

MAR 24 2014

IMPARTIAL ANALYSIS OF MEASURE B

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The California Constitution and state law authorize school districts to levy qualified special taxes for specified purposes. Government Code Section 50077 provides that such tax measures pass if two-thirds of those voting on them vote for them. 10

The Cabrillo Unified School District (the "District") currently has a parcel tax of \$150 per parcel per year. The current tax expires June 30, 2015. By this measure, the District's Board of Education proposes to renew the tax for five years beginning July 1, 2015. This tax shall be at a rate of \$150 per year per parcel on taxable parcels in the District. 12

The tax applies to parcels of land in the District that receive a bill for property taxes from San Mateo County tax collection officials. Any property owner who resides in a parcel as their principal residence and is (1) aged 65 years or older, (2) receives Supplemental Security Income for a disability, regardless of age, or (3) receives Social Security Disability Insurance benefits, regardless of age may apply for an exemption from the tax. If granted, the exemption will continue for the duration of the tax without the need for any future application, and any property owner who already qualified for an exemption on the basis of being 65 years or older under the current parcel tax will automatically qualify for an exemption without any further application. The owner of contiguous parcels held under common ownership which (1) have the same primary purpose as the principal parcel and (2) are not separate and distinct properties that may be independently developed or sold may apply to have the parcels taxed as a single parcel. All property which is otherwise exempt from or on which is levied no *ad valorem* property taxes will also be exempt from the proposed tax. 19

The stated purposes of the parcel tax are to: preserve strong academic programs; retain qualified teachers and staff; protect programs for struggling students; provide college and career counseling; maintain updated classroom technology; and keep all District schools open. The proceeds from the tax may be used only for these purposes and may not be used for administrator salaries, pensions, or benefits. 14

The proceeds of the parcel tax will be placed into a special account. An annual report accounting for parcel tax revenues collected and expended and the status of projects or programs funded by the tax will be filed with the Board of Education. And an independent citizens' oversight committee will be appointed to review the expenditures of the parcel tax. 13

A "yes" vote on this measure would renew the current \$150 tax per year per taxable parcel on property within the District for a period of five years beginning July 1, 2015, for the purposes listed above. 14

A "no" vote on this measure would not allow the parcel tax to be levied, and the current tax of \$150 would continue until June 30, 2015. 9

This measure passes if two-thirds of those voting on the measure vote "yes." 13

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(500 word limit. 497 words - 4 words = 493 words)

488 words