

IMPARTIAL ANALYSIS OF MEASURE N

The California Constitution and State law authorize school districts to levy qualified special taxes for specified purposes. Such a tax measure passes if two-thirds of those voting on it vote to approve the measure.

The Board of Education (“Board”) of the San Carlos School District (“District”) proposes to renew and increase a special tax on parcels in the District to support various educational purposes. If approved, an annual tax of \$88.00 per parcel would be added to the existing rate of \$246.60, for a total annual parcel tax of \$334.60. The annual tax would be imposed for eight years, starting July 1, 2020 and ending June 30, 2028. The District estimates the tax would raise approximately \$3 million annually.

The proposed tax applies to any unit of real property 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. Property owners exempt from the expiring parcel tax will remain exempt without needing to reapply.

The stated purposes of the tax are to:

- Attract and retain highly-qualified teachers; maintain small class sizes;
- Maintain existing curricula, including hands-on science, math, technology, and engineering programs; and
- Provide art, music, libraries, and a well-rounded education.

Decisions regarding allocation of the tax proceeds for these stated purposes and among specific projects within the District will be made at the sole discretion of the Board.

The proceeds of the tax shall only be used for the stated purposes. No proceeds may be spent on administrators’ salaries or benefits.

The District will provide the following accountability measures: the tax 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 Board; and an independent citizens oversight committee will oversee expenditures of the proceeds.

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 required 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 \$334.60 per taxable parcel on property within the District for a period of eight years beginning July 1, 2020, 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.”

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(500-word limit: 494 words)