

## IMPARTIAL ANALYSIS OF MEASURE M

Under the California Constitution and other related state laws, school districts may levy a parcel tax if approved by at least 66% percent (two-thirds) of voters within the boundaries of that district. Parcel taxes are paid equally by all property owners, regardless of the size or value of the property.

Measure M was placed on the ballot by the Board of Trustees of the Loma Prieta Joint Union Elementary School District (“the District”). The District proposes a parcel tax in the amount of \$348 per parcel annually for a period of eight years, commencing July 1, 2023, through June 30, 2031. The District anticipates this tax would raise \$640,000 annually.

Within the full body of the proposed measure, the District has included a description of how the funds will be spent. The stated purposes are:

- Retaining highly qualified and experienced teachers and staff;
- Maintaining and protecting strong core academic programs in math, science, reading, technology, and the arts;
- Supporting classroom technology; and/or
- Providing current instructional materials.

School parcel taxes are not permitted by law to be used for administrators’ salaries, benefits, or pensions.

Additionally, the law requires the District follow certain accountability provisions during the duration of the parcel tax. This includes creating a special account into which the proceeds of the tax shall be deposited. The District also will be required to publish an annual report that contains information about the amount of taxes collected and expended as well as the status of any projects funded by these proceeds. Finally, the District is required to establish a parcel tax oversight committee to review the expenditures of the parcel tax revenues.

If the measure passes, certain property owners may apply with the District to request an exemption from paying the parcel tax. This may include persons who are 65 years of age or older, recipients of Supplemental Security Income (“SSI”) for a disability regardless of age, and/or recipients of Social Security Disability Insurance (“SSDI”) regardless of age and under certain federal poverty guidelines.

A “yes” vote on Measure M is a vote to authorize a parcel tax of \$348 annually for eight years.

A “no” vote on Measure M is a vote against the parcel tax.

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