

IMPARTIAL ANALYSIS OF MEASURE Z

The California Constitution and state law authorize school districts to levy qualified special taxes for specified purposes. The Jefferson Union High School District (“District”) currently has in place an annual parcel tax of \$60 per parcel that will expire June 30, 2027. The District’s Board of Trustees proposes to replace that existing parcel tax with a new, increased special tax to support various educational purposes, as outlined below. If this Measure is approved, the existing parcel tax would be replaced with a new annual tax of \$95 per parcel for a period of ten years starting on July 1, 2025. The new tax is estimated to raise \$3.3 million each year. [106]

The proposed parcel tax applies to any unit of real property wholly or partially in the District that receives a separate property tax bill from the San Mateo County tax collection officials. Any individual who owns and occupies a parcel as a principal residence may apply for an exemption from the tax if they are age 65 years or older. All property that would otherwise be exempt from property taxes is also exempt from the parcel tax. Parcels that have already obtained exemption from the existing tax are automatically exempt from this proposed tax. [92]

The stated purposes of the proposed parcel tax include to: [10]

- Enhance academic programs;
- Expand classes for college readiness and career technical education;
- Increase social, emotional, behavioral, and mental health support, counseling, resources, programs, and facilities, for students and families;
- Expand and enhance visual and performing arts, music and other art enrichment programs;
- Expand classes and programs for Science, Technology, Engineering, and Math (“STEM”) instruction;
- Attract and retain qualified, high-performing teachers, staff and counselors; and
- Support competitive wages and benefits for teachers and staff. [73]

No proceeds of the tax may be spent on administrators’ salaries, benefits, or pensions. [14]

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 Trustees. An independent citizen’s oversight committee will be appointed to review the expenditures of the parcel tax. The tax will be decreased if any increase in local, state, or federal funding is put in jeopardy based on the existence of the tax. [82]

A “yes” vote on this Measure would replace the existing special tax with an increased annual tax of \$95 per taxable parcel on property within the District for ten years beginning July 1, 2025, for the purposes listed above. [39]

A “no” vote on this Measure would not allow the parcel tax to be levied, with the existing annual parcel tax of \$60 per parcel expiring without replacement on June 30, 2026. [32]


This Measure passes if at least two-thirds of those voting on the Measure vote “yes”. [15]

----- End of Analysis -----

(500 word limit. 463 words)

FILED IN THE OFFICE OF THE
CHIEF ELECTIONS OFFICER
OF SAN MATEO COUNTY

AUG 20 2024

MARK CHURCH Chief Elections Officer
By:  _____
DEPUTY CLERK