

IMPARTIAL ANALYSIS OF MEASURE N

The California Constitution and state law authorize school districts to levy qualified special taxes for specified purposes. In 2019, Cabrillo Unified School District (“District”) voters approved an annual special tax of \$150 per parcel, scheduled to expire June 30, 2028. This measure, if approved, would replace the existing tax with an increased annual special tax of \$198 per parcel, for a period of eight years, starting on July 1, 2025. The new tax is estimated to raise \$2,140,000 per year. [76]

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 also: (1) are age 65 years or older; (2) receive Supplemental Security Income for a disability regardless of age; or (3) receive Social Security Disability Insurance benefits, regardless of age, and have an annual income not exceeding 250% of the 2012 federal poverty guidelines. Parcels that have already obtained exemption from the existing tax are automatically exempt from this proposed tax. [108]

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

- Attract and retain high quality teachers, translators and counselors, and provide competitive wages and benefits for teachers and staff;
- Expand Science, Technology, Engineering, Arts, and Math (“STEAM”) classes and programs;
- Expand vocational, career training, trade skills, workforce readiness, and college readiness programs;
- Enhance performing arts, music, and other art enrichment programs;
- Maintain and expand language programs;
- Expand family engagement services, including counseling and medical; and
- Support and enhance extracurricular activities and athletic programs. [73]

No proceeds of the tax may be spent on administrators’ salaries, benefits, or pensions. [15]

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. 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. The District’s appropriations limit shall be increased annually if necessary to ensure the revenue from the tax may be spent for the listed purposes. [107]

A “yes” vote on this Measure would replace the existing special tax with an increased annual tax of \$198 per taxable parcel on property within the District for eight 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 \$150 per parcel expiring without replacement on June 30, 2028. [32]

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

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

(500 word limit. 475 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