

IMPARTIAL ANALYSIS OF MEASURE K

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.

By this Measure, the Board of Trustees of the Belmont-Redwood Shores School District (“District”) proposes a special tax on parcels in the District that would raise funds to support various educational purposes outlined below. If this Measure is approved, an annual tax of \$118 per parcel would be imposed for a period of five years starting July 1, 2018 and ending June 30, 2023. The District estimates the tax would raise \$1.4 million annually.

The proposed tax applies to any unit of real property which lies wholly or partially in the District that receives a separate property tax bill from San Mateo County tax collection officials. Parcels otherwise exempt from such property taxes will be exempt from this proposed tax. Any individual owning and occupying a parcel as a single-family residence may apply for an exemption to 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 presently exempt from the District’s existing parcel tax are automatically exempt from the tax under this Measure.

The stated purposes of the tax are to: protect core academic programs in math, science, technology, reading, and writing; maintain a well-rounded curriculum, including art and music programs; attract and retain qualified teachers; expand reading and writing instruction; and keep school libraries open.

The proceeds of the tax shall only be used for the stated purposes, and for no other purposes. The Measure states that no proceeds may be spent on administrator salaries, benefits, or pensions.

The District will provide the following additional accountability measures for the tax proceeds: the proceeds will be placed into a special account; an annual report accounting for the proceeds collected and expended and the status of projects or programs funded by the tax will be filed with the District’s Board of Trustees; and an independent citizens’ oversight committee will be established to oversee expenditures of the proceeds.

The Measure states that the tax is not intended to jeopardize local, state, or federal funding and, if any such funding is reduced or offset because of the tax, the District may reduce the amount of the tax levied as necessary to restore the funding. If necessary, the District’s appropriations limit shall be increased annually to ensure revenue from the tax may be spent for the listed purposes.

A “yes” vote on this Measure would impose an annual tax of \$118 per taxable parcel on property within the District for a period of five years beginning July 1, 2018, for the purposes listed above.

A “no” vote on this Measure would not allow the parcel tax to be levied.

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

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

(500 word limit. 520 + 1 word - 22 words = 499 words)