

PROPERTY TAX BILLS:
More Than Meets the Eye



2021 Civil Grand Jury
of Santa Clara County

December 16, 2021

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GLOSSARY AND ABBREVIATIONS

| | |
|---|---|
| Annual Property Tax Bill | Property taxes are based on a property’s assessed value on January 1 and annual bills are mailed by November 1 of each year. |
| Controller-Treasurer Department | The County of Santa Clara Controller-Treasurer Department manages the County’s accounting systems and assets. |
| DTAC | The County of Santa Clara Department of Tax and Collections prepares and distributes property tax bills based on the County Controller’s calculations and collects taxes. |
| DTAC Online Survey | A survey made available to County taxpayers to comment on their experience paying their property taxes. ¹ |
| One-Percent Tax | Tax rate assessed by the County on the assessed value of properties in the county. |
| Revenue and Taxation Code | State statutory law for how counties set tax rates. |
| Supplemental Property Tax Bill | Supplemental property tax bills are created whenever there is a re-assessable event on a parcel. Examples of a re-assessable event are changes in ownership or new construction. This supplemental bill is in addition to the annual tax bill for the property and does not replace the annual property tax bill. |
| Tax Collection and Apportionment System (TCAS) | Software system that receives assessor information to process the content of individual tax bills. |
| TSS Department | Technology Services and Solutions, the County’s information technology department. |

¹ Department of Tax and Collections survey, accessed November 14, 2021, https://finscgov.sjc1.qualtrics.com/jfe/form/SV_b74v5pPckOkgmcl

VLF

Vehicle License Fee.

WhereDoTaxesGo

DTAC's tax allocation website which lists all the property tax rates, including the one-percent tax, voter-approved debts, and special assessments.

INTRODUCTION

Secured property tax bills associated with real estate property in Santa Clara County (County) are issued annually or when events occur that trigger a supplemental bill. Property taxes are used to fund city and county governments as well as special districts and school districts. Figure 1 illustrates the categorization and percentage of tax revenues distributed across the County. Each resident who owns property within the county contributes to this distribution through the payment of their individual property taxes. Taxes are collected using a property tax bill issued by the County of Santa Clara Department of Tax and Collections (DTAC). The taxes listed on the bill are distributed to the agencies levying the charge, except for a one-percent tax, which is mandated by the California Constitution and shared by many local tax agencies.²

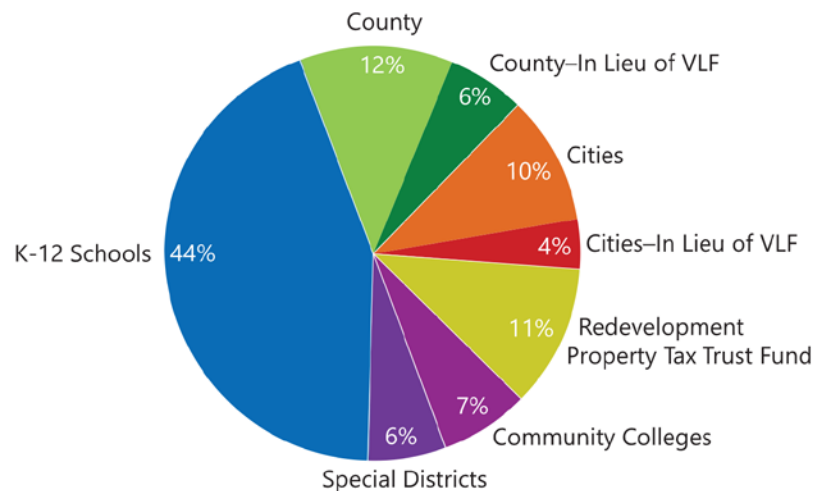


Figure 1. Fiscal Year 2020-2021 Property Tax Revenue Distribution for Santa Clara County

Acting on a public complaint, the 2021 Civil Grand Jury of Santa Clara County (Civil Grand Jury) began an investigation into whether there was sufficient detail in secured property tax bills. It was soon realized that the issues being studied were more than meets the eye. The issue was not that the taxes were incorrect but that the property tax bill gave too little information about how dollar amounts were derived and represented. There also appeared to be insufficient taxpayer involvement in defining an easy-to-understand tax bill.

² County of Santa Clara SCC Tax, “Where My Taxes Go,” accessed November 14, 2021, <https://payments.sccgov.org/propertytax/TaxAllocation>.

BACKGROUND

This was not the first time the Civil Grand Jury had investigated tax issues in the County.

Prior Relevant Civil Grand Jury Reports

2016 - 2017 Civil Grand Jury Report: *Show Me the Money: School Parcel Tax Exemptions for Seniors and Homeowners with Disabilities*³

This report focused on findings and recommendations directed to school districts and the Santa Clara County Board of Education, but contained one set of findings and recommendations directed to the County:

- Santa Clara County secured property tax bills included information about how to claim the \$7,000 homeowner exemption but omitted information on exemptions available for special assessments, such as parcel taxes.
- Unlike the other eight Bay Area counties, the Santa Clara County property tax bill did not include contact information for taxing agencies so that a taxpayer could inquire about exemptions. This information was available online but was difficult to find.

