## IMPARTIAL ANALYSIS OF MEASURE W

Measure W would impose a one-half cent sales tax on all qualified retail transactions in San Mateo County, both in the incorporated and unincorporated areas, for a period of 30 years, beginning on July 1, 2019 and ending June 30, 2049.

The San Mateo County Transit District ("District") has the authority to impose a qualified special tax for specified purposes, subject to approval by two-thirds (2/3) of those voting on the tax measure.

The proceeds from this measure would be used to pay for transportation-related improvement projects throughout the County, as specified in the District's Congestion Relief Plan. The complete Congestion Relief Plan, with a detailed description of the proposed projects and examples of such projects, can be found in the full text of the measure, but it provides that the proceeds must be invested in five identified transportation-related categories within the County, as follows:

- 22.5% in highway projects throughout the County, including Highway 101 and 280:
- 12.5% in major arterial and local roadway improvements in key congested areas throughout the County;
- 5% in bicycle, pedestrian, and active transportation projects throughout the County;
- 10% in infrastructure and services designed to improve transit connectivity between the County and the greater Bay Area region; and
- 50% to support operations and capital needs of the County's primary public transit services, including SamTrans bus and paratransit services and Caltrain. [

The above percentages will be allocated over the life of the Congestion Relief Plan, and not necessarily on a year-by-year basis. Proceeds allocated to particular projects within one of the five categories may be reallocated within the same category if the project (1) is completed under budget; (2) partially or fully funded from sources other than the tax proceeds; or (3) may not be completed due to infeasible design, construction limitations, or substantial failure to meet milestones or guidelines.

The proceeds from the measure may only be used to supplement existing revenue being used for improvement and maintenance of local transportation, and cannot be used to replace funds previously provided by property taxes or other revenues for public transportation purposes. By law, the District is authorized to issue limited tax bonds secured by the tax proceeds to finance transportation-related improvements consistent with the Congestion Relief Plan.

An independent oversight committee would monitor how proceeds from the measure are spent, and an annual audit would be conducted by an independent auditor. The oversight committee would review the audit, hold a public hearing, and issue an annual report about how the tax proceeds are bring spent.

A "yes" vote is a vote to impose a one-half cent sales tax on all qualified retail transactions in San Mateo County, both in the incorporated and unincorporated areas, for a period of 30 years, beginning on July 1, 2019.

A "no" vote is a vote to not approve the proposed one-half cent sales tax.

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