

## **IMPARTIAL ANALYSIS OF MEASURE C**

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.

By this measure, the Board of Trustees of the Jefferson Union High School District proposes to levy a special tax for a period of four years beginning July 1, 2011, and ending June 30, 2015. This tax shall be at a rate of \$96 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 for *ad valorem* property taxes from San Mateo County tax collection officials. However, any parcel that is classified by the San Mateo County Assessor as multi-family residential containing two to four units shall constitute two parcels, and those containing five or more units shall constitute five parcels, for the purposes of levying and collecting this special tax, to the extent permitted by law. All property that would otherwise be exempt from property taxes will also be exempt from the special tax. In addition, an exemption shall be available to persons who are 65 years or older who own and occupy as a principal residence a parcel and who apply for such exemption.

The stated purposes of the special tax are: preserving excellence in core academic programs; minimizing class size increases and layoffs; providing training programs; protecting arts and music instruction; reducing budget cut impacts; and providing independent financial audits of revenues/expenditures. The proceeds will be used for these purposes unless the Board of Trustees determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so infeasible or inadvisable. In any event, the proceeds will be only be used for the purposes listed above.

The special tax is not intended to decrease or offset state or federal government funding sources that would otherwise be available to the District at any time during which the tax may be levied. In the event that the levy and collection of the tax does have such an effect, the District shall reduce the tax levy to the extent of any such decrease or offset.

The proceeds of the special tax will be placed into a special account. An independent citizens' oversight committee will be established to monitor the expenditures of these tax revenues. An annual report is required that accounts for the parcel tax revenues collected and the manner in which they have been spent.

A "yes" vote on this measure would allow a special tax to be levied on property within the boundaries of the Jefferson Union High School District for a period of four years beginning July 1, 2011, and ending June 30, 2015, in an amount of \$96 per year per taxable parcel for the specified purposes listed above.

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".