The response from the County stated that the following items would be added to the tax bill: the taxing agency name, the name of the measure authorizing parcel tax, the phone number of the office that manages each parcel tax, and a note about exemptions for seniors and people with disabilities.

2018 - 2019 Civil Grand Jury Report: *Show Me the Money! Where Your Property Taxes Go*⁴

This report advocated a better explanation of the one-percent tax.

³ 2016-2017 Civil Grand Jury of Santa Clara County, "Show Me the Money: School Parcel Tax Exemptions," accessed November 14, 2021, https://www.scsccourt.org/court_divisions/civil/cgj/2017/Show_Me_the_Money.pdf

⁴ 2018-2019 Civil Grand Jury of Santa Clara County, "Show Me the Money! Where Your Property Taxes Go," accessed November 14, 2021, https://www.scsccourt.org/court_divisions/civil/cgj/2019/Show%20Me%20The%20Money%20-%20Where%20Your%20Property%20Taxes%20Go.pdf

- DTAC was commended for providing a way for taxpayers to view how the one-percent tax was distributed.
- The Civil Grand Jury recommended that the tax distribution data be included as an insert with the property tax bill.

Media Coverage

In 2019, an opinion piece was published in *The Mercury News*, with a follow-on piece in 2020, questioning why Santa Clara County property tax bills do not offer more detailed information.⁵ The piece raised an argument about why utility bills contain more specific charges than County property tax bills, despite property taxes being considerably higher in dollar amount than a resident's utility bill. These opinion pieces advocated the need for openness and transparency in taxes associated with bond measures, so that voters can have a fuller understanding of the impact of these measures on their tax bills.

METHODOLOGY

- The Civil Grand Jury interviewed several members of DTAC.
- The Civil Grand Jury examined property tax bills from several California counties.
- The Civil Grand Jury analyzed customer feedback submitted through the DTAC online survey.

⁵ Pierluigi Oliverio, "Opinion: Santa Clara County should be more transparent on property tax assessments," *Mercury News*, November 7, 2019, accessed November 4, 2021, <https://www.mercurynews.com/2019/11/07/opinion-county-should-be-more-transparent-on-property-tax-assessments/>, and Pierluigi Oliverio, "Opinion: Santa Clara County continues to lack transparency on property tax assessments," *Mercury News*, December 4, 2020, accessed November 4, 2021, <https://www.mercurynews.com/2020/12/04/opinion-pierluigi-property-tax/>.

DISCUSSION

The Civil Grand Jury conducted a thorough review of the 2020 property tax bills in the County and associated processes and identified the following:

- Dollar amounts for bonds and levy line items were not shown (figure 3 on page 9 of this report shows an example of a 2020 property tax bill).
- Insufficient details were provided regarding line items that group multiple bonds.
- On the WhereDoTaxesGo website, the secured property value was not stated, and the calculated tax amounts were not shown.⁶
- Some field values were truncated with no explanation and bills included a rounding adjustment without clarifying its use.
- The DTAC survey focuses on website interaction, rather than obtaining substantive feedback about the information shown on the property tax bill. In addition, the survey does not provide a meaningful option for taxpayers who choose not to, or lack adequate access to, use the web.

Amounts Not Shown

An initial investigation verified there were blank fields in the “DETAIL OF TAXES” section of the tax bill. The dollar amounts of the line items for the bonds and levies were not shown, and the value amounts of the Total Assessed Value and Total Land and Improvement Taxes were also left blank.

Subsequently, the Civil Grand Jury found there was already an effort underway to solve this problem. At the Santa Clara County Board of Supervisors meeting held May 4, 2021, the subject was introduced by the County Supervisor for District 4. At that meeting, the County Executive affirmed that more information would be provided in the next property tax bill.⁷ Thereafter, DTAC followed through with this commitment. The computed dollar amounts are now shown in the “AMOUNT” column of the “DETAIL OF TAXES” section of the 2021 tax bill as represented in Figure 2 on page 8 of this report. ([Finding 1](#))

⁶ County of Santa Clara SCC Tax, “Where My Taxes Go,” www.WhereDoTaxesGo.org.

⁷ County of Santa Clara, Board Referral 105667, May 4, 2021, http://sccgov.iqm2.com/Citizens/Detail_LegiFile.aspx?Frame=SplitView&MeetingID=13214&MediaPosition=&ID=105667&CssClass=

