

**IMPARTIAL ANALYSIS OF
BALLOT MEASURE T**

(Actual = 268 w.)
+ Guidelines:

This ballot measure asks whether the people of the Town of Portola Valley desire to temporarily lower the existing 5.5% Utility Users Tax (UUT) levied on telephone, gas, water and electricity charges to 4.5% for a period of five years, from July 1, 2018 through June 30, 2023. On July 1, 2023, the tax will revert to 5.5%.

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Effective July 1, 2020, this measure also gives authority to the Town Council to further reduce the UUT tax rate below 4.5% for a period not to exceed twelve months. Upon expiration of the decrease period, the rate shall automatically revert back to 4.5% without voter approval or Council action. The Town Council may adopt consecutive temporary tax rate reductions.

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The UUT is a general tax. General taxes are not limited to a specific purpose and can be used for general City operating expenses and capital improvements, such as police, fire, and maintenance of streets, parks, trails and drainage structures.

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This ballot measure does not affect the Town's second Utility Users Tax, a 2% Special Utility Users Tax on telephone, gas, water and electricity charges. The proceeds of this Special UUT are deposited into the Town's restricted Open Space Fund.

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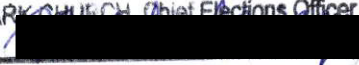
A "Yes" vote means the voter is in favor of temporarily reducing the UUT to 4.5% for a period of five years. A "No" vote means the voter is not in favor of reducing the UUT and the rate will remain at 5.5%. In order for the tax to be reduced to 4.5%, the ballot measure must be approved by more than 50% of the voters voting on the measure.

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245 w.

FILED IN THE OFFICE OF THE
CHIEF ELECTIONS OFFICER
OF SAN MATEO COUNTY, CALIF.

MAR 26 2018.

By: 
DEPUTY CLERK

Cara E. Silver
Portola Valley Town Attorney

The above statement is an impartial analysis of Measure T. If you desire a copy of the Measure, please call the Town Clerk's Office at (650) 851-1700 (ex. 210), and

a copy will be mailed to you at no cost. A copy of the Measure may also be found at <http://www.portolavalley.net>.

FILED IN THE OFFICE OF THE
CLERK OF SUPERIOR COURT
OF SAN MATEO COUNTY, CALIF.

MAR 2 2018

MARK D. [Signature]
Clerk of Superior Court
by [Signature]
Clerk