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August 21, 2017

VIA EMAIL AND FEDEX OVERNIGHT

Presiding Judge Patricia M. Lucas
Santa Clara County Superior Court
191 North First Street
San Jose, California 95113
CGJ@scscourt.org

Re: Civil Grand Jury Report Regarding Exemptions from Parcel Tax
Our file 1795.10217

Dear Hon. Lucas:

We write on behalf of the Campbell Union High School District ("District") in response to the above referenced Grand Jury Report ("Report"). The District's Governing Board ("Board") approved the following responses to the Report at their July 20, 2017 regular meeting.

Board's Responses to Findings

Report 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.

Board's Response to Finding 1

The District disagrees that this finding applies to the District as information about parcel tax exemptions can be found on the District's website at: <http://www.cuhsd.org/>. The following parcel tax exemptions are available to the public: (1) senior citizen exemption; and, (2) supplemental security income for a disability exemption.

Report Finding 2

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

Board's Response to Finding 2

The District disagrees that this finding applies to the District as the information posted on the District website makes it clear that SSI recipients are offered exemptions, as it states: "Individuals considered as totally disabled by the Social Security Administration and who are receiving Supplemental Security income may also apply for the exemption."
(http://www.cuhsd.org/apps/pages/parcel_tax.)

Report 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.

Board's Response to Finding 3

The District disagrees that this finding applies to the District as the District provides those who qualify for an exemption with several avenues to apply, specifically via mail or in-person.

Report Finding 5

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

Board's Response to Finding 5

The District agrees with this finding to the extent that due dates may vary from school district to school district. The District disagrees, however, that this finding applies to the District to the extent applications are available to the public year round and can be found on the District's website at: <http://www.cuhsd.org/>.

Report 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.

Board's Response to Finding 9

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.

Board's Responses to Recommendations

Report 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.

Board's Response to Recommendation 1a

The District will post information about parcel tax exemptions and application procedures at libraries and senior centers in order to communicate with those that do not have access to the Internet. Thus, this recommendation has already been implemented.

Report Recommendation 1b

The governing boards of the school districts listed below should 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."

Board's Response to Recommendation 1b

The District's website homepage includes a link to information about the parcel tax through its business services page: http://www.cuhsd.org/apps/pages/business_services. The website home page also provides a search box, the first result for a search for the phrase "parcel tax," is a link to information about exemptions. Thus, the District has already implemented this recommendation.

Report 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.

Board's Response to Recommendation 2

The District believes its exemption forms are sufficient at this time, but will implement this recommendation by reviewing its exemption forms before the end of the year.

Hon. Patricia M. Lucas
August 21, 2017
Page 4

Report 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.

Board's Response to Recommendation 3b

While an online process for submittal of exemption applications may be beneficial, online security concerns and the cost associated with such a system suggest it may not be reasonable to implement at this time.

Report 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.

Board's Response to Recommendation 5

The District's deadline is currently the same as four other school districts in the County and within one month of all of school districts in the County. Further, the District does not control the deadlines of other school districts. Thus, the District has already implemented this recommendation to the extent it can control its own deadline.

Report 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.

Board's Response to Recommendation 9b

While the District is open to any assistance from the Santa Clara County Office of Education regarding parcel tax exemptions, administering application and renewal procedures, and setting due dates, it does not see the need to implement this recommendation by requesting such assistance at this time given that it had already implemented almost all of the other recommendations contained in the Report.

Sincerely,

DANNIS WOLIVER KELLEY



William B. Tunick

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cc: Dr. Robert Bravo, Superintendent
Nancy Torres Pfeiffer, Chief Business Officer