



Mt. Pleasant School District

(ENDORSED)
FILED
AUG 28 2017

Board of Trustees
Betty A. Martinez
Peter Ortiz
Antonio Perez, Jr.
Robert Ramirez
Gail A. Tremaine

August 9, 2017

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

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

Re: Civil Grand Jury Report Regarding Exemptions from Parcel Tax

Dear Hon. Lucas:

As requested by the Santa Clara County Civil Grand Jury, below please find the Mount Pleasant Elementary School District ("District") Governing Board's ("Board") responses to the above referenced Grand Jury Report ("Report"). The Governing Board approved the following responses at its August 9, 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.mpesd.org>. The District's parcel tax includes exemptions for senior citizens and those receiving supplemental security income (SSI) for a disability.

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 the parcel tax includes exemptions for both senior citizens and those receiving SSI. (http://www.mpsed.org/measure_k_information_page.)

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 eligible taxpayers with several avenues to apply for parcel tax exemptions, specifically in-person or by mail when necessary.

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 disagrees that this finding applies to the District as the District has exemption application forms available year round which can be found on the District's website at: http://www.mpsed.org/measure_k_information_page

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.mpsed.org/measure_k_information_page. Further, the District allows initial applications until December 1 of the tax year.

Report 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.

Board's Response to Finding 6

The District disagrees that this finding applies to the District. Previously, exemption holders have received annual renewal forms from the District to verify continued eligibility. Going forward, however, exemptions will automatically renew for those individuals who remain eligible.

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 continue to provide information about available exemptions to its community by placing information in school newsletters, at local markets, libraries, and the YMCA. Thus, this recommendation has already been implemented.

Report Recommendation 1c

The governing boards of the school districts listed below should add the words "parcel tax" to the link on their websites home pages leading to exemption application procedures and forms.

Board's Response to Recommendation 1c

The District's website homepage currently includes a link to information about its parcel tax labeled: "Measure K Parcel Tax Information Page," as this is how the most recent parcel tax was introduced to voters. 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 contact 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 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 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 homepage includes a link labeled "Measure K Information Page" and the linked page includes downloadable exemption applications. Thus, the District has already implemented 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 allows initial applications for exemptions until December 1 of the tax year. This appears to be the latest deadline in the County. The District does not understand the report to suggest that the District move this deadline forward for the sake of consistency with other school districts. Thus, the District has already implemented this recommendation to the extent it can only control its own deadline.

Report 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 documentation by return mail.

Board's Response to Recommendation 6

The District does not believe that implementation of this recommendation is warranted since as a result of a recent change in the law, going forward, exemptions will automatically renew for those individuals who remain eligible.

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,

MOUNT PLEASANT ELEMENTARY SCHOOL DISTRICT

Mariann Engle
Superintendent

cc: Mount Pleasant Elementary School District Board of Trustees