

IMPARTIAL ANALYSIS OF MEASURE Q

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 Brisbane Elementary School District proposes to levy a special tax for a period of six years beginning July 1, 2012, and ending June 30, 2018. This tax shall be at a rate of \$156 per year per parcel on all taxable parcels in the District unless exempted as outlined below. A parcel will be defined as any unit of land in the District which receives a separate tax bill from the San Mateo County tax collection officials.

The California Constitution restricts spending of tax revenues by local governments above an annually-adjusted limit, subject to voter modification. This measure seeks to raise this annual appropriations limit for the District between July 1, 2012, and June 30, 2018, in an amount equal to the amount levied by this tax.

The stated purposes of the special tax are: lowering class sizes; protecting current classroom/library programs; providing well-maintained and up-to-date classroom computers and technology; and hiring/retaining qualified teachers and staff. The proceeds cannot be used to pay for District administration.

All property otherwise exempt from property tax will be exempt from this new tax. Additionally, two exemptions from the tax will be available upon application. First, an exemption will be available for any parcel owned by one or more persons who are aged 65 years or older and who occupy the residence as the principal place of residence. Application for this exemption requires submission of proof of age, ownership, and principal occupancy. Second, an exemption will be available to homeowners whose lot includes up to three contiguous parcels, where the tax will only be assessed on the parcel on which the residence house is situated. An application for such exemption is subject to District regulations and requires submission of proof of ownership and occupancy.

In March 2011, the voters in the District approved Measure W, which imposed an annual special tax in the amount of \$119 per parcel per year beginning July 1, 2011, and ending June 30, 2016. This measure is separate from and in addition to the existing \$119 tax.

A “yes” vote on this measure would allow a new special tax to be levied on property within the boundaries of the Brisbane Elementary School District for a period of six years beginning July 1, 2012, and ending June 30, 2018, in an amount of \$156 per year per taxable parcel for the specified purposes listed above unless reduced as outlined above. A “yes” vote would also increase the district’s appropriations limit.

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

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

Regardless of the outcome of this vote, the tax adopted pursuant to Measure W in 2011 will continue through June 30, 2016.