

IMPARTIAL ANALYSIS OF MEASURE L

The California Constitution and State law authorize school districts to levy qualified special taxes for specified purposes. Government Code Sections 50077 and 50079 provide that such a tax measure passes if two-thirds of those voting on it vote to approve the measure.

The Brisbane School District (“District”) currently has an annual parcel tax of \$156 per parcel adopted in 2012 that will expire June 30, 2018. By this Measure, the District’s Board of Trustees proposes to renew the special tax on parcels in the District and increase the tax by \$10 annually to raise funds to support various educational purposes outlined below. If this Measure is approved, an annual tax of \$166 per parcel would be imposed starting July 1, 2018, for a period of eight years, with the tax ending June 30, 2026. The District estimates \$591,460 would be raised annually by the renewed tax.

The proposed tax applies to any unit of real property which lies wholly or partially in the District that receives a separate property tax bill from San Mateo County tax collection officials. Parcels otherwise exempt from such property taxes will be exempt from this proposed tax. Under the law, any individual owning and occupying a parcel as a single-family residence may apply for an exemption to 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. Parcels presently exempt from the District’s expiring parcel tax are automatically exempt from the proposed tax under this Measure.

The stated purposes of the parcel tax are to fund: school libraries; educational programs; hiring and retaining qualified teachers and staff; and improving student access to computers and modern technology.

The proceeds of the tax shall only be used for the stated purposes, and for no other purposes.

The District will provide the following additional accountability measures for the tax proceeds: the proceeds will be placed into a special account; and an annual report accounting for the proceeds collected and expended and the status of projects or programs funded by the tax will be filed with the District’s Board of Trustees. Also, the District’s appropriations limit shall be increased annually if necessary to ensure revenue from the tax may be spent for the listed purposes.

A “yes” vote on this measure would impose an annual tax of \$166 per taxable parcel on property within the District for a period of eight years beginning July 1, 2018, for the purposes listed above.

A “no” vote on this measure would not allow the parcel tax to be levied, with the existing annual parcel tax of \$156 per parcel expiring without replacement on June 30, 2017.

This measure passes if two-thirds of those voting on the measure vote “yes.”

-----End of Analysis-----
(500 word limit. 485 words + 1 word - 25 words = 461
words)