

495

IMPARTIAL ANALYSIS OF MEASURE H

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. 3

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By this Measure, the Board of Trustees of the Redwood City School District ("District") proposes a special tax on parcels in the District to support various educational purposes outlined below. If this Measure is approved, an annual tax of \$149 per parcel would be imposed for a period of 12 years starting July 1, 2020 and ending June 30, 2032. The District estimates that approximately \$3.45 million would be raised annually by the tax. 6

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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: (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. 13

104 / 211

The stated purposes of the tax are to: (1) attract and retain highly-qualified teachers; (2) support quality reading and writing skills in schools; (3) maintain science, technology, engineering, and math instruction; and (4) reduce class sizes in kindergarten and first grade. Decisions regarding how the tax proceeds are allocated for these stated purposes and among specific projects or programs within the District shall be made at the sole discretion of the Board of Trustees. 10

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The proceeds of the tax shall only be used for the stated purposes, and for no other purposes. No proceeds may be spent on administrators' salaries or benefits. 12

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The District will provide the following accountability measures for the tax proceeds: the proceeds will be placed into a special account; an annual report accounting for the proceeds 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 oversee expenditures of the proceeds. 7

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The proposed 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 the tax levied as necessary to restore the funding. Also, the District's appropriations limit will be increased annually if necessary to ensure revenue from the tax may be spent for the listed purposes. 8

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A "yes" vote on this Measure would impose an annual tax of \$149 per taxable parcel on property within the District for a period of 12 years beginning July 1, 2020, for the purposes listed above. 7

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A "no" vote on this measure would not allow the parcel tax to be levied. 15

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This measure passes if two-thirds of those voting on the measure vote "yes." 13

-----End of Analysis-----
(500-word limit: 497 words)

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