

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 tax measures pass if two-thirds of those voting on them vote for them.

The San Carlos School District (the "District") currently has parcel taxes approved in 2009 and 2011 that collectively impose \$188.60 in taxes per parcel per year. The 2009 tax (\$78 per year per parcel) expires June 30, 2015; and the 2011 tax (\$110.60 per year per parcel) expires June 30, 2019. By this measure, the District's Board of Education proposes to renew, extend, and increase these taxes beginning July 1, 2015. If this measure is approved, the current \$188.60 in taxes would be replaced after June 30, 2015, with a new combined total tax of \$246.60 per year per parcel on taxable parcels in the District for a period of six years.

The proposed tax applies to parcels of land in the District that receive a separate property tax bill from San Mateo County tax collection officials. Any property owner who occupies a parcel and is aged 65 years or older will, upon application, be exempted from the tax. Property otherwise exempt from property taxes will also be exempt from this tax.

The stated purposes of the parcel tax are to fund: core academic programs in reading, writing, math, and science; library costs and programs; ongoing teacher training and development; and elective programs to support a well-rounded education, including design and engineering, hands-on science, art, music, and language classes/programs.

The proceeds of the parcel tax will be placed in 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.

A "yes" vote on this measure would renew, increase, and extend the current taxes at a total rate of \$246.60 per taxable parcel on property within the District for a period of six years beginning July 1, 2015, for the purposes listed above.

A "no" vote on this measure would not allow the parcel taxes to be levied, allowing the current tax of \$78 to expire on June 30, 2015, and the current tax of \$110.60 to continue until June 30, 2019.

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

383 words

FILED IN THE OFFICE OF THE
CHIEF ELECTIONS OFFICER
OF SAN MATEO COUNTY, CALIF.

By: [Redacted] Clerk