PROPERTY TAX BILLS: MORE THAN MEETS THE EYE

| ASSESSED VALUES | | DETAIL OF TAXES | | | |
|------------------------------------|--------------------------------|---|--------------------|------------------|--|
| LAND | 76,779 | TAXING AGENCY | VALUE | RATES (%) | AMOUNT |
| IMPROVEMENTS | 129,001 | LAND, IMPROVEMENTS, PERSONAL PROPERTY | | | |
| TOTAL LAND AND IMPROVEMENTS | 205,780 | 1% MAXIMUM LEVY | 198,780 | 1.000000 | |
| PERSONAL PROPERTY | 0 | CO BOND 2008 HOSP FAC | 198,780 | 0.006900 | |
| TOTAL ASSESSED VALUE | 205,780 | CO LIBRARY RETIREMENT | 198,780 | 0.002400 | |
| LESS HOMEOWNER'S EXEMPTION | 7,000 | CO RETIREMENT LEVY | 198,780 | 0.038800 | |
| LESS OTHER EXEMPTION | | COMM COLLEGE BONDS | 198,780 | 0.041800 | |
| NET ASSESSED VALUE | \$198,780 | ELEM OR UNIF SCH BONDS | 198,780 | 0.151900 | |
| | | GILROY CITY BOND 2008 | 198,780 | 0.019000 | |
| | | TOTAL ASSESSED VALUE TAXES | | 1.260600 | 2,505.76 |
| | | LAND AND IMPROVEMENTS | | | |
| | | SCVWD-STATE WATER PROJ | 205,780 | 0.003700 | |
| | | TOTAL LAND & IMPROVEMENT TAXES | | 0.003700 | 7.61 |
| | | ROUNDING ADJUSTMENT | | | -0.01 |
| | | | | TAXES DUE | \$2,513.36 |
| | | Visit www.WhereDoTaxesGo.org for 1% maximum levy and debt levy distribution information. Visit http://www.sccgov.org/tra for Tax Rate information. | | | |
| PARCEL TAX / SPECIAL ASSESSMENTS | | | | | |
| SA# | TAXING AGENCY | NAME | CONTACT | AMOUNT | |
| *0728 | SANTA CLARA VALLEY WATER DIST | SAFE, CLEAN WATER | 408-630-2810 | 67.66 | |
| 0847 | SANTA CLARA COUNTY-VECTOR CTRL | SCCO VECTOR CONTROL | 800-273-5167 x105 | 5.08 | |
| 0848 | SANTA CLARA COUNTY-VECTOR CTRL | MOSQUITO ASMT #2 | 800-273-5167 x105 | 8.80 | |
| 0851 | SANTA CLARA COUNTY-LIBRARY JPA | LIBRARY JPA CD 2013-1 | 408-293-2326 x3004 | 33.66 | |
| *0980 | SF BAY RESTORATION AUTHORITY | MEASURE AA | 888-508-8157 | 12.00 | |
| | | | TOTAL | \$127.00 | |
| INSTALLMENT 1 | | | | | |
| | | | | | DUE DATE 11/01/2020 |
| | | | | | DELINQUENT AFTER 12/10/2020 |
| | | | | | TAXES AND SPECIAL ASSESSMENTS \$1,320.18 |
| | | | | | 10% DELINQUENT PENALTY 0.00 |
| | | | | | DELINQUENT COST 0.00 |
| | | | | | RETURNED PAYMENT FEE 0.00 |
| | | | | | LESS AMOUNT PAID 0.00 |
| | | | | | TOTAL INSTALLMENT AMOUNT \$1,320.18 |
| INSTALLMENT 2 | | | | | |
| | | | | | DUE DATE 02/01/2021 |
| | | | | | DELINQUENT AFTER 04/10/2021 |
| | | | | | TAXES AND SPECIAL ASSESSMENTS \$1,320.18 |
| | | | | | 10% DELINQUENT PENALTY 0.00 |
| | | | | | DELINQUENT COST 0.00 |
| | | | | | RETURNED PAYMENT FEE 0.00 |
| | | | | | LESS AMOUNT PAID 0.00 |
| | | | | | TOTAL INSTALLMENT AMOUNT \$1,320.18 |

Figure 2. 2021-2022 version of Secured Property Tax Bill⁸

⁸ County of Santa Clara SCC Tax, "Where My Taxes Go," <https://payments.sccgov.org/propertytax/TaxAllocation>.

