

IMPARTIAL ANALYSIS OF MEASURE L

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.

The Burlingame Elementary School District (the "District") currently has an annual parcel tax of \$180 per parcel that expires June 30, 2021, and an annual parcel tax of \$76 per parcel that expires June 30, 2016, a current annual total of \$256 per parcel. By this measure, the District's Board of Trustees proposes to consolidate and extend these two taxes for fourteen years beginning July 1, 2016. If approved, the consolidated tax rate will be \$256 per year per parcel on taxable parcels.

The tax applies to parcels of land in the District that receive a separate bill for property taxes from San Mateo County tax collection officials. Any property owner who resides on a parcel as a single-family residence and is (1) aged 65 years or older or (2) receives Supplemental Security Income for a disability, regardless of age, will, upon application, be exempted from the tax. Properties currently exempt from the District's parcel taxes shall automatically be exempt from the proposed tax. The owner of contiguous parcels held under identical ownership which are used for owner-occupied, single-family residences 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.

The stated purposes of the parcel tax are to: protect core programs in reading, writing, math, and science; retain highly qualified teachers; maintain hands-on science classes; support art and music programs; and maintain school libraries. The proceeds from the tax may be used only for these purposes and may not be used for administrator salaries or benefits.

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 Trustees. Also, the existing Budget Advisory Committee will advise the Board on the expenditures to ensure funds are used for the listed purposes.

A "yes" vote on this measure would consolidate and extend the two existing parcel taxes totaling \$256 per year per taxable parcel on property within the District for a period of fourteen years beginning July 1, 2016, for the purposes listed above.

A "no" vote on this measure would not consolidate and extend the existing taxes, allowing the \$180 tax to expire June 30, 2021, and the \$76 tax to expire June 30, 2016.

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

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