## IMPARTIAL ANALYSIS OF MEASURE

The California Constitution and state law authorize school districts to levy qualified special taxes for specified purposes. Government Code Section 50077 provides that such a tax measure passes if two-thirds of those voting vote in favor of it.

By this measure, the Governing Board of the La Honda-Pescadero Unified School To District (the "District") proposes to levy a parcel tax for a period of seven years, beginning July 1, 2013. This tax would be at a rate of \$100 per year per parcel on taxable parcels in the District. Currently, there is a parcel tax of \$100 per year per parcel imposed on taxable parcels in the District, and the current parcel tax expires on June 30, 2013.

The proposed tax applies to parcels of land in the District that receive a bill for property taxes from San Mateo County. Any property owner aged 65 years or older may apply for an exemption from the proposed tax. Also, the owner of any two contiguous parcels held under identical ownership where at least one parcel is used for an owner-occupied single family residence may apply to have the two parcels taxed as a single parcel.

The stated purposes of the tax are to: improve access to technology in classrooms; \rightarrow\righ

The proceeds of the parcel tax would be placed into a special account. An independent community committee would be established to ensure that revenues from this tax are spent only on the stated purposes. An annual report accounting for parcel tax revenues collected and expended and the status of projects funded by the tax would be filed with the Governing Board.

A "yes" vote on this measure would allow a tax of \$100 per year per taxable parcel to be levied on property within the District for a period of seven years beginning July 1, 2013, for the purposes stated 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 it vote "yes." | 7\_\_\_

FILED IN THE OFFICE OF THE CHEF ELECTIONS OFFICER

MARK/CHURCH/Chief Elections Officer