

CITY ATTORNEY IMPARTIAL ANALYSIS

In 2009, San Mateo voters approved a ballot measure to authorize a 1/4-cent tax on sales to be levied within the City of San Mateo. This 1/4-cent tax on sales was approved as a “general tax,” meaning that the revenue raised from the tax goes into the City’s general fund. This revenue may not be appropriated by any other governmental agency. This revenue may be used for any municipal governmental purpose. Municipal governmental purposes include police and fire protection, library services, public works, street maintenance and repair, programs for seniors, parks and recreation services, and other governmental functions and services. The measure does not bind the City to use the proceeds of the tax for any particular services, facilities, or programs. Under the terms of the 2009 ballot measure, the City was granted the authority to collect the 1/4-cent tax on sales until March 31, 2018.

If approved by a majority of voters, Measure S would make two changes to the law enacted by the voters in 2009. First, the law would be changed to authorize the City of San Mateo to continue to collect the 1/4-cent tax on sales until March 31, 2048. The second change would be to establish a citizen’s committee comprised of five residents to oversee the receipt and expenditure of this tax revenue. This committee would be charged with reviewing information on the amount of tax generated and how it was used as described in the annual auditor’s report. The committee would also be charged with making recommendations to the city council on the use of the tax revenue. The tax rate approved by the voters in 2009 will not be changed if Measure S is approved.

State law authorizes the City of San Mateo to extend the authority to levy the 1/4-cent tax on sales (technically referred to as a transactions and use tax) following approval by two-thirds of the city council and a majority of the voters voting in an election on that issue. The San Mateo City Council unanimously approved extending the authority to levy this tax on July 20, 2015.

A YES vote approves the measure.

A NO vote rejects the measure.

The above statement is an impartial analysis of Measure S. If you desire a copy of the ordinance that is the subject of this measure, it may be found on the City’s website www.cityofsanmateo.org or please call the San Mateo City Clerk’s Office at (650) 522-7042 and a copy will be mailed at no cost to you.

Respectfully submitted,

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