

CITY AND COUNTY OF SAN FRANCISCO



DENNIS J. HERRERA  
City Attorney

OFFICE OF THE CITY ATTORNEY

JON GIVNER  
Deputy City Attorney

DIRECT DIAL: (415) 554-4694  
E-MAIL: [jon.givner@sfcityattorney.org](mailto:jon.givner@sfcityattorney.org)

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TO ALL INTERESTED PARTIES:

Attached is the City Attorney's title and summary for a proposed measure entitled, "PARCEL TAX FOR SAN FRANCISCO UNIFIED SCHOOL DISTRICT." In preparing this title and summary, the City Attorney makes no representation regarding the merits or legality of the proposed legislation. Nor does the City Attorney verify or confirm any factual or legal assertion made in the proposal. The title and summary is presented as a "true and impartial statement of the purpose of the proposed measure." Elections Code § 9203.

Very truly yours,

DENNIS J. HERRERA  
City Attorney

A handwritten signature in blue ink, appearing to read "Jon Givner".

Jon Givner  
Deputy City Attorney

## PARCEL TAX FOR SAN FRANCISCO UNIFIED SCHOOL DISTRICT

The San Francisco Unified School District (the "School District") educates approximately 57,000 students annually in San Francisco. The School District receives funding from the state and federal government and from the City and County of San Francisco (the "City"). The School District also receives local funds approved by the voters.

The proposed measure would authorize the City to collect an annual parcel tax of \$298 per parcel of taxable real property in the City beginning July 1, 2018 and continuing until June 30, 2038. The amount of the tax would be adjusted annually to account for inflation.

The measure would require the City to transfer all the parcel tax revenue to the School District. The School District could use the funds only for the following purposes:

- To increase the salaries of teachers and paraeducators, and to increase the compensation or benefits of other School District employees;
- To increase staffing and funding at high-needs schools;
- To increase staffing and funding at community schools serving students including those who have been expelled from other schools or are on probation or parole;
- To provide additional professional development to teachers and paraeducators;
- To invest in technology to support educators, students, and families;
- To fund charter schools in San Francisco; and
- To provide oversight to monitor how the School District is spending the parcel tax revenue.

The measure would provide two exemptions from the tax. First, the measure would exempt senior citizens who are 65 years of age or older before July 1 of the tax year, own an interest in the property being taxed, and use the property as their principal residence.

Second, the measure would exempt property designated as a parking space, if the parking space is next to a residential parcel that is exempt from the parcel tax, and both the parking space and exempt residential parcel are owned by the same persons.

The measure would require the City Controller to prepare an annual public report on the uses of the funds. It would also require an independent oversight committee to review expenditures to ensure that the parcel tax revenue is used only for the purposes set forth in the measure.