

IMPARTIAL ANALYSIS FOR MEASURE B

On November 7, 2023, the San Mateo County Board of Supervisors adopted a resolution to renew the levy of a special tax on property located in County Service Area No. 1 (“Service Area”), which, if approved, would raise up to approximately \$90,000 annually for extended police and fire protection services. Under Government Code Section 50075, a ballot measure for approval of the special tax must be submitted to the voters of the Service Area. [63]

A special tax for police and fire protection services in the Service Area has been levied since 1982, and was most recently renewed by voters in 2020. The Board of Supervisors determines the specific amount of the tax each year, with a maximum rate of \$65 per year per parcel. The special tax is currently scheduled to expire on June 30, 2024. [57]

If this Measure is approved by the voters of the Service Area, the special tax would continue to be levied for an additional period of four (4) years, commencing July 1, 2024 and ending June 30, 2028. The Board of Supervisors would continue to set the specific amount of the special tax each year, with a maximum rate of \$65 per year per parcel, after a noticed public hearing. The special tax would be collected by the San Mateo County tax collection officials at the same time as, and along with, the general *ad valorem* taxes. It would be subject to the same penalties as the general *ad valorem* tax, and the special tax and penalty will bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. [125]

The proceeds of the special tax may only be spent on extended police and structural fire protection services in the Service Area, and for no other purposes. The proceeds from the tax must be deposited into a special account and an annual report will be prepared describing the amounts collected and expended. [52]

A “yes” vote on this Measure would allow the continuation of a special tax to be levied on property within the boundaries of the Service Area for extended police and fire protection services at a rate no greater than \$65 per parcel per year for an additional four (4) years, from July 1, 2024 through June 30, 2028. [53]

A “no” vote on this Measure would not allow the special tax to be levied, with the current tax supporting extended police and fire protection services in the Service Area ending June 30, 2024. [31]

This Measure passes if two-thirds of those voting on it vote “yes.” [12]