

## **IMPARTIAL ANALYSIS OF MEASURE E**

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 Jefferson Union High School District (the “District”) currently has a parcel tax approved in 2012 that imposes \$48 in taxes per taxable parcel per year. The 2012 tax expires on June 30, 2016. By this measure, the District’s Board of Trustees proposes to renew and increase this tax beginning July 1, 2016. If this measure is approved, the current \$48 tax would be replaced after June 30, 2016, for a period of ten years, with a new tax of \$60 per parcel annually on taxable parcels in the District.

The proposed tax applies to any unit of land in the District that receives a separate property tax bill from San Mateo County tax collection officials. However, any individual who owns and occupies a parcel as their principal residence may apply for an exemption to the tax if they also: 1) are age 65 years or older; 2) receive Supplemental Security Income for a disability, regardless of age; or 3) receive Social Security Disability Insurance benefits, regardless of age, and have an annual income less than 250% of the 2012 federal poverty guidelines. Property otherwise exempt from property taxes will also be exempt from this tax.

The stated purposes of the parcel tax are to: support math, science, reading, and writing; support art, music, and electives; retain qualified teachers; support computer and technology instruction; provide college preparation; and maintain programs to support struggling students. No proceeds from the tax may be spent on District administration.

State law requires that the proceeds of the parcel tax be placed in a special account and that an annual report accounting for parcel tax revenues collected and expended and the status of projects or programs funded by the tax be filed with the Board of Trustees.

A “yes” vote on this measure would increase the current tax to a total rate of \$60 per taxable parcel on property within the District for a period of ten years beginning July 1, 2016, for the purposes listed above.

A “no” vote on this measure would not allow the parcel tax to be levied, allowing the current tax of \$48 to expire on June 30, 2016.

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