

IMPARTIAL ANALYSIS OF MEASURE I

The California Constitution and state law authorize police protection districts to levy qualified special taxes for specified purposes. The Board of Police Commissioners of the Broadmoor Police Protection District (“District”) proposes to adopt a special tax to support various police protection purposes, as outlined below. The special tax would have a term of five years, commencing on July 1, 2025, and is estimated to raise \$700,000 each year. [61]

The proposed limited supplemental special 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, at the following annual rates: [38]

- Single Family Residential Properties—\$297 per parcel;
- Accessory Dwelling Units—\$267.30 per parcel;
- Multi-Family Residential Properties—\$267.30 per unit on each parcel;
- Residential Care Properties—\$267.30 per bed on each parcel;
- Non-Residential Properties—\$0.5506 per building square foot on each parcel;
- Undeveloped Properties—\$0.0427 per lot square foot on each parcel;
- Mixed-Use Properties—The sum of applicable tax for each property type described above. [64]

The stated purposes of the proposed parcel tax include: [9]

- Funding the District's costs of providing police protection, crime prevention and emergency response services and programs, including capital improvements, salaries and benefits, equipment/supplies, motor vehicles, utility expenses, insurance premiums, legal fees, and operational costs; and
- Administrative costs including election costs and collection costs. [43]

The special tax would be subject to an annual review and adjustment by the District’s Board, without further voter approval, in an amount not to exceed 5% in any fiscal year. The special tax is supplemental and in addition to any other District special tax currently in force and effect, and would be collected by the San Mateo County tax collection officials at the same time as, and along with, the general *ad valorem* taxes. The parcel tax would be subject to the same penalties as the general *ad valorem* property taxes. [90]

The proceeds of the parcel tax will be placed in a special account. An annual report prepared by an independent auditor 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 Police Commissioners. [46]

A “yes” vote on this Measure would impose an annual tax on property within the District for five years commencing on July 1, 2025, at rates set forth in the measure with annual cost adjustments not to exceed 5%. [39]

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

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

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

(500 word limit. 420 words)

FILED IN THE OFFICE OF THE
CHIEF ELECTIONS OFFICER
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