

IMPARTIAL ANALYSIS OF MEASURE U

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 Redwood City School District (the “District”) currently has a parcel tax approved in 2012 that imposes \$67 in taxes per taxable parcel per year. The 2012 tax expires in June 2017. By this measure, the District’s Governing Board proposes to renew and increase this tax beginning July 1, 2017. If this measure is approved, the current tax would continue after June 30, 2017, for a period of fourteen years, at a new rate of \$85 per parcel annually on taxable parcels in the District.

The proposed tax applies to any unit of land in the District that receives a separate property tax bill from San Mateo County tax collection officials. However, any individual who owns and occupies a parcel in the District as a principal residence may apply for an exemption from the tax if the person: 1) is at least 65 years old; 2) receives Supplemental Security Income for a disability, regardless of age; or 3) receives Social Security Disability Insurance benefits, regardless of age, and whose annual income does not exceed 250% of the 2012 federal poverty guidelines. Public property otherwise exempt from property taxes will also be exempt from this tax.

The stated purposes of the parcel tax are to: improve local elementary and middle school education for all students; enhance math, science, reading, and writing skills; attract and retain qualified teachers; enhance quality arts and music programs; update classroom computers and instructional technology; and support school libraries. Revenues from the tax may be used only for these purposes, and no proceeds from the tax may be spent on administrative salaries.

State law requires that the proceeds of the parcel tax be placed in a special account and that an annual report accounting for parcel tax revenues collected and expended and the status of projects or programs funded by the tax be filed with the District’s Governing Board. The tax will be decreased if any state or federal funding or increase in such 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.

A “yes” vote on this measure would renew and increase the current tax at a new rate of \$85 per taxable parcel on property within the District for a period of fourteen years beginning July 1, 2017, for the purposes listed above.

A “no” vote on this measure would not allow the parcel tax to be levied, allowing the current tax of \$67 to expire in June 2017.

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

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(500 word limit. 464 words)