



2016-2017 SANTA CLARA COUNTY CIVIL GRAND JURY REPORT

SHOW ME THE MONEY: SCHOOL PARCEL TAX EXEMPTIONS FOR SENIORS AND HOMEOWNERS WITH DISABILITIES

Summary

A senior homeowner complained to the Santa Clara County Civil Grand Jury (Grand Jury) that his elementary school district requires residents to apply for parcel tax exemptions in person, and that it took months to get approval to apply by mail. By contrast, his high school district made it easy to learn about parcel tax exemptions and to apply by mail.

Twenty-two school districts in Santa Clara County (County) offer parcel tax exemptions to resident homeowners who are 65 years and older or those with disabilities. The parcel taxes in these districts for most residential properties range from \$49 per year to \$790 per year as of October 31, 2016. See Appendix A for details.

The Grand Jury expanded the investigation to all 22 County school districts that currently offer exemptions from parcel tax assessments. The investigation examined whether resident homeowners have reasonable opportunities to take advantage of parcel tax exemptions by looking at:

- How County school districts inform homeowners about the availability of exemptions, eligibility rules, and how to apply.
- What procedures are required to apply for a parcel tax exemption.
- How school districts manage the exemption renewal process.

The investigation consisted of the following elements:

1. Review of the complaint and all supporting documentation.
2. Research of websites and publications related to school districts and parcel taxes.
3. Checking of relevant sections of the California Constitution and the California Government Code.
4. Interviews with 12 individuals from four County agencies and four County school districts.
5. Telephone surveys of the remaining 18 school districts offering exemptions to parcel taxes.
6. Review of the ballot language of active County school district parcel tax measures.
7. Comparison of information about parcel taxes and exemptions on County and out-of-County secured property tax bills.
8. Examination of the Santa Clara County Finance Agency's (Finance Agency) procedures used to create and mail property tax bills, collect taxes, and distribute received funds to the taxing agencies.



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The Grand Jury found no intentional wrongdoing with respect to the administration of parcel tax exemptions on the part of the school districts. However, the Grand Jury concluded that the processes to make taxpayers aware of exemptions and exemption application and renewal procedures could be improved.

Some County school districts have made changes to their processes and/or websites since the research concluded on October 31, 2016. The Grand Jury applauds efforts to make it clearer and easier for seniors and taxpayers with disabilities to learn about and apply for exemptions.

This report includes nine findings and 15 recommendations directed to:

- The 22 County school districts that offer parcel tax exemptions
- The County Board of Supervisors and Finance Agency
- The County Office of Education (COE)

The findings and recommendations focus on:

- How County school districts and the Finance Agency inform homeowners about the availability of exemptions, eligibility rules, and how to apply.
- Procedures required to apply for a parcel tax exemption.
- How school districts manage the exemption renewal process.
- How the COE could help school districts.

The report does not include:

- Discussion of whether school districts should or shouldn't offer exemptions.
- Analysis of how parcel tax funds are accounted for or used.
- Definitive demographic information about how many people are eligible for parcel tax exemptions; such data isn't collected.
- Information about the value of unclaimed exemptions, because the data to support a conclusion on this matter are not available.

Background

According to the Office of the County Assessor (Assessor), school districts with exemptions to parcel taxes include 422,200 single-family parcels and 15,110 multi-family parcels. Mobile homes were not included in the Grand Jury's investigation because of their relatively small number and the difficulty of determining which are subject to parcel taxes.

The Grand Jury couldn't find definitive demographic information to determine how many homes are owned and occupied by seniors or persons with disabilities within the County. However, U.S. Census Bureau, *Quick Facts, Santa Clara County California, 2015*, reports



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that 57% of housing units are owner-occupied. Seniors (people 65 and older) comprise 12.5% of the population, and people ages 18-64 with a disability comprise 4.4% of the population.

