

IMPARTIAL ANALYSIS OF MEASURE T

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.

By this measure, the Board of Education of the Jefferson Elementary School District (the "District") proposes to create a special tax on parcels in the District that would raise funds to support various educational purposes outlined below. If this measure is approved, an annual tax of \$68 per parcel would be imposed starting on July 1, 2017, for a period of nine years.

The proposed tax applies to any parcel of land wholly or partially in the District that receives a separate property tax bill from San Mateo County tax collection officials. Any such parcels that are contiguous, used solely for owner-occupied, single-family residential purposes, and held under identical ownership may apply to be treated as a single parcel for purposes of this tax. Also, any individual who owns and occupies a parcel for single-family residential purposes 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.

The stated purposes of the parcel tax are to: protect math, science, reading, technology, and writing programs; expand hands-on science learning; maintain literacy instruction for struggling students; attract, train, and retain high-quality teachers; support afterschool and summer school programs; enhance art and music classes; and support school libraries. The proceeds from the tax shall only be used for these stated purposes, and no proceeds may be spent on administrators' salaries, benefits, or pensions.

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 Board of Trustees. 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.

A "yes" vote on this measure would impose an annual tax of \$68 per taxable parcel on property within the District for a period of nine 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.

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

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(500 word limit. 447 words)