



**MORELAND**  
SCHOOL DISTRICT

(ENDORSED)

**FILED**  
AUG 17 2017

July 27, 2017

Clerk of the Court  
Superior Court of CA County of Santa Clara  
BY Jamie [Signature] DEPUTY

The Honorable Patricia M. Lucas  
Presiding Judge  
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 Lucas:

Please accept this letter as the response of the Moreland School District Board of Trustees ("District" or "Board") to the findings and recommendations of the Santa Clara County Civil Grand Jury Report ("Report") dated May 22, 2017. The Governing Board approved the following responses at their August 8, 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 cannot respond to the accuracy of Finding 1 as it relates to information concerning other school districts and disagrees that it is difficult for taxpayers in the District 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. The District website has a button on its website that with a single click will bring up a comprehensive webpage containing information about parcel tax exemptions for senior citizens ([http://www.moreland.org/apps/pages/index.jsp?uREC\\_ID=427283&type=d&pREC\\_ID=1104070](http://www.moreland.org/apps/pages/index.jsp?uREC_ID=427283&type=d&pREC_ID=1104070)).

##### Report Finding 2

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

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#### Board's Response to Finding 2

The District cannot respond to the accuracy of Finding 2 as it relates to information concerning other school districts and disagrees that it is unclear whether SSI and/or SSDI recipients are offered exemptions because the information posted on the District website makes it clear that there are parcel tax exemptions available to Senior Citizens (65 years or older) and for owner/occupants who receive Supplemental Security Income for a disability.

#### 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 parcel tax exemption procedures have been developed to make it as easy as possible for those who are qualified to apply. However, it is not possible for the District to agree with this finding because there are no facts in the Report to support it. The District parcel tax exemption procedures provide that those seeking an exemption for the first time need to apply in person so that original documents supporting the exemption request can be reviewed. For individuals who may find it difficult to come to the District Office in person, the District website provides a telephone number for them to call to make alternative arrangements. After the first exemption, renewals are processed by mail.

#### 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 cannot respond to the accuracy of Finding 4 as it relates to information concerning other school districts. District exemption application forms are available on the website year round and are accepted between January and June 15 of each year.

#### Report Finding 5

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

#### Board's Response to Finding 5

The District cannot respond to the accuracy of Finding 5 as it relates to information concerning other school districts. The District's due date for the exemption is prominently noted on all exemption forms and the website as June 15, which is two weeks before the end of the District's fiscal year.

#### Report Finding 9

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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

The District cannot respond to the accuracy of Finding 9 as it relates to information concerning other school districts. The District is not in a position to offer an opinion about whether it would be appropriate for the Santa Clara County Office of Education to provide this service. The District has utilized its own sources for information and legal developments concerning 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 consider whether there are additional means other than its website that can be utilized to communicate this information.

#### 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 already includes a link on its home page concerning information about its parcel tax labeled: "Parcel Tax."

#### 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.

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Board's Response to Recommendation 2

The District believes its exemption forms are clear and accurate.

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's parcel tax exemption procedures already provides a means for those who may find it difficult to apply for an exemption in person to make alternative arrangements to apply for an exemption. At this time, the District does not support providing mail-in applications for first-time exemptions.

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

Due to the cost and security concerns associated with such an online process for submitting parcel tax exemption and renewal applications system the District does not support such a system at this time.

Report 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.

Board's Response to Recommendation 4

The District's parcel tax exemption procedures already comply with this recommendation.

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 believes that its due date of June 15 works best for its business office. However, if a uniform date were proposed for all school districts in the county, the District would be willing to consider whether such a uniform date would work operationally for the District.

Report Recommendation 9b

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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

The District is not in the position to suggest that the County Office of Education take on yet another responsibility that is not mandated by the Education Code, such as standardizing processes for informing taxpayers about parcel tax exemptions, administering application and renewal procedures, and setting due dates. The District has its own sources of obtaining assistance for such responsibilities.

Sincerely,



Mary Kay Going  
Superintendent

cc: Moreland School District Board of Trustees

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