

## IMPARTIAL ANALYSIS OF MEASURE G

On February 23, 2016, 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 50075 of the Government Code requires that the measure 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 2012. 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 an additional period of four years, commencing July 1, 2016, and ending June 30, 2020, 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.

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 an additional four years, from July 1, 2016 through June 30, 2020.

A “no” vote on this measure would not allow the special tax to be levied, with the current tax supporting such services ending June 30, 2016.

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