Using these data, the Grand Jury estimates that 30,000 seniors and 10,500 individuals with disabilities are eligible for exemptions. Interviews and telephone surveys of school district business office staff revealed that districts granted approximately 27,000 exemptions in 2016. The percentage of parcels granted exemptions in a district ranged from 0.8% to 23%. See Appendix A for detail. If no exemptions were granted, the school districts collectively would raise approximately \$72 million annually from about 455,000 parcels¹Some homeowners eligible for parcel tax exemptions choose not to claim them.

Parcel Taxes

Parcel taxes are special assessments available to cities, counties, special districts (a form of local government created to meet a specific need such as a water or hospital district), and school districts. These entities are commonly called taxing agencies. Unlike bonds for which the property owner's assessment is based on the assessed value of the property (*ad valorem*), parcel taxes are non-*ad valorem*. The California Constitution requires that parcel taxes be applied uniformly; that is, each parcel is assessed a flat amount as noted in California Government Code Section 50079 (b). The California Constitution, Article XIII A, Section 4, also requires approval by two-thirds of electors in the jurisdiction wishing to assess a parcel tax.

Prior to the passage of Proposition 13 in 1978 (see Appendix D for a description of Proposition 13), the California Constitution expressly forbade flat taxes such as parcel taxes, and all property taxes were required to be assessed in proportion to the value of the property. According to a 2009 EdSource report, *Local Revenues for Schools, Limits and Options in California*, the first parcel tax was levied in 1983.

California Government Code Section 50079(b) permits, but does not require, school districts to grant the following exemptions from parcel taxes:

1. Persons 65 years of age or older.
2. Persons who receive Supplemental Security Income (SSI) for a disability, regardless of age.
3. Persons who receive Social Security Disability Insurance (SSDI) benefits, regardless of age, and whose yearly income does not exceed 250% of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services.

¹ The number of parcels reported by school districts varied slightly from the number reported by the Assessor's Office. This report uses school district figures.



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Earlier versions of the statute did not allow exemptions for SSI or SSDI beneficiaries. Depending on when a parcel tax was passed, a particular exemption may not have been available.

School districts generally limit these exemptions to people who own and occupy the parcel as their principal residence.

Of the 32 school districts in Santa Clara County, 22 of them (as of October 31, 2016) collect voter-approved parcel taxes that allow exemptions for seniors and/or homeowners with disabilities. The 22 districts are:

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 District²
Saratoga Union School District
Sunnyvale School District
Union Elementary School District

Districts with parcel taxes (as of October 31, 2016) that do not allow exemptions are:

Alum Rock Union School District
Morgan Hill Unified School District

Districts that do not impose parcel taxes (as of October 31, 2016) are:

Cambrian School District

² Santa Clara Unified School District assessed its Measure C parcel tax for the fifth and final time on the 2016-17 property tax bills.



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East Side Union High School District
Gilroy Unified School District
Luther Burbank School District
Metropolitan Education District
Mountain View-Los Altos Union High School District
Orchard School District
San Jose Unified School District³

Accordingly, these 10 districts are not subjects of this report.

Collection of Property Taxes

Two departments of the Finance Agency--the Tax Collector and the Controller-Treasurer--are responsible for collecting special assessments, including parcel taxes, on behalf of cities, special districts, and school districts. The responsibilities of these departments also include collecting information about special assessments from taxing agencies; preparing, printing, and sending property tax bills; collecting the taxes; and distributing the revenue back to the taxing agencies.

The Santa Clara County property tax bill (see Appendix E for an annotated sample tax bill), which is mailed annually to each parcel owner, includes the following sections:

- valuation of the land and improvements.
- *ad-valorem* tax rates and tax amounts: the base statewide rate of 1% plus bonds issued by taxing agencies.
- special assessments, including parcel taxes, and tax amounts listed by taxing agencies.

The paper bill also includes details about and contact information for the homeowners' exemption, which makes those who own and occupy a home as their principal place of residence eligible for an exemption for up to \$7,000 of the dwelling's assessed value, allowing a property tax savings of approximately \$70 per year. The bill does not include direct contact information for special assessments, including parcel taxes; however, telephone numbers for special assessment taxing agencies are available online.

³ Voters in the San Jose Unified School District approved a parcel tax with senior exemptions on November 8, 2016, after research for this report was completed on October 31, 2016.



