

IMPARTIAL ANALYSIS OF MEASURE X

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 Menlo Park City Elementary School District (the “District”) currently has an annual parcel tax of \$207 per parcel adopted in 2010 that will expire June 30, 2017. By this measure, the District’s Board of Education proposes to renew and increase a special tax on parcels in the District that would raise funds to support various educational purposes outlined below. If this measure is approved, an annual tax of \$360 per parcel, adjusted annually for inflation, would be imposed starting on July 1, 2017, for a period of seven years, with the tax ending June 30, 2024.

The proposed tax applies to any unit of real property in the District that receives a separate property tax bill from San Mateo County tax collection officials. Any individual who owns and occupies a parcel as a 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 not exceeding 250% of the 2012 federal poverty guidelines.

The stated purposes of the parcel tax are to: retain and attract excellent classroom teachers; maintain reasonable student-to-teacher ratios; preserve comprehensive education programs such as science, art, music, and library; provide other supplemental financial support to purchase instructional equipment, supplies, and materials for classroom instruction; and maintain a comprehensive elective offering at Hillview Middle School. Proceeds shall be used for programs at Encinal School, Laurel School, Oak Knoll School, and Hillview Middle School and shall be fairly and equitably distributed across all schools and students as determined by the District’s governing board. No proceeds may be spent on direct or indirect costs of District administration.

The proceeds of the parcel tax will be placed into a special account. An annual report accounting for parcel tax revenues collected and expended and the status of projects or programs funded by the tax will be filed with the Board of Education. An independent citizens’ oversight committee will be appointed to review the expenditures of the parcel tax. The tax will be decreased if any increase in local, state, or federal funding is put in jeopardy based on the existence of the tax. The District’s appropriations limit shall be increased annually if necessary to ensure the revenue from the tax may be spent for the listed purposes.

A “yes” vote on this measure would impose an annual tax of \$360 per taxable parcel, adjusted annually, on property within the District for a period of seven years beginning July 1, 2017, for the purposes listed above.

A “no” vote on this measure would not allow the parcel tax to be levied, with the existing annual parcel tax of \$207 per parcel expiring without replacement on June 30, 2017.

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