PROPERTY TAX BILLS: MORE THAN MEETS THE EYE

| ASSESSED VALUES | | DETAIL OF TAXES | | | | |
|-------------------------------------|--------------------------------|---|--------------------|------------------|---------------------------------|-------------------|
| LAND | 77,574 | TAXING AGENCY | VALUE | RATES (%) | AMOUNT | |
| IMPROVEMENTS | 130,337 | LAND, IMPROVEMENTS, PERSONAL PROPERTY | | | | |
| TOTAL LAND AND IMPROVEMENTS | 207,911 | 1% MAXIMUM LEVY | 200,911 | 1.000000 | 2,009.11 | |
| PERSONAL PROPERTY | 0 | CO BOND 2008 HOSP FAC | 200,911 | 0.006100 | 12.25 | |
| TOTAL ASSESSED VALUE | 207,911 | CO LIBRARY RETIREMENT | 200,911 | 0.002400 | 4.82 | |
| LESS HOMEOWNER'S EXEMPTION | 7,000 | CO RETIREMENT LEVY | 200,911 | 0.038800 | 77.95 | |
| LESS OTHER EXEMPTION | | CO. HOUSING BOND 2016 | 200,911 | 0.012660 | 25.43 | |
| NET ASSESSED VALUE | \$200,911 | COMM COLLEGE BONDS | 200,911 | 0.042000 | 84.37 | |
| | | ELEM OR UNIF SCH BONDS | 200,911 | 0.140600 | 282.47 | |
| | | GILROY CITY BOND 2008 | 200,911 | 0.017500 | 35.15 | |
| | | TOTAL ASSESSED VALUE TAXES | | 1.260060 | 2,531.55 | |
| | | LAND AND IMPROVEMENTS | | | | |
| | | SCVWD-STATE WATER PROJ | 207,911 | 0.005100 | 10.60 | |
| | | TOTAL LAND & IMPROVEMENT TAXES | | 0.005100 | 10.60 | |
| | | ROUNDING ADJUSTMENT | | | -0.01 | |
| | | | | TAXES DUE | \$2,542.14 | |
| PAYMENTS | | Visit www.WhereDoTaxesGo.org for 1% maximum levy and debt levy distribution information. Visit http://www.sccgov.org/tra for Tax Rate information. | | | | |
| PAYMENTS APPLIED TO 1ST INSTALLMENT | 0.00 | | | | | |
| PAYMENTS APPLIED TO 2ND INSTALLMENT | 0.00 | | | | | |
| AMOUNT PAID | \$0.00 | | | | | |
| PARCEL TAX / SPECIAL ASSESSMENTS | | | | | | |
| SA# | TAXING AGENCY | NAME | CONTACT | AMOUNT | INSTALLMENT 1 | |
| 0847 | SANTA CLARA COUNTY-VECTOR CTRL | SCCO VECTOR CONTROL | 800-273-5167 x105 | 5.08 | DUE DATE | 11/01/2021 |
| 0848 | SANTA CLARA COUNTY-VECTOR CTRL | MOSQUITO ASMT #2 | 800-273-5167 x105 | 8.74 | DELINQUENT AFTER | 12/10/2021 |
| 0851 | SANTA CLARA COUNTY-LIBRARY JPA | LIBRARY JPA CD 2013-1 | 408-293-2326 x3004 | 33.66 | TAXES AND SPECIAL ASSESSMENTS | \$1,335.32 |
| *0980 | SF BAY RESTORATION AUTHORITY | MEASURE AA | 888-508-8157 | 12.00 | 10% DELINQUENT PENALTY | 0.00 |
| 1023 | SANTA CLARA VALLEY WATER DIST | SAFE, CLEAN WATER | 408-630-2810 | 69.02 | DELINQUENT COST | 0.00 |
| | | | | | RETURNED PAYMENT FEE | 0.00 |
| | | | | | LESS AMOUNT PAID | 0.00 |
| | | | | TOTAL | TOTAL INSTALLMENT AMOUNT | \$1,335.32 |
| | | | | \$128.50 | INSTALLMENT 2 | |
| | | | | | DUE DATE | 02/01/2022 |
| | | | | | DELINQUENT AFTER | 04/10/2022 |
| | | | | | TAXES AND SPECIAL ASSESSMENTS | \$1,335.32 |
| | | | | | 10% DELINQUENT PENALTY | 0.00 |
| | | | | | DELINQUENT COST | 0.00 |
| | | | | | RETURNED PAYMENT FEE | 0.00 |
| | | | | | LESS AMOUNT PAID | 0.00 |
| | | | | | TOTAL INSTALLMENT AMOUNT | \$1,335.32 |

Figure 3. 2021-2022 version of Secured Property Tax Bill⁹

Grouping Multiple Bonds

Line items in the “TAXING AGENCY” section ending with an “S” represent a group of bonds. The taxpayer is unaware which bonds comprise a group of bonds. The tax bill does not show the amount charged for individual bonds within these groups (e.g., the “ELEM OR UNIF SCH BONDS” item in Figure 3). However, the breakdown of percentages is available when viewing a tax bill online. ([Finding 2](#))

WhereDoTaxesGo Website

The address for the DTAC Tax Allocation website (www.WhereDoTaxesGo.org) is provided to taxpayers in their annual tax bill. The website details the tax rates one-percent tax, voter approved debts, and special assessments.

⁹ County of Santa Clara SCC Tax, “Where My Taxes Go,” <https://payments.sccgov.org/propertytax/TaxAllocation>.

