

## IMPARTIAL ANALYSIS OF MEASURE W

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 Governing Board of the Redwood City School District proposes to levy a special tax for a period of five years beginning “immediately following the adoption of the Measure” by voters and ending five years later. This tax shall be at a rate of \$67 per year per parcel on all taxable parcels in the Redwood City Elementary School District.

A parcel shall be defined as any unit of real property in the Redwood City Elementary School District which receives a separate tax bill for *ad valorem* property taxes from the San Mateo County tax collection officials. Any property owner who is either aged 65 years or older or who receives Supplemental Security Income for a disability (regardless of age), if the person occupies a parcel as a principal residence, may apply for an exemption from the special tax. All public 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: improve local elementary and middle school education for all students with funds that cannot be taken by the State; enhance reading, writing, math, and science skills; attract and retain qualified teachers; and support school libraries. The proceeds from the tax may be used only for these purposes, and no proceeds may be used to pay for administrative salaries.

The proceeds of the special tax will be placed into a special account. An independent citizens’ oversight committee will be established to ensure that revenues from this tax are spent only on the listed purposes. An annual report will be filed with the Governing Board that accounts for the parcel tax revenues collected and expended and the status of projects funded by the tax.

A “yes” vote on this measure would allow a special tax to be levied on property within the boundaries of the Redwood City Elementary School District for a period of five years beginning immediately following the adoption of the Measure and ending five years later in an amount of \$67 per year per taxable parcel for the purposes listed above.

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

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