



JOINT UNION SCHOOL DISTRICT

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Corey Q. Kidwell, Superintendent/Principal

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August 17, 2017

Honorable Patricia M. Lucas
Presiding Judge
Santa Clara County Civil Grand Jury
191 North First Street
San Jose, CA 95113

(ENDORSED)
FILED
AUG 28 2017

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

Dear Ms. Lucas,

Attached please find the comments of the governing board of the Loma Prieta Joint Union School District regarding the Civil Grand Jury final report, "Show Me the Money: School Parcel Tax Exemptions for Seniors and Homeowners with Disabilities."

Please do not hesitate to contact me with any questions you may have.

Sincerely,



Deana Arnold
Governing Board President
Loma Prieta Joint Union School District

Enclosures

Board of Trustees:

Deana A. Arnold, President Shannon Hickok, Vice-President
Ron Bourque, Member Kerrie Mills, Member Christina Schwabecher, Member

Loma Prieta Joint Union Elementary School District
Response to Grand Jury Report, Show Me the Money: School Parcel Tax Exemptions for
Seniors and Homeowners with Disabilities
7/27/2017

***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.*

***Recommendation #1a:** The governing boards of the school districts listed 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: The Loma Prieta Joint Union School District agrees with the finding. The recommendation will be implemented. We will communicate with our community members on an annual basis through our local monthly periodical, the Mountain Network News.

***Recommendation #1b:** The governing boards of the school districts listed have a link on the home page of their websites to direct users to information about the parcel tax, available exemptions, and instructions and required forms to apply for an exemption. The link should include the words "parcel tax."*

Response: The Loma Prieta Joint Union School District agrees with the finding. This recommendation will be implemented. We will create a link on the website home page directing users to information about the parcel taxes, available exemptions, and instructions and required forms to apply for an exemption. The link will include the words "parcel tax".

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

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

Response: The Loma Prieta Joint Union School District agrees with the finding. This recommendation will be implemented. We will provide additional clarification of the SSDI qualifications on the FAQ document associated with the exemption application forms.

***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.*

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

Response: The Loma Prieta Joint Union School District agrees with the finding. This recommendation cannot be implemented at this time. As a small school district, the Loma Prieta Joint Union School District lacks both the funding and the human resources capacity to provide an online process for the submittal. This recommendation will be considered again in the future should funding allow.

***Finding #5:** 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: The Loma Prieta Joint Union School District agrees with the finding. This recommendation will not be implemented. The Loma Prieta Joint Union School District is required to follow practices aligned with the assessment practices in both Santa Clara and Santa Cruz counties. Requiring Loma Prieta Joint Union School District to follow a single pattern defined by Santa Clara County would adversely affect our business relationship with the Santa Cruz County Assessor's Office. The due date for exemptions is noted on the exemption forms and will be included in the annual article published in the Mountain Network News.

***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.*

***Recommendation #6:** The governing boards of the Santa Clara County school districts listed 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: The Loma Prieta Joint Union School District agrees with the finding. This recommendation will not be implemented at this time. The Loma Prieta Joint Union School District does not require annual renewal of parcel tax exemptions. The Loma Prieta Joint Union School District does accept exemption application documentation via mail.

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***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.*

***Recommendation #9b:** The governing boards of the Santa Clara County school districts listed 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: The Loma Prieta Joint Union School District agrees with the finding. This recommendation will not be implemented. Should the Santa Clara County Office of Education offer assistance, the Loma Prieta Joint Union School District will take under advisement any assistance offered. However, as noted previously, being a school district that serves two counties, the advice of the Santa Clara County Office of Education may not align with the practices of the Santa Cruz County Assessor's Office.