PROPERTY TAX BILLS: MORE THAN MEETS THE EYE

If a taxpayer wishes to determine which local agencies benefit from their one-percent tax, they can enter their property address to obtain detailed tax rate information in percentages ([See Appendix 1](#)). When reviewing distribution, individual line-item percentages are displayed, but not the corresponding dollar amounts. If the specific dollar amounts were included along with the tax rates, the website could serve as a complete explanation for the property owner's tax bill, with all the value adjustments being readily apparent. Figures 4, 5, and 6 below provide examples of the tax distribution for a property in Santa Clara County. ([Finding 3](#))

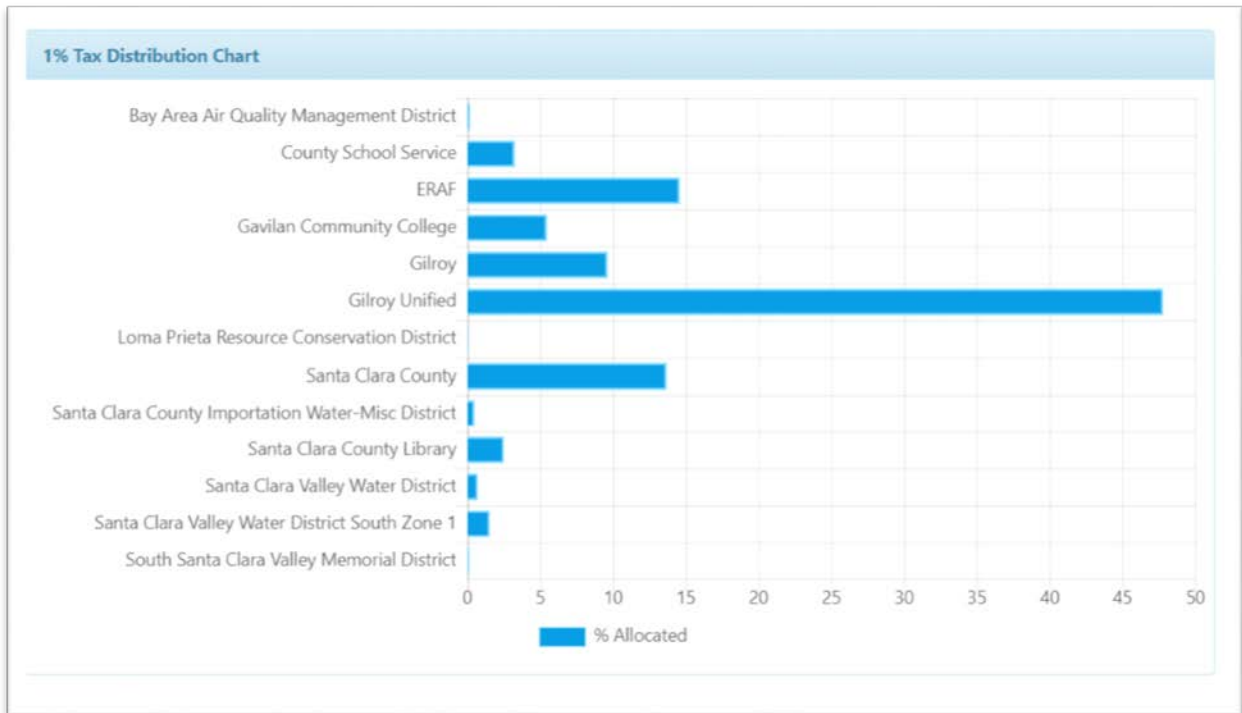


Figure 4. One-percent Tax Distribution Chart

PROPERTY TAX BILLS: MORE THAN MEETS THE EYE

| 1% Tax Distribution Table | |
|--|----------------|
| Bay Area Air Quality Management District | 0.18% |
| County School Service | 3.24% |
| ERAF | 14.59% |
| Gavilan Community College | 5.46% |
| Gilroy | 9.63% |
| Gilroy Unified | 47.80% |
| Loma Prieta Resource Conservation District | 0.05% |
| Santa Clara County | 13.70% |
| Santa Clara County Importation Water-Misc District | 0.48% |
| Santa Clara County Library | 2.50% |
| Santa Clara Valley Water District | 0.71% |
| Santa Clara Valley Water District South Zone 1 | 1.53% |
| South Santa Clara Valley Memorial District | 0.13% |
| Total Percentage | 100.00% |

Figure 5. One-percent Tax Distribution Table

| Debt Levy Rate Table | |
|-------------------------------|----------------|
| CO RETIREMENT LEVY | 0.0388% |
| CO LIBRARY RETIREMENT | 0.0024% |
| COMM COLLEGE BONDS | 0.0416% |
| GAVILAN COMMUNITY COLLEGE 04 | 0.0184 |
| GAVILAN JT CCD 2018 | 0.0232 |
| GILROY CITY BOND 2008 | 0.0190% |
| ELEM OR UNIF SCH BONDS | 0.1519% |
| GILROY UNIFIED 11/4/2008 | 0.0541 |
| GILROY UNIFIED 2016 | 0.0550 |
| GILROY UNIFIED SCHOOL 2002 | 0.0428 |
| CO BOND 2008 HOSP FAC | 0.0069% |
| Total Percentage | 0.2606% |
| SCVWD-STATE WATER PROJ | 0.0037% |

Figure 6. Debt Levy Rate Table

Value Adjustments

In the “DETAILS OF TAXES” section of the tax bill, the taxpayer cannot calculate the total amount of taxes to validate the bill because some of the values listed are truncated. DTAC stated they truncate fractional cents, which is in accordance with the California Revenue and Taxation Code, but this truncation is done with no explanation to the taxpayer.¹⁰

In the same section, there is an entry entitled “ROUNDING ADJUSTMENT” with no explanation given to the taxpayer. The total property tax is paid in two installments. If the total tax has an odd number of cents, then the property taxes are rounded down so that the two installments are equal. See the “ROUNDING ADJUSTMENT” line in Figure 3. ([Finding 4](#))

How Does DTAC Undertake Change?

