



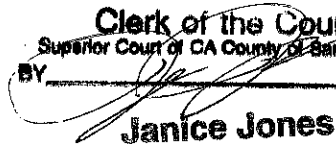
PALO ALTO UNIFIED SCHOOL DISTRICT
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BUSINESS SERVICES

August 23, 2017

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

(ENDORSED)
FILED
AUG 23 2017

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

Dear Judge Lucas,

Pursuant to the Grand Jury's request dated May 24, 2017, regarding the Final Report titled "Show Me the Money: School Parcel Tax Exemption for Seniors and Homeowners with Disabilities;" please find attached the Palo Alto Unified School District's response to the recommendations.

Sincerely,


Cathy Mak
Chief Business Officer

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.

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.

Response: The Palo Alto Unified School District places newspaper ads in two general circulation newspapers and sends notices to all Palo Alto public libraries, City Hall, and senior centers annually.

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."

Response: We provide several quick ways homeowners can access the parcel tax exemption information from the District's home page. They can access through the "Quick Link" menu, the "Explore PAUSD" menu, the "Business Services" menu or simply use the "Search" menu by typing the words "parcel tax".

Finding 2

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

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.

Response: This finding has been corrected. We have updated the language to state clearly that both SSI and SSDI recipients are eligible for exemption.

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.

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.

Response: In addition to allowing individuals to mail in their exemption applications, Palo Alto Unified School District also allows submission of applications by fax and email.

Finding 5

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

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.

Response: This requires the Santa Clara County Office of Education to coordinate the due dates with all school districts and it is not an issue an individual school district can resolve.

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.

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.

Finding 9

This requires the Santa Clara County Office of Education to coordinate and standardize the processes with all school districts and it is not an issue an individual school district can resolve.

