

**IMPARTIAL ANALYSIS OF MEASURE \_\_**  
**AUTHORIZING RENEWAL OF THE ATHERTON PARCEL TAX**  
**FOR AN ADDITIONAL THREE YEARS AND ALLOWING EXPENDITURE OF FUNDS**  
**DERIVED FROM ANY TAX IMPOSED**

The California Constitution and state law authorize the voters of a town, by a two-thirds majority, to approve a parcel tax for specified purposes. Since 1980, Atherton voters have approved such a parcel tax 8 times, the last in 2013 for a four year period.

This measure would extend the parcel tax for three years at the current rates for the following purposes: (1) police emergency response services and neighborhood patrols; (2) street repair and maintenance; and (3) drainage facility repair and maintenance. These funds cannot be used for other governmental services which will be paid from other revenue sources, mainly regular property taxes.

Each year the City Council must adopt an annual budget and decide how much, if any, of this tax should be imposed and collected. It must hold a public hearing to establish the need for the proposed tax. The tax may not exceed the amount the City Council determines to be necessary to provide adequate levels of the municipal services and capital improvements outlined above after deducting the projected revenue to be gathered from other sources. That does not mean there are no other revenue sources that will also be used to fund police and other services. It means that in any given year there is always strong competition for all of the available funds to pay for municipal services that are important to many residents, and that these Parcel Tax revenues will only be used for purposes set forth above.

There is a maximum amount each parcel can be assessed each year as set forth in Section 5 of the Ordinance which is included in the ballot materials. The tax imposed in any year will be collected by the County Tax Collector as part of the annual property tax bill or by the Town itself. Any funds collected shall be placed in a special fund for the stated purposes. Use for any other purpose would be illegal. Any tax levied will be a lien on individual parcels like other property taxes.

The measure also authorizes the raising of the Town's appropriations limit as permitted by Cal. Const. art XIII B, the so-called Gann limit, during the time in which this parcel tax is collected so the tax funds may be spent once collected.

If approved, authority to levy this tax will commence for fiscal year 2018-2019 and will expire after fiscal tax year 2020-2021.

A "yes" vote is a vote to extend the Town's special parcel tax at its current levels as approved by the City Council each year.

A "no" vote is a vote to end the levy of a special parcel tax for the Town after the 2017-2018 year.

Dated: August 1, 2017

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William B. Connors  
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