The format of the property tax bill has changed over the years. The Civil Grand Jury learned that DTAC seeks to make the bills as simple as possible while balancing considerable constraints.

To consider property tax bill computer system and operational changes, the DTAC takes direction from a steering committee comprised of management leadership from the DTAC, Controller-Treasurer Department, Technology Services and Solutions (TSS) Department, and the Tax Collection Apportionment System (TCAS) support team. This committee considers many factors, which are identified in Figure 7, below.

¹⁰ California Revenue and Taxation Code §§ 2151-2152.5, accessed November 5, 2021, https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=RTC&division=1.&title=&part=4.&chapter=1.&article=.

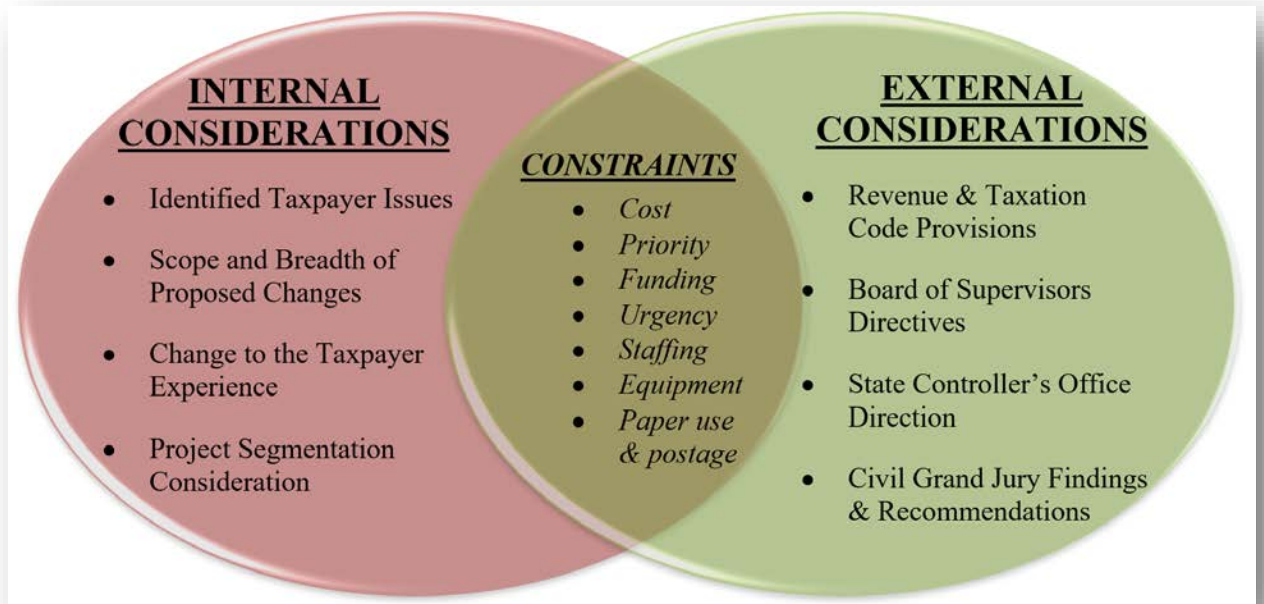


Figure 7. Property Tax Bill Change Considerations

Taxpayer Feedback

The Civil Grand Jury discovered that DTAC maintains a log of complaint calls. Additionally, for taxpayers who access the DTAC website, there is an opportunity for them to participate in an online survey. The survey steps customers through four questions to gain feedback from the customer's interaction with DTAC's various web services:¹¹

- *Question 1. What was your website visit about?*
- *Question 2. Thinking about your recent experience, how satisfied are you with the website?*
- *Question 3. Would you like someone from the department to contact you?*
- *Question 4. Please share any additional comments or feedback regarding your visit to our website.*

¹¹ Department of Tax and Collections survey, accessed November 21, 2021, https://finssc.gov.sjc1.qualtrics.com/jfe/form/SV_b74v5pPckOkgmcl.

The survey is focused on website interactions and limits the ability of the taxpayer to provide feedback on how tax bills are generated and presented to the taxpayer. The survey could be improved by addressing concerns regarding the tax bill, payment tools, methods of payment, and customer service.

