


Will H. Ector, Jr.
Superintendent

1376 Piedmont Road
San Jose, CA 95132-2427



Pathway to the Future

(ENDORSED)
FILED
AUG 21 2017

Phone: (408) 923-1800
(408) 923-0623
Clerk of the Court
Superior Court of CA County of Santa Clara
BY  DEPUTY
Janice Jones

Berryessa Union School District
Response to Grand Jury Report

**“Show Me the Money: School Parcel Tax Exemptions
for Seniors and Homeowners with Disabilities”**

Adopted by Board of Trustees at August 8, 2017 Meeting

As required by California Penal Code Section 933(c), the Berryessa Union School District Board of Trustees provides the following response and comments on the findings and recommendations of the 2016-2017 Santa Clara County Civil Grand Jury’s Final Report dated May 24, 2017. Consistent with those legal requirements, the District responds only to the findings and recommendations that apply to the Berryessa Union School District.

Finding 1: *It can be difficult for taxpayers to find information about exemptions to parcel tax assessments for which they may be eligible and about the required processes to apply for and renew exemptions. As detailed in Appendix A, there is a wide variation from school district to school district in the percentage of homeowners receiving parcel tax exemptions.*

Berryessa Union School District (BUSD) Response to Finding 1: BUSD Agrees with this finding.

Recommendation 1a: *The governing boards of the school districts listed below should include information about parcel tax exemptions and application procedures via public outreach to communicate with those who do not have access to or are uncomfortable using the Internet. Examples of outreach include newsletters from the school district to residents, newspaper articles or ads, and postings at libraries and senior centers. There should be at least one such communication annually timed near the sending of property tax bills.*

Berryessa Union School District (BUSD) Response to Recommendation 1a: BUSD agrees that districts should establish non--internet means of communicating to seniors in the community, and has implemented this recommendation. The District uses all of the listed methods of communication, including placing notices at the Berryessa Community Center, advertising in the newspaper, and posting notices in the local libraries. We also use our monthly District newsletter to communicate information about the senior exemption to the community.

Recommendation 1c: *The governing boards of the school districts listed below should add the words “parcel tax” to the link on their websites home pages leading to exemption application procedures and forms.*

BOARD OF TRUSTEES

Thelma Boac

Richard Claspill

David Cohen

Hugo Jimenez

Khoa Nguyen



Berryessa Union School District (BUSD) Response to Recommendation 1c: BUSD complies with this recommendation. The District web site home page includes a link titled "Measure K Parcel Tax Senior Waiver," that leads users to relevant information and forms for the exemption.

Finding 2: *The school districts listed in the recommendation do not make it clear whether SSI and/or SSDI recipients are offered exemptions.*

Berryessa Union School District (BUSD) Response to Finding 2: BUSD does not agree with this finding as applied to it, because BUSD's forms and materials make it clear that the exemption applies only to seniors.

Recommendation 2: *The governing boards of the Santa Clara County school districts listed below should review and revise as necessary all forms required to apply for or renew parcel tax exemptions for clarity and accuracy.*

Berryessa Union School District (BUSD) Response to Recommendation 2: The District has reviewed its parcel tax forms and concludes that the forms clearly and accurately describe the applicable exemptions. BUSD provides exemptions only to persons age 65 or over as of July 1, and that fact is clearly stated on the form and related application materials. No revisions to the forms are needed.

Finding 3: *Requiring seniors and individuals with disabilities to apply in person makes it difficult for some to apply for parcel tax exemptions. While some individuals prefer to apply in person, others may find it difficult to do so.*

Berryessa Union School District (BUSD) Response to Finding 3: BUSD Agrees, and allows applicants to apply for exemptions by mail.

Recommendation 3b: *The governing boards of the Santa Clara County school districts listed below should develop an online process for the submittal of parcel tax exemption and renewal applications.*

Berryessa Union School District (BUSD) Response to Recommendation 3b: BUSD is working to develop an online exemption and renewal application process.

BOARD OF TRUSTEES

Thelma Boac

Richard Claspill

David Cohen

Hugo Jimenez

Khoa Nguyen



Finding 5: *Due dates for applications or renewals vary from school district to school district. See Appendix H.*

Berryessa Union School District (BUSD) Response to Finding 5: BUSD agrees with this finding, and recognizes that due dates vary among the many school districts in Santa Clara County, but does not agree that the due date variation creates problems, confusion, or hardship.

Recommendation 5: *The governing boards of the Santa Clara County school districts listed below should agree on a standard date when applications for exemptions and renewals are due.*

Berryessa Union School District (BUSD) Response to Recommendation 5: BUSD does not plan to implement this recommendation, because we have not received any information suggesting that the District's renewal date or any variations in due dates in school district in Santa Clara County is problematic to our senior community.

Finding 6: *Most school districts in Santa Clara County require annual renewal of parcel tax exemptions as a fiduciary responsibility to all taxpayers. Procedures for managing renewals vary, with most making it easier for exemption holders by sending annual renewal forms by mail to verify continued eligibility.*

Berryessa Union School District (BUSD) Response to Finding 6: BUSD agrees that sending annual renewal forms by mail to verify continued eligibility can make it easier for exemption holders to renew their exemptions.

Recommendation 6: *The governing boards of the Santa Clara County school districts listed below that require renewal of parcel tax exemptions should initiate the renewal process by mailing an exemption renewal form and accepting renewal documentation by return mail.*

Berryessa Union School District (BUSD) Response to Recommendation 6: BUSD has not found our renewal process to be problematic or pose any undue hardship on our senior citizens, but plans for further analyze this issue and consider possible changes to the renewal process, and analyze the cost of such changes.

BOARD OF TRUSTEES

Thelma Boac

Richard Claspill

David Cohen

Hugo Jimenez

Khoa Nguyen

Will H. Ector, Jr.
Superintendent

1376 Piedmont Road
San Jose, CA 95132-2427



Phone: (408) 923-1800
Fax: (408) 923-0623

Pathway to the Future

Finding 9: *How people find out about parcel tax exemptions, application procedures and due dates varies widely among Santa Clara County school districts in both content and quality. The Santa Clara County Office of Education provides training at the request of school district administrators, but does not currently offer training about parcel taxes. The Santa Clara County Office of Education could offer a valuable community service by bringing together school district business officers to learn about the administration of parcel tax exemptions and to develop standard processes, procedures and due dates.*

Berryessa Union School District (BUSD) Response to Finding 9: BUSD Disagrees. We do not see this as necessary, and do not view this as an appropriate role for the Santa Clara County Office of Education. Standard processes, procedures and due dates throughout the County are not needed, because people live in only one school district, and can adjust to variations if/when they move between school districts.

Recommendation 9b: *The governing boards of the Santa Clara County school districts listed below should request assistance from the Santa Clara County Office of Education to standardize processes for informing taxpayers about parcel tax exemptions, administering application and renewal procedures, and setting due dates.*

Berryessa Union School District (BUSD) Response to Recommendation 9b: BUSD does not plan to implement this recommendation because it does not need assistance from the Santa Clara County Office of Education, and does not agree that standardized processes are needed because districts in the County have a wide variety of resources and community challenges. Districts as a whole are always trying to be more informative and strive to find better ways to serve their communities.

Will H. Ector
Superintendent
Berryessa Union School District
1376 Piedmont Road
San Jose, CA 95132

BOARD OF TRUSTEES

Thelma Boac

Richard Claspill

David Cohen

Hugo Jimenez

Khoa Nguyen