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Discussion

When contacted about parcel tax exemptions, some school districts are very accommodating to applicants. Others make it more complicated to learn about the existence of exemptions and, in some cases, to apply.

Facts uncovered in the investigation as of October 31, 2016 include:

Information about the Availability of and Application for Exemptions

About School Districts

- The Grand Jury's survey of school districts concluded that publically available information about parcel tax exemptions and application procedures varies from district to district.
- Of the 22 districts that allow exemptions, 21 provide information about the exemption application process on their websites, although the Grand Jury found that the information can be difficult to find.
- One website never refers to the parcel tax and requires the use of the search function to find the information.
- One website provides no direct information about exemptions, the exemption process, or online forms.
- Seven of the 20 provide a link on their homepage to information about the parcel tax that leads the searcher to information on exemption application procedures.
- Three of the seven use the words "parcel tax" on clickable links on their homepages, making it simple for taxpayers to find information, including exemption application instructions.
- Four of the seven refer to the parcel tax by its ballot name (for example, "Measure A"). Taxpayers may not remember what "Measure A" means.
- Fourteen districts provide website information about the exemption through links under a homepage heading, such as "Community" or "Explore the District." The most common heading is "Departments," which requires searchers to know that the Business Services department usually administers parcel taxes. Once the correct department is found, taxpayers may have to click many times to arrive at the relevant information.



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The Santa Clara County Property Tax Bill

- Santa Clara County secured property tax bills include information about how to claim the \$7,000 homeowner exemption, but no information on exemptions available for special assessments such as parcel taxes.
- Unlike the other eight Bay Area counties (Marin, San Francisco, San Mateo, Alameda, Contra Costa, Napa, Solano, and Sonoma), the printed Santa Clara County property tax bill does not include telephone numbers for the taxing agencies or other contact information that a taxpayer could use to inquire about exemptions.
- This information is available online, but can be difficult to find. The process necessary to find the information:
 - Enter <https://payments.sccgov.org/propertytax/Secured>;
 - Enter the Assessor's Parcel Number (APN) or homeowner address; and
 - Click on "View Bill Details" to see telephone numbers for each special assessment (It should be noted that there is no indication of whether or not an exemption is offered.)
- Several interviewees initially stated that the absence of telephone numbers, other contact information, and exemption details on the bill is due to lack of space and adding them would increase costs. After viewing other county websites and sample tax bills, interviewees agreed that it would be possible to add this information.
- The absence of taxing agency telephone numbers or other contact information on the tax bill prompts calls to the Tax Collector's or Controller's offices because their telephone numbers do appear on the bill. Staff members in these offices try to refer the caller to the appropriate person at the taxing agency. Sometimes this means putting the caller on hold while attempting to contact the taxing agency directly. Shunting callers from one office to another frustrates taxpayers and wastes the time of County staff.

The Santa Clara County Office of Education

The COE provides instructional and business services to all school districts in the county; it has a state mandate to review school district budgets and pupil accounting. The COE serves students through special education programs, migrant education, Head Start and State Preschool, Regional Occupational programs, and alternative schools. The COE also provides curriculum support, staff development and technology support directly to teachers and staff in schools countywide. Currently, COE has no direct role or responsibility regarding school district parcel taxes.



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Exemption Application Process

- Four school districts require in-person applications for parcel tax exemptions.
- Four school districts request in-person applications, but instruct taxpayers to call for alternate arrangements if they can't apply in person.
- According to their websites, 13 school districts allow taxpayers to apply by mail for the parcel tax exemptions.
- Applications for exemptions generally consist of a simple one-page form plus requirements for verification documentation. In some cases, disability applications were unclear as to which disability type (SSI with disability and/or SSDI) qualifies for an exemption. See Appendix C for a sample form.
- For seniors, verification documentation typically consists of:
 - Proof of birth date (copy of driver's license or state ID, passport, Medicare card or birth certificate)
 - Proof of residence (copy of a utility bill)
 - Proof of ownership (copy of a property tax bill)
- For individuals with disabilities, verification documentation consists of:
 - Benefits verification letter from the Social Security Administration showing receipt of SSI for a disability or SSDI
 - Proof of residence (copy of a utility bill)
 - Proof of ownership (copy of a property tax bill)
- Four districts indicate on their websites that they provide refunds of tax payments for those eligible for exemptions who miss the application deadline. Other districts indicated that they may provide refunds either upon request or on a case-by-case basis.