The survey could also be improved by engaging more users. Because the survey is in English only, users whose primary language is not English may be discouraged from completing it. Furthermore, the online survey seeks feedback only from those customers who conduct their business online. Consequently, taxpayers who are not using a computer or mobile device are excluded from the survey. ([Finding 5](#))

FINDINGS AND RECOMMENDATIONS

FINDING 1

At the start of the investigation, the Annual Property Tax Bill and the Supplemental Property Tax Bill did not show the computed amounts of the tax bonds and levies and did not show the value for the “TOTAL ASSESSED VALUE TAXES” and “TOTAL LAND & IMPROVEMENT TAXES” in the “DETAIL OF TAXES” section. A taxpayer wanting to verify these calculations was faced with a lack of transparency. During the investigation, DTAC followed through on the commitment to provide this information on secured property tax bills. The Civil Grand Jury commends the County for addressing this issue.

No recommendation.

FINDING 2

In the “DETAIL OF TAXES” section of the Annual Property Tax Bill and the Supplemental Property Tax Bill, line items ending in “S” show a tax rate for a group of bonds, not individual bond tax rates. This places the burden on taxpayers and the public to determine the individual bond rates, and it lacks transparency regarding how taxes are calculated and represented on the tax bill.

RECOMMENDATION 2

DTAC should provide the taxpayer with a solution that explains the expanded detail of taxes calculated for each item in a group of bonds, which should include the assessed property value, tax rate, and computed amount. This should be implemented by June 30, 2022.

FINDING 3

The WhereDoTaxesGo.org website does not provide details of calculated values so that the taxpayer can understand the dollar amounts that correspond to percentages in the One-percent Tax Distribution Table or the Debt Levy Rate Table.

RECOMMENDATION 3

DTAC should include on their Tax Distribution website the ability to show the secured property’s net assessed dollar value and the calculated dollar amount of each tax represented in the One-percent Tax Distribution Table and Debt Levy Rate Table. This should be implemented by June 30, 2022.

FINDING 4

The Annual Property Tax Bill and the Supplemental Property Tax Bill do not explain that cents are truncated and do not explain the rounding adjustment. Although these practices are consistent with legal requirements imposed by the Revenue and Taxation Code, the current information provided to taxpayers lacks transparency for how tax dollars are being calculated.

RECOMMENDATION 4

DTAC should provide the taxpayer with an explanation for the truncation and rounding adjustment. This should be implemented in the next annual property tax bill.

FINDING 5

DTAC collects customer feedback via an online survey available only in English that addresses website interaction but gives little opportunity for customer input regarding other concerns. There is limited effort to gather input from the public about how best to improve the overall taxpayer experience using alternative methods.

RECOMMENDATION 5

The County should create a way to capture concerns from taxpayers in multiple languages, independent of an online communication channel, such as surveys included with the paper property tax bill, focus groups, and advisory boards. This should be implemented by June 30, 2022.

REQUIRED RESPONSES

Pursuant to Penal Code sections 933 and 933.05, the 2021 Civil Grand Jury of Santa Clara County requests responses as follows from the following governing bodies:

| Responding Agency | Finding | Recommendation |
|----------------------------------|-------------------|-----------------------|
| The County of Santa Clara | 2, 3, 4, 5 | 2, 3, 4, 5 |

APPENDIX 1 – Navigating the Tax Allocation Website

The public can view the 1% tax distribution chart and switch between a graph or table version. Provided is an illustration of the website navigation using <http://www.WhereDoTaxesGo.org>.

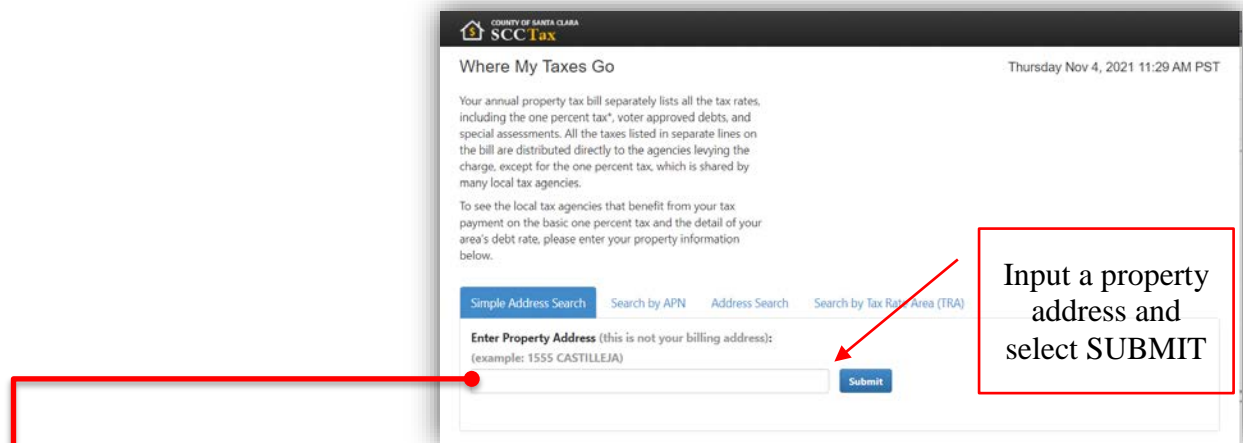


Figure 8. Where My Taxes Go Homepage

Tax Distribution of the Fiscal Year 2021-2022

This report shows the allocation of property tax in Santa Clara County for your tax rate area.

