



**Franklin-McKinley
School District**


PREPARING ALL CHILDREN AS GLOBAL LEARNERS

Juan Cruz
Superintendent

September 13, 2017

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

FILED
SEP 18 2017

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

Dear Presiding Judge Patricia M. Lucas:

As requested by the Santa Clara County Civil grand Jury, attached you will find the Franklin-McKinley School District's responses to the Civil Grand Jury Report Regarding Exemption from Parcel Tax and the Show me the money: School Parcel Tax Exemptions For Seniors And Homeowners With Disabilities.

If you have any questions, please feel free to contact me at 408-283-6006.

Sincerely,



Sandy Guevara
Franklin-McKinley School District
Executive Assistant for Superintendent Juan Cruz

Enclosure



Franklin-McKinley School District

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September 13, 2017

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

Re: Civil Grand Jury Report Regarding Exemptions from Parcel Tax

Dear Judge Patricia M. Lucas:

As requested by the Santa Clara County Civil Grand Jury, below please find the Franklin-McKinley School District ("District") Governing Board's ("Board") responses to the above referenced Grand Jury Report ("Report"). The Governing Board approved the following responses at their September 12, 2017 regular Board 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 the 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.fmsd.org/apps/pages/index.jsp?uREC_ID=455669&type=d&pREC_ID=986282

In addition, a detailed "Senior Parcel Tax Exemption" informational document can also be found on the same website by clicking on the link that states: *Click here for the Senior Citizen Information Sheet*. The parcel tax includes an exemption for senior citizens.

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 of Education

John Lindner

Rudy Rodriguez

George Sanchez

Omar Torres

Thanh Tran

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 the parcel tax only includes an exemption for senior citizens.

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 seniors with several avenues to apply for parcel tax exemptions, including indicating that those who may find it difficult to apply in person can contact District staff to make alternative arrangements.

Report 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.

Board's Response to Finding 4

The District agrees with this finding and will make the application form available year round on the District's website and in the office.

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; however, the District cannot control what due dates other districts select. The District's deadline is June 15, which is two weeks within all other school districts due dates in the County.

Report Finding 6

Most school district in Santa Clara County requires annual renewal of parcel tax exemption 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.

Board's Response to Finding 6

The District agrees with this finding. The District will change the requirement of having the senior apply annually. Once a senior applies for the exemption, the senior will qualify for the remaining term of the parcel tax. The District will annually mail the senior a letter of occupancy verification for the new parcel tax year. The senior will sign and return the letter by mail to remain on the list.

Report Finding 9

How people find out about the parcel tax exemptions, application procedures and due dates varies widely among Santa Clara County school district 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 applications 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 delivers notices to the Tully Road Community Branch Library, the Seven Trees Community Center, and posts notices in the McLaughlin Corridor Neighborhood Association. Thus, this recommendation has already been implemented.

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.

Report Recommendation 3a

The governing boards of the Santa Clara County school districts listed below should change their policies and procedures to specify that parcel tax exemption applicants can apply by mail without making a special request.

Board's Response to Recommendation 3a

The District already indicates that those who may find it difficult to apply for an exemption in person may contract District staff to make alternative arrangements to apply for an exemption. The District will further implement this recommendation by reviewing, before the end of the year, whether it is possible/feasible to allow mail-in applications.

Report Recommendation 3b

The governing boards of the Santa Clara County school districts 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 4

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

Board's Response to Recommendation 4

The District will make the forms available year round on the District's website and in the office.

Report Recommendation 5

The governing boards of the Santa Clara County school district 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 June 15, which is two weeks within all other school districts in the County. Furthermore, the high school district which also serves the District's residents (East Side Union High School District) does not currently levy a parcel tax. Therefore, taxpayers in the District seeking an exemption are only subject to a single deadline at this time. Thus, the District has already implemented this recommendation to the extent it can only control its own deadline.

Report Recommendation 9b

The governing boards of the Santa Clara County school district 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 s, it does not see the need to implement this recommendation by requesting such assistance at this time given that it has already implemented almost all of the other recommendations contained in the report.