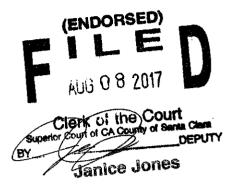


August 2, 2017

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



Re: Santa Clara County Civil Grand Jury Report: "Show Me the Money: School Parcel Tax Exemptions for Seniors and Homeowners with Disabilities"

Dear Judge Lucas:

The Santa Clara County Office of Education ("SCCOE") and County Board of Education are in receipt of the above referenced Civil Grand Jury report. Please be advised that the County Board of Education has approved of the following response to the report in compliance with Penal Code sections 933 and 933.05.

### **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.

Response to Finding 9
Agree in part/Disagree in part

Explanation: As part of its mandated obligation to provide fiscal oversight to county school districts, SCCOE does, without waiting for a request, offer guidance and training to school districts in a variety of financial areas and has in the recent past recommended to school districts a senior exemption application form.

## **RECOMMENDATION 9a**

The Santa Clara County Board of Education should direct the County Superintendent of Schools to offer assistance to Santa Clara County school districts by providing training about parcel tax exemptions. The Santa Clara County Office of Education should help school districts standardize processes for informing taxpayers about parcel tax exemptions, administering application and renewal procedures, and setting due dates.

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# Response to Recommendation 9a

Direction has been given to the County Superintendent of Schools as recommended. The actual training including best practices and standardization of practices will occur no later than the end of this calendar year.

### **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.

Berryessa Union School District

Campbell Union High School District

Campbell Union School District

Cupertino Union School District

**Evergreen School District** 

Franklin-McKinley School District

Fremont Union High School District

Lakeside Joint School District

Loma Prieta Joint Union School District

Los Altos School District

Los Gatos Union School District

Los Gatos-Saratoga Joint Union High School District

Milpitas Unified School District

Moreland School District

Mount Pleasant School District

Mountain View-Whisman School District

Oak Grove School District

Palo Alto Unified School District

Santa Clara Unified School District

Saratoga Union School District

Sunnyvale School District

Union Elementary School District

### Response to Recommendation 9b

The recommendation will not be implemented as it requires no action by the County Board of Education or SCCOE.

Very truly yours,

Dr. Michael Chang

President, County Board of Education

cc: Board of Education

Jon R. Gundry, County Superintendent