



Santa Clara County Office of Education

Jon R. Gundry  
County Superintendent of Schools

(ENDORSED)  
**FILED**  
AUG 08 2017

August 2, 2017

Clerk of the Court  
Superior Court of CA County of Santa Clara  
BY *[Signature]* DEPUTY  
**Janice Jones**

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