Exemption Renewal Process

- Two districts allow for automatic renewal of parcel tax exemptions. Once granted an exemption, the taxpayer need not verify continued eligibility. One district sends a notice annually to homeowners with exemptions to which only those who wish to terminate the exemption need reply.
- According to their websites, eight districts mail a renewal verification form annually that the taxpayer must return by a designated deadline.
- Six districts' websites indicate that annual renewal of exemptions is required; however, they provide no information about the process.



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- Four districts' websites do not have any information about the annual renewal process.

Conclusions

Parcel taxes are an important local source of revenue for school districts. Their passage requires approval by at least two-thirds of voters. Offering exemptions to seniors and people with disabilities is one method of encouraging support. Once the parcel tax has passed, districts understandably wish to collect as much of the potential revenue as possible.

The Grand Jury found no evidence of intentional attempts to prevent those eligible from claiming exemptions from parcel tax assessments. However, the information offered on County school district websites and dissemination of parcel tax exemption information through newspaper notices, mailings, and public postings vary widely from district to district. Many homeowners are assessed parcel taxes for both elementary and high school districts.⁴ Similar information dissemination and application procedures across districts would make it simpler to claim exemptions.

The Grand Jury used multiple means to simulate the experience of the average taxpayer. In addition to reviewing websites, the Grand Jury spoke with business office staff from every school district that is the subject of this report. These conversations revealed that often several people have responsibility for various aspects of parcel tax administration. In some districts, staff members responsible for administering exemptions do not fully understand them (such as the difference between SSI for a disability and SSDI). These issues, along with staff turnover, may make it harder for homeowners to find out by calling the school district whether they qualify for an exemption and, if so, how, where, and when to apply.

For example, parcel tax ballot language in one school district offered exemptions to seniors and SSI beneficiaries—the only exemptions available at time of passage. But, the application form only applies to seniors. When interviewed, business office staff said the district allows all three exemptions. These distinctions are difficult to understand, especially since the exemptions for persons with disabilities were enacted at different times. However, they are important to the taxpayers affected. This example is not unique to a single school district.

⁴ Milpitas, Palo Alto, Santa Clara, and San Jose are unified school districts; that is they include elementary and high schools (K-12). Taxpayers in these districts are assessed one parcel tax. Taxpayers in other districts may be assessed separate parcel taxes for an elementary district (K-8) and a high school district (9-12), for example, Campbell Union School District and Campbell Union High School District.



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As another example, the Grand Jury provided school district board presidents with this report's findings as a check on factual accuracy. In several cases, they provided different information than their business office staff had given earlier. This underscores the need for clear communication among all involved in parcel tax administration.

There are three primary sources of information about exemptions, and ideally all should be employed to reach the greatest possible number of homeowners:

- Direct communications (newspaper notices, email communications, and public outreach at libraries and senior centers) from the district. These methods are meant as examples and are not the only effective means of public communication.
- School district websites with direct homepage links to parcel tax exemption information and forms.
- Information on annual property tax bills on whether exemptions are available and direct contact details, preferably a phone number and name.

Good customer service may help school districts build support for new parcel taxes or the renewal of current taxes, such as:

- Annual outreach by each school district about the availability of exemptions and the application process. Ideally this should happen near the time property tax bills are received.
- A "quick link" on school districts' website home pages for parcel tax information, exemption application forms, frequently asked questions, and applicable procedures.
- References on all school district websites and in print materials that include the words "parcel tax," rather than just the ballot measure's name.
- Application for exemption(s) by mail without a special request with the option of applying in person.
- Allowing applications and renewals for parcel tax exemptions to be entered and processed online.
- Proactive initiation by school districts of annual renewals to current exemption holders.
- Publication of the availability of refunds, if available, on school district websites and in print materials rather than handling requests on a case-by-case basis.
- Greater consistency among school districts. The COE could help school districts determine best practices for parcel tax exemption information dissemination, application procedures, and renewals.
- Cooperation between County school districts and the County Finance Agency to put school district contact information on property tax bills as well as whether or not a parcel tax exemption is available.

