

## **IMPARTIAL ANALYSIS OF MEASURE Z**

On February 28, 2012, pursuant to Section 50075 of the Government Code, the Board of Supervisors of the County of San Mateo adopted a resolution to renew the levy of a special tax on property located in County Service Area No. 1 for fire protection and police services. Section 500775 of the Government Code requires that the proposition for a special tax be submitted to the voters of the service area for approval.

A special tax for these services has been levied since 1982, and most recently received voter approval in 2008. Presently, the Board of Supervisors determines the specific amount of the tax each year, with a maximum rate of \$65 per year per parcel. Under this measure, the Board of Supervisors would continue to set the specific amount of the tax each year, with a maximum rate of \$65 per year per parcel. The special tax would continue to be levied for a period of four more years, commencing July 1, 2012, and ending June 30, 2016, and would be collected by the San Mateo County tax collection officials at the same time as and along with the general ad valorem taxes. The special tax would be subject to the same penalties as the general ad valorem tax, and the special tax and penalty shall bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid. All property which otherwise would be exempt from property taxes will also be exempt from the imposition of this special tax.

A “yes” vote on this measure would allow the continuation of a special tax to be levied on property within the boundaries of San Mateo County Service Area No. 1 for fire protection and police services at a rate no greater than \$65 per parcel per year for four more years, through June 30, 2016.

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

This measure must be approved by two-thirds of the voters voting upon the measure.