

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.

In 2005, the voters in the Brisbane Elementary School District approved an annual special tax in the amount of \$96 which will expire on June 30, 2011. By this measure, the Board of Trustees of the Brisbane Elementary School District proposes to continue and increase the special tax for a period of five years beginning July 1, 2011, and ending June 30, 2016. This tax shall be at a rate of \$119 per year per parcel on all taxable parcels in the District. A parcel shall be defined as any unit of real property in the District which receives a separate tax bill from the San Mateo County tax collection officials.

Any person 65 years of age or older who owns and occupies a parcel as a principal residence may apply with supporting documentation showing proof of age, ownership, and occupancy for an exemption from the special tax. A resident homeowner living on a multiple-parcel lot (up to three contiguous parcels) may also apply to have the property be deemed one parcel for purposes of this special tax. In addition, all property which would otherwise be exempt from property taxes will be exempt from imposition of this special tax.

The stated purposes of this special tax are to provide: a music teacher and an art teacher; teachers and instructional aides to assist and support students with reading and core academics; and, if funds allow, library and instructional resources, provided that none of the proceeds shall be used to pay for District administration.

The proceeds of the special tax will be placed into a special account. The District's chief fiscal officer must file an annual report with the District's Board of Trustees accounting for the parcel tax revenues collected and the manner in which they have been spent. The special tax is not intended to decrease or offset other funding sources that would otherwise be available to the District at any time during which the tax may be levied.

This measure would also increase the District's appropriations limit per fiscal year in an amount equal to the levy of the special tax for that year, as permitted by Article XIII B, Section 4 of the California Constitution.

A "yes" vote on this measure would continue and increase the special tax to be levied on property within the boundaries of the Brisbane Elementary School District for a period of five years beginning July 1, 2011, and ending June 30, 2016, in an amount of \$119 per year per taxable parcel for the specified purposes listed above and would increase the District's appropriations limit per fiscal year in the amount of the levy.

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".