

IMPARTIAL ANALYSIS OF MEASURE D

The California Constitution and state law authorize school districts to levy qualified special taxes for specified purposes. Government Code Sections 50077 and 50079 provide that such a tax measure passes if two-thirds of those voting on it vote to approve the measure.

The Pacifica School District (the “District”) currently has a parcel tax approved in 2011 that imposes \$118 in taxes per taxable parcel per year. The 2011 tax expires on June 30, 2017. By this measure, the District’s Board of Education proposes to renew this tax beginning July 1, 2017. If this measure is approved, the current tax would continue after June 30, 2017, for a period of ten years, at a rate of \$118 per parcel annually on taxable parcels in the District.

The proposed tax applies to any unit of land in the District that receives a separate property tax bill from San Mateo County tax collection officials. However, individuals in the following three categories may annually apply for an exemption from the tax: 1) any person who owns an interest in the parcel, occupies the parcel as their principal place of residence, and is aged 65 years or older; 2) any person who receives Supplemental Security Income for a disability, regardless of age, and occupies the parcel as their principal place of residence; or 3) any person who receives Social Security Disability Insurance benefits, regardless of age, whose annual income is less than 250% of the 2012 federal poverty guidelines. Property otherwise exempt from property taxes will also be exempt from this tax.

The stated purposes of the parcel tax are to: enhance core academics like math, science, history, reading, and writing; support art, music, and electives; attract and retain qualified teachers and staff; maintain classroom computer and technology instruction; strengthen school library programs; and maintain programs that support struggling students. No proceeds from the tax may be spent on District administration.

State law requires that the proceeds of the parcel tax be placed in a special account and that an annual report accounting for parcel tax revenues collected and expended and the status of projects or programs funded by the tax be filed with the Board of Education. The measure also raises the annual appropriations limit of the District in an amount equal to the total funds raised by the tax each year through the end of the tax.

A “yes” vote on this measure would renew the current tax at a rate of \$118 per taxable parcel on property within the District for a period of ten years beginning July 1, 2017, for the purposes listed above. A “yes” vote would also raise the District’s annual appropriations limit for the same period by the total amount raised by this tax each year.

A “no” vote on this measure would not allow the parcel tax to be levied, allowing the current tax of \$118 to expire on June 30, 2017.

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