



SANTA CLARA UNIFIED SCHOOL DISTRICT

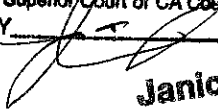
1889 Lawrence Rd.  
Santa Clara, CA  
95051  
(408) 423-2000

STANLEY ROSE III, Ed.D.  
SUPERINTENDENT

August 10, 2017

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

(ENDORSED)  
**FILED**  
AUG 21 2017

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

Re: Response of the Board of Trustees of Santa Clara Unified School District to Santa Clara County Civil Grand Jury Report

Dear Honorable Presiding Judge Lucas:

The Santa Clara Unified School District's ("District") Board of Trustees (the "Board") is in receipt of the Santa Clara County Civil Grand Jury Report entitled "Show Me the Money: School Parcel Tax Exemptions for Seniors and Homeowners with Disabilities" ("Report") dated May 22, 2017. The Report pertains to parcel taxes collected by school districts in Santa Clara County, specifically the policies and procedures related to parcel tax exemptions that many school districts provide pursuant to California Government Code section 50079(b).

The Board hereby responds to the Report pursuant to Penal Code section 933.05.

The Board's responses to Findings 1 - 6, and 9 and Recommendations 1a, 2, 3b, 4, 5, 6, and 9b follow.

**RESPONSE TO GRAND JURY'S FINDINGS**

***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 variety from school district to school district in the percentage of homeowners receiving parcel tax exemptions.*

The Board partially disagrees with this finding. The Santa Clara Unified School District website contains an easily accessible parcel tax page the clearly states the existence of an exemption for seniors, instructions on how to apply for the exemption, and a downloadable form for doing just that. The Board agrees with the finding insofar as there is a wide variety from district to district in the percentage of homeowners receiving parcel tax exemptions.

BOARD OF EDUCATION

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*"The mission of Santa Clara Unified School District is to prepare students of all ages and abilities to succeed in an ever-changing world."*

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

The Board partially disagrees with this finding. Santa Clara Unified School District's website contains a parcel tax page that clearly states that there is an exemption available to seniors. This was the only exemption offered by the District, and the only exemption noted on the site. As such, it seems clear that there were no exemptions for SSI and/or SSDI recipients, though admittedly not as clear as an *affirmative* statement addressing the lack of exemptions for SSI and/or SSDI recipients.

**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.*

The Board agrees with this finding.

**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..*

The Board agrees with this finding.

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

The Board agrees with this finding.

**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.*

The Board agrees with this finding.

**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.*

The Board agrees with this finding and also note that the District greatly appreciates the work and services currently provided by the Santa Clara County Office of Education.

## RESPONSE TO GRAND JURY'S RECOMMENDATIONS

**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.*

The Board appreciates the recommendations of the Grand Jury. At this time, this recommendation will not be implemented because the District assessed its Measure C parcel tax for the final time on the 2016-2017 property tax bills. Were the District to collect parcel taxes in the future, the District would consider implementing this recommendation.

**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.*

The Board appreciates the recommendations of the Grand Jury. At this time, this recommendation will not be implemented because the District assessed its Measure C parcel tax for the final time on the 2016-2017 property tax bills. Were the District to collect parcel taxes in the future, we would consider implementing this recommendation as the District understands the importance of clarity and accuracy with regard to this issue.

**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.*

The Board appreciates the recommendations of the Grand Jury. At this time, this recommendation will not be implemented because the District assessed its Measure C parcel tax for the final time on the 2016-2017 property tax bills; however, should the District implement parcel taxes in the future, the District would consider implementing this recommendation as the District understands that it may be difficult for some individuals to appear personally to apply for parcel tax exemptions

**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.*

The Board appreciates the recommendations of the Grand Jury. At this time, this recommendation will not be implemented because the District assessed its Measure C parcel tax for the final time on the 2016-2017 property tax bills. The District would consider implementing this recommendation if the District collects parcel taxes sometime in the future.

**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.*

The Board appreciates the recommendations of the Grand Jury and can appreciate the consistency that this recommendation may provide to the residents of Santa Clara County. At this time, this recommendation will not be implemented because the District assessed its Measure C parcel tax for the final time on the 2016-2017 property tax bills. If the District were to collect any parcel taxes in the future, the District would consider this recommendation.

**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 documental by return mail.*

The Board appreciates the recommendation of the Grand Jury. At this time, this recommendation will not be implemented because the District assessed its Measure C parcel tax for the final time on the 2016-2017 property tax bills. If the District were to collect any parcel taxes in the future, the District would consider this recommendation.

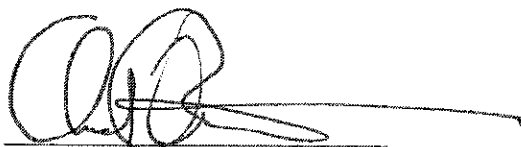
**Recommendation 9b.** *The governing boards of the Santa Clara County school districts listed below should request assistance from the Santa Clara County Office of Education to standardize the process for informing taxpayers about parcel tax exemptions, administering application and renewal procedures,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

The Board appreciates the recommendation of the Grand Jury. At this time, this recommendation will not be implemented because the District has assessed its Measure C parcel tax for the final time on the 2016-2017 property tax bills. If the District were to collect parcel taxes in the future, it would consider this recommendation as it appreciates the potential consistency that a standardized process would provide to Santa Clara County residents.

### **CONCLUSION**

Once you have had an opportunity to review the foregoing, please contact the undersigned with any follow-up comments or questions you may have.

Very truly yours,



Andrew Ratermann, President  
Board of Trustees

cc: Stanley Rose III, Ed.D., Superintendent