



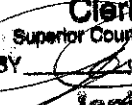
FREMONT UNION HIGH SCHOOL DISTRICT

Cupertino High School | Fremont High School | Homestead High School | Lynbrook High School | Monta Vista High School | Adult & Community Ed

August 2, 2017

(ENDORSED)
FILED
AUG 07 2017

Honorable Patricia M. Lucas, Presiding Judge
Santa Clara County Superior Court
191 North First Street, San Jose, CA 95113

Clerk of the Court
Superior Court of CA County of Santa Clara
BY  DEPUTY
Janice Jones

Dear Presiding Judge Lucas,

The Fremont Union High School District (FUHSD) continues to work hard to support all eligible citizens to apply for and receive a parcel tax exemption from the voter approved parcel tax. Below is the response of the Governing Board of the FUHSD to the findings of the Santa Clara county Civil Grand Jury Report titled, "Show Me the Money: School Parcel Tax Exemptions for Seniors and Homeowners with Disabilities." The Governing Board approved the following responses at their August 1, 2017 regular meeting.

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.

Response: The District agrees that different school districts may make this information available in different ways, but it disagrees that this finding applies to the District as information about the exemptions from the District's parcel tax can be found on the District's website and is otherwise provided to the community.

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.

Response: Recommendation has been implemented.

The District already uses newspaper ads/articles and postings at libraries, community centers and senior centers to communicate with taxpayers eligible for the exemptions that may not have access to or are uncomfortable with, the internet. Therefore, we are unsure as to why the Fremont Union High School District was named in this recommendation.

FINDING 2

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

Response: The District disagrees with the finding as it pertains to the Fremont Union High School District.

The District clearly states on the website and annual postings, that SSI and/or SSDI recipients are eligible for exemptions. The District has clearly stated steps to apply for an exemption and a refund on our website: <http://fuhsd.org/parceltax>. All forms are also available on the website and include detailed instructions (see website image below – circled in Yellow).

Optional Exemptions and Refunds

Optional Exemptions from the \$98 Fremont Union High School District (FUHSD) Parcel Tax are available to senior citizens (65 years or older) who own and occupy, as a principal residence, a single parcel and apply to the District for exemption. Senior citizens who did not apply for an exemption and have paid the tax in full for the current tax year may apply for a refund. An exemption for 2 contiguous parcels is possible (upon approval of the District) for special circumstances.

Optional Exemptions from the \$98 Fremont Union High School District (FUHSD) Parcel Tax are also available to disabled citizen (SSI/SSDI) who own and occupy, as a principal residence, a single parcel and apply to the District for exemption.

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.

Response: Recommendation has been implemented.

The District already provides clear and accurate instructions on all Parcel Tax forms. In addition, we have a dedicated staff member that can be contacted via email, phone or in person to help anyone with questions or concerns. Therefore, we are unsure as to why the Fremont Union High School District was named in this recommendation.

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.

Response: The District agrees that it may be difficult for some individuals to apply in person, however, it disagrees that this finding applies to the District as it already allows eligible taxpayers to apply by mail or on-line.

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.

Response: Recommendation has been implemented.

The District has a fully digital form that can be completed from home or anywhere else with internet access (see website image below – circled in blue). Therefore, we are unsure as to why the Fremont Union High School District was named in this recommendation.

TO APPLY FOR A REFUND FOR THE 2016-17 FISCAL YEAR

- Apply in person in the Business Office and bring:
 1. Proof of birth (drivers license, passport, birth certificate or Medicare card)
 2. Your property tax bill
- If you would prefer to apply by mail, please include *the above information* as well as the *Refund Application Form* and mail to the address on the refund form.

The deadline for filing for a refund is June 30. Therefore, no refunds will be made for the 2016-17 fiscal year after June 30, 2017.

Please click on the following link to download a refund application (you can complete the form on on-line before saving and printing):

PARCEL TAX REFUND/EXEMPTION APPLICATION

if you would like to apply on-line, please click the link below. You will need a to scan your proof of birth and property tax bill to complete the on-line application.

ON LINE APPLICATION

FINDING 4

Some school districts have exemption application forms available year round, while others make them available for only a short period of time prior to the application deadline.

Response: The District disagrees that this finding applies to the District as exemption forms are available year round on the District's website and in the District office.

RECOMMENDATION 4

The governing boards of the Santa Clara County school districts listed below should make exemption application forms for parcel taxes prominently available on their websites and in their offices year round.

Response: Recommendation has been implemented.

The District accepts Parcel Tax Exemption and Refund applications at all times during the year. Our online applications are available 24 hours a day, 7 days a week. Paper applications and staff are available every day the district office is open. Once again, we are unsure as to why the Fremont Union High School District was named in this recommendation.

FINDING 5

Due dates for applications or renewals vary from school district to school district. See Appendix H.

Response: The District agrees that due dates for applications or renewals vary from school district to school district.

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.

Response: Recommendation has not been implemented.

The Fremont Union High School District has a due date of June 30 for parcel tax applications. This is the latest date possible for the District to comply with all County filing deadlines. In addition, applications are available to the public year round.

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.

Response: The District agrees that different school districts may manage exemptions and renewals in different ways, but it disagrees that this finding applies to the District as the District does not require annual renewals.

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.

Response: Recommendation has been implemented.

The District does not require annual renewals. Therefore, the district does not send renewal forms to households. However, the District does do a random audit of exemptions/households (approximately 300 per year) and a renewal application is sent to each of these households/exemption holders. Once again, we are unsure as to why the Fremont Union High School District was named in this recommendation.

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.

Response: It appears this finding is not directed to the District, however, it receives training and advice from the District's legal counsel regarding parcel tax exemptions, application procedures, and due dates.

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.

Response: Recommendation has not been implemented.

The District has worked hard to ensure that our community is aware of our parcel tax exemptions and the process for requesting an exemption. All dates and processes have been consistent for many years, so we do not feel the need, at this time, to request assistance from the Santa Clara County Office of Education. However, we do believe that it would be good for districts that have recently passed a parcel tax measure or are hoping to do so in the future have some training available.

Please feel free to contact me if you seek additional information or have any questions regarding this response.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Mbe", written over the word "Sincerely,".

Jeff Mbe, President Board of Trustees
Fremont Union High School District