View Tax Distribution Table

Use to view graph in table format (Figure 10)

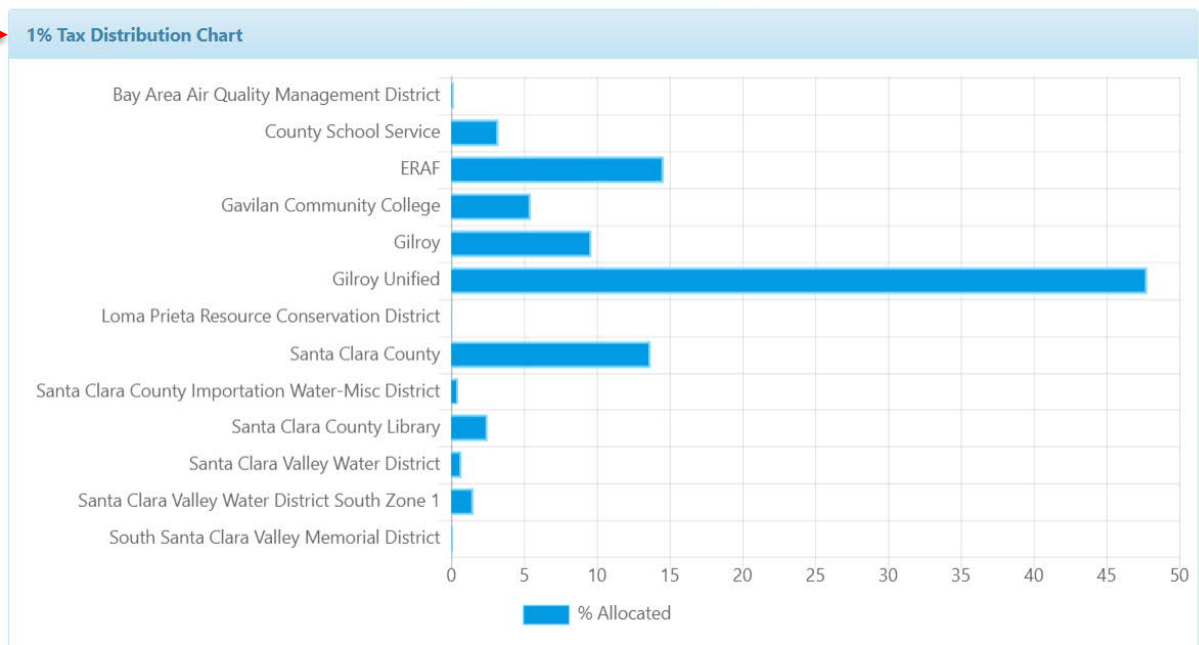


Figure 9. Tax Distribution Chart

PROPERTY TAX BILLS: MORE THAN MEETS THE EYE

Tax Distribution of the Fiscal Year 2021-2022

This report shows the allocation of property tax in Santa Clara County for your tax rate area.

[View Tax Distribution Chart](#)

Use to view table in graph format (Figure 9)

| 1% Tax Distribution Table | |
|--|----------------|
| Bay Area Air Quality Management District | 0.18% |
| County School Service | 3.24% |
| ERAF | 14.59% |
| Gavilan Community College | 5.46% |
| Gilroy | 9.63% |
| Gilroy Unified | 47.80% |
| Loma Prieta Resource Conservation District | 0.05% |
| Santa Clara County | 13.70% |
| Santa Clara County Importation Water-Misc District | 0.48% |
| Santa Clara County Library | 2.50% |
| Santa Clara Valley Water District | 0.71% |
| Santa Clara Valley Water District South Zone 1 | 1.53% |
| South Santa Clara Valley Memorial District | 0.13% |
| Total Percentage | 100.00% |

| Debt Levy Rate Table | |
|-------------------------------|----------------|
| CO RETIREMENT LEVY | 0.0388% |
| CO LIBRARY RETIREMENT | 0.0024% |
| COMM COLLEGE BONDS | 0.0416% |
| GAVILAN COMMUNITY COLLEGE 04 | 0.0184 |
| GAVILAN JT CCD 2018 | 0.0232 |
| GILROY CITY BOND 2008 | 0.0190% |
| ELEM OR UNIF SCH BONDS | 0.1519% |
| GILROY UNIFIED 11/4/2008 | 0.0541 |
| GILROY UNIFIED 2016 | 0.0550 |
| GILROY UNIFIED SCHOOL 2002 | 0.0428 |
| CO BOND 2008 HOSP FAC | 0.0069% |
| Total Percentage | 0.2606% |
| SCVWD-STATE WATER PROJ | 0.0037% |

Figure 10. Tax Distribution Table

PROPERTY TAX BILLS: MORE THAN MEETS THE EYE

This report was **ADOPTED** by the 2021 Civil Grand Jury of Santa Clara County on this 16th day of December, 2021.

Karen F. Delaney

Ms. Karen Delaney

Foreperson