

IMPARTIAL ANALYSIS OF MEASURE C

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 an enrolment of 2,938 students, and the District anticipates that it will see up to 213 additional students enrolled in the next five years. The District states that it will need additional funding in order to maintain current programs and to pay for the cost of these additional students. By this measure, the District’s Board of Education proposes to assess a new tax beginning July 1, 2016, to cover the costs associated with new student enrolment above the current baseline of 2,938 students. If this measure is approved, the new tax will be assessed each year on taxable parcels in the District without an end date based on the number of students enrolled above the baseline. The new tax will be calculated at a rate of \$2.20 per year for each student above the 2,938 student baseline per parcel, adjusted annually for inflation. However, the new tax will be capped at a level of 213 additional students above the 2,938 baseline (meaning that the parcel tax will never exceed \$468.60 per parcel, regardless of enrolment growth, adjusted for inflation).

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 new tax at a rate of \$2.20 per student above the current enrolment level of 2,938 students (capped at 213 additional students above the baseline), 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.

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