

## IMPARTIAL ANALYSIS OF MEASURE A

State law authorizes school districts to levy qualified special parcel taxes for specified purposes if approved by two-thirds (2/3) of voters. [21]

In 2018, voters of Millbrae School District (“District”) approved a tax of \$97 on parcels in the District, effective until June 30, 2023. With this measure, the District proposes to extend and increase this tax to \$125 per parcel per year (which represents the current tax of \$97 plus an additional \$28 per parcel per year) for a period of nine years beginning July 1, 2023. The District estimates the tax would raise approximately \$925,000 annually. [73]

The proposed tax applies to real property wholly or partially in the District that receives a separate property tax bill from the San Mateo County Tax Collector. Parcels otherwise exempt from property taxes will be exempt from this proposed tax. Individuals owning and occupying a parcel as a principal 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. [94]

The stated purposes of the tax are:

- To maintain quality science, technology, engineering, and math instruction;
- To strengthen reading and writing programs;
- To attract and retain qualified teachers; and
- To restore art and music programs. [35]

The tax proceeds must only be used for the stated purposes, and no proceeds may be spent on administrator salaries or benefits. [22]

State law requires the District take certain steps to account for the tax proceeds. Thus, the District will direct that the proceeds are deposited into a special account, file annual reports accounting for the proceeds, and create an independent citizens’ oversight committee to oversee expenditure of the proceeds. [48]

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 will be increased annually to ensure revenue from the tax may be spent for the listed purposes. [64]

A “yes” vote on this measure would renew and increase the existing tax of \$97 per taxable parcel within the District to \$125 per parcel per year, for a period of nine years beginning July 1, 2023, for the stated purposes listed above. [41]

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

[15]

This measure passes if two-thirds (2/3) of those voting on the measure vote  
“yes.” [14]

-----End of Analysis-----  
(500 word limit: 427 words)