

IMPARTIAL ANALYSIS OF MEASURE N

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.

By this Measure, the Board of Trustees of the Millbrae School District (“District”) proposes 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 \$97 per parcel would be imposed starting July 1, 2018, for a period of five years, with the tax ending June 30, 2023. The District estimates \$700,000 would be raised annually by the tax.

The proposed tax applies to any unit of real property which lies wholly or partially in the District that receives a separate property tax bill from San Mateo County tax collection officials. Parcels otherwise exempt from such property taxes will be exempt from this proposed tax. Any individual owning and occupying a parcel as a single-family 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: maintain 21st century, hands-on science labs, technology, engineering, and math; strengthen reading and writing programs; attract and retain qualified teachers; and restore art and music programs.

The proceeds of the tax shall only be used for the stated purposes, and for no other purposes. The Measure states that no proceeds may be spent on administrative salaries or benefits.

The District will provide the following additional accountability measures for the tax proceeds: the proceeds will be placed into a special account; an annual report accounting for the proceeds collected and expended and the status of projects or programs funded by the tax will be filed with the District’s Board of Trustees; and an independent citizens’ oversight committee will be established to oversee expenditures of the proceeds.

The Measure states that the proposed tax is not intended to jeopardize local, state, or federal funding and, if any such funding is reduced or offset because of the tax, the District may reduce the amount the tax levied as necessary to restore the funding. Also, the District’s appropriations limit shall be increased annually if necessary to ensure revenue from the tax may be spent for the listed purposes.

A “yes” vote on this measure would impose an annual tax of \$97 per taxable parcel on property within the District for a period of five years beginning July 1, 2018, for the purposes listed above.

A “no” vote on this measure would not allow the parcel tax to be levied.

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

-----End of Analysis-----

(500 word limit. 496 words + 1 word - 21 words = 476 words)