

IMPARTIAL ANALYSIS OF MEASURE GG

The California Constitution and state law authorize school districts to levy qualified special taxes for specified purposes. The Board of Trustees of the Burlingame School District (“District”) proposes to adopt a special tax to support various educational purposes, as outlined below. The special tax would have a term of eight years, commencing on July 1, 2025, and have the uniform rate of \$0.14 per square foot of building improvements per year, capped at \$2,500 per parcel per year, or \$25 per parcel of unimproved property. The tax is estimated to raise \$3,600,000 each year. [89]

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: (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. [95]

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

- Attracting and retaining high quality teachers;
- Protecting core academic programs in math, reading, and writing;
- Reducing class sizes; and
- Providing hands-on science, technology and engineering classes. [26]

No proceeds of the tax may be spent on administrators’ salaries, benefits, or pensions. [15]

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. 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. [107]

A “yes” vote on this Measure would impose an annual tax on property within the District at the uniform rate of \$0.14 per square foot of building improvements per year, capped at \$2,500 per parcel per year, or \$25 per parcel of unimproved property, for eight years commencing on July 1, 2025. [52]

A “no” vote on this Measure would not allow the parcel tax to be levied. [30]

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

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

(500 word limit. 438 words)

FILED IN THE OFFICE OF THE
CHIEF ELECTIONS OFFICER
OF SAN MATEO COUNTY

AUG 20 2024

MARK [REDACTED], Chief Elections Officer
By: [REDACTED]
DEPUTY CLERK