

## **IMPARTIAL ANALYSIS OF MEASURE B**

The California Constitution and state law authorize a school district, upon approval of two-thirds of the voting electorate, to levy a qualified special tax for specified purposes.

By this measure, the Board of Trustees of the Ravenswood City School District proposes to levy a new special tax for a period of seven years beginning July 1, 2011, and ending June 30, 2018, and to extend the current special tax, which is set to expire on June 30, 2014, by four additional years so that it also ends on June 30, 2018. The new tax shall be at a rate not to exceed \$98 per year per parcel on all taxable parcels in the District, and the existing tax of \$98 per year per parcel would continue, for a total of \$196 per year per parcel on all taxable parcels in the District until June 30, 2018.

A parcel shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from San Mateo County tax collection officials. All property that would otherwise be exempt from property taxes will also be exempt from the special tax. In addition, an exemption shall be available to persons who are 65 years or older who own and occupy a parcel and who apply for such exemption.

The stated purposes of the special tax are: improving students' reading, writing, and math skills by recruiting and retaining experienced, highly qualified staff; and supporting supplemental educational programs and services. Proceeds from the tax shall be applied only for the listed purposes.

The proceeds of the special tax will be placed into a special account. An annual report is required that accounts for the parcel tax revenues collected and the manner in which they have been spent.

A "yes" vote on this measure would allow a new special tax to be levied on property within the boundaries of the Ravenswood City School District for a period of seven years beginning July 1, 2011, and ending June 30, 2018, in an amount up to \$98 per year per taxable parcel for the specified purposes listed above. A "yes" vote would also extend the current special tax of \$98 per year per taxable parcel in the District, which is set to expire on June 30, 2014, by four additional years so that it also ends on June 30, 2018. Therefore, a "yes" vote would result in special taxes to be levied at a total of \$196 per year per taxable parcel in the District beginning July 1, 2011, and ending June 30, 2018.

A "no" vote on this measure would not allow the new special tax to be levied, and a "no" vote would not change the June 30, 2014, expiration date of the current special tax applicable in the District.

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