcel on taxable parcels in the District, adjusted annually for inflation, will be implemented without an end date. This measure states an intent to replace Measure C with the new tax, if it is approved.

The proposed tax applies to any unit of real property in the District that receives a separate property tax bill from San Mateo County tax collection officials. However, any property owner who occupies a parcel and is aged 65 years or older will, upon application, be exempted from the tax, and no new exemption application is required if the person already has a valid exemption from the District. Property otherwise exempt from property taxes will also be exempt from this tax.

The stated purposes of the parcel tax are: to employ and retain teachers; to maintain low student-to-teacher ratios; to preserve educational programs; and to purchase equipment, supplies, and materials for instruction. No proceeds from the tax may be spent on District administration.

The proceeds of the parcel tax will be placed in 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 Education.

A “yes” vote on this measure would impose a tax of \$201.38, adjusted annually for inflation, on each taxable parcel within the District beginning July 1, 2016, and with no end date for the purposes listed above.

A “no” vote on this measure would not allow the new parcel tax to be levied, allowing the current tax of approximately \$178 (increased due to inflation) to continue until June 30, 2017.

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