

## **IMPARTIAL ANALYSIS OF MEASURE B**

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.

The Brisbane Elementary School District (the “District”) currently has a parcel tax approved in 2011 that imposes \$119 in taxes per parcel per year. The 2011 tax expires on June 30, 2016. By this measure, the District’s Board of Trustees proposes to renew and increase this tax beginning July 1, 2017. If this measure is approved, the current \$119 tax would be replaced after June 30, 2016, with a new tax of \$131 per parcel annually on taxable parcels in the District for a period of six years.

The proposed tax applies to any unit of land in the District that receives a separate property tax bill from San Mateo County tax collection officials. However, any parcel owned by someone who occupies the parcel as a principal residence and is aged 65 years or older will, upon application, be exempted from the tax. Also, a resident homeowner whose lot includes up to three contiguous parcels may apply for an exemption for those parcels upon which the house is not situated. Property otherwise exempt from property taxes will also be exempt from this tax.

The stated purposes of the parcel tax are to provide: a music teacher and an art teacher; teachers and instructional aides to assist and support students with reading and core academics; and, if funding is available, additional library and instruction resources. No proceeds from the tax may be spent on District administration.

State law requires that the proceeds of the parcel tax be placed in a special account and that an annual report accounting for parcel tax revenues collected and expended and the status of projects or programs funded by the tax be filed with the Board of Trustees. The measure also raises the annual appropriations limit of the District in an amount equal to the total funds raised by the tax each year through the end of the tax.

A “yes” vote on this measure would renew and increase the current tax at a total rate of \$131 per taxable parcel on property within the District for a period of six years beginning July 1, 2016, for the purposes listed above. A “yes” vote would also raise the District’s annual appropriations limit for the same period by the total amount raised by this tax each year.

A “no” vote on this measure would not allow the parcel tax to be levied, allowing the current tax of \$119 to expire on June 30, 2016.

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