

IMPARTIAL ANALYSIS OF MEASURE S

The Board of Trustees of the Ravenswood City School District (District) proposes to adopt a special parcel tax to support various educational purposes, as outlined below. The District currently has in place a parcel tax in the amount of \$223.90 per parcel that will expire June 30, 2026. This Measure, if approved by voters, would increase that tax to \$434 per parcel and extend it for an additional eight years starting on July 1, 2026 and ending on June 30, 2034. The amount of the tax is subject to annual adjustments based on inflation, not to exceed 3%, and is estimated to raise \$2,700,000 each year. [95]

The proposed parcel tax applies to any unit of real property wholly or partially in the District that receives a separate property tax bill from the San Mateo County tax collection officials. Any individual who owns and occupies a parcel as a principal residence may apply for an exemption from the tax if they also: (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. [91]

As provided in the full text of the Measure, the stated purposes of the proposed parcel tax include, without limitation, funding for: [22]

- Reading, writing, and math instruction for elementary and middle school students;
- Expanded, affordable preschool and early childhood education, particularly for at-risk children, including homeless and foster children;
- Additional spaces for infants, toddlers, and children under the age of four in early education programs;
- Helping low-income parents afford childcare;
- Early education facilities that meet quality and safety standards;
- Living wages for early childhood educators;
- Retaining and attracting quality teachers; and
- Maintaining small class sizes. [75]

The proceeds of the parcel tax will be placed in a special account. An annual report accounting for parcel tax revenues collected and expended and the status of projects or programs funded by the tax will be filed with the Board of Trustees. An independent citizen's oversight committee will be appointed to review the expenditures of the parcel tax. [56]

The tax will be decreased if any increase in local, state, or federal funding is put in jeopardy based on the existence of the tax. The District's appropriations limit shall be increased annually if necessary to ensure the revenue from the tax may be spent for the listed purposes. [49]

A "yes" vote on this Measure would impose on property within the District an annual parcel tax of \$434, subject to annual adjustments based on inflation not to exceed 3%, for eight years beginning July 1, 2026, for the purposes included in the Measure. [42]

A "no" vote on this Measure would not allow the parcel tax to be levied. [15]

This Measure passes if at least two-thirds of those voting on the Measure vote “yes”. [15]

----- End of Analysis -----

(500 word limit. 460 words)