The Grand Jury urges school districts that adopt parcel taxes and allow exemptions in the future to follow the recommendations in this report.



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Findings and Recommendations

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.

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
Saratoga Union School District
Santa Clara Unified School District
Sunnyvale School District
Union Elementary School District



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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."

Campbell Union High School District
Campbell Union School District
Cupertino Union School District
Loma Prieta Joint Union School District
Los Gatos Union School District
Los Gatos-Saratoga Joint Union High School District
Milpitas Unified School District
Moreland School District
Mountain View-Whisman School District
Oak Grove School District
Palo Alto Unified School District
Saratoga Union School District
Union Elementary School District

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.

Berryessa Union School District
Evergreen School District
Los Altos School District
Mount Pleasant School District

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.

Berryessa Union School District



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Cupertino Union School District
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Franklin-McKinley School District
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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

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 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.

Evergreen School District
Franklin-McKinley School District
Los Altos School District
Los Gatos Union School District
Milpitas Unified School District
Moreland School District
Mount Pleasant School District
Sunnyvale School District
Union Elementary School District



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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.

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

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.

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.

Campbell Union School District
Cupertino Union School District
Evergreen School District
Franklin-McKinley School District



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Fremont Union High School District
Lakeside Joint School District
Los Altos School District
Los Gatos Union School District
Milpitas Unified School District
Moreland School District
Mount Pleasant School District
Mountain View-Whisman School District
Oak Grove School District
Santa Clara Unified School District
Saratoga Union School District
Union Elementary School District

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.

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



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Union Elementary School District

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.

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.

Berryessa Union School District
Campbell Union School District
Franklin-McKinley School District
Fremont Union High School District
Loma Prieta Joint Union School District
Los Altos School District
Los Gatos Union School District
Mount Pleasant School District
Mountain View-Whisman School District
Oak Grove School District
Santa Clara Unified School District
Saratoga Union School District

Finding 7

Voters in the San Jose Unified School District passed a parcel tax of \$72 on November 8, 2016. The tax takes effect on July 1, 2017; a senior exemption is available. Since the district did not have a parcel tax in place on October 31, 2016 when the Grand Jury concluded its data collection, it was not included in the calculations used throughout this report, nor in other Findings and Recommendations.

Recommendation 7

In anticipation of the July 1, 2017 assessment of the \$72 parcel tax with a senior exemption, the governing board of the San Jose Unified School District should implement the following Recommendations in this report: Recommendation 1a, Recommendation 1b, Recommendation 1c, Recommendation 3a, Recommendation 3b, Recommendation 4, Recommendation 5, Recommendation 6, and Recommendation 9b.



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Finding 8

Currently the printed Santa Clara County property tax bill provides insufficient information pertaining to parcel taxes and no information about whom to contact at the taxing agencies with questions about the taxes or possible exemptions.

Recommendation 8a

The Santa Clara County Board of Supervisors should direct the Santa Clara County Finance Agency to revise the printed property tax bill to include, at minimum:

1. Taxing agency name (i.e., school district name/special district name).
2. Name of the measure authorizing the parcel tax, using the words “parcel tax” in the name.
3. Telephone number/contact of the department at the taxing agency that manages parcel taxes.
4. Indication of whether or not an exemption is available for the parcel tax.
5. Narrative information similar to the homeowner’s exemption about exemptions from special assessments.

Recommendation 8b

The Santa Clara County Board of Supervisors should direct the Santa Clara County Finance Agency to develop a website similar to those available to Marin or Contra Costa County taxpayers that:

1. Summarizes all taxes on secured property.
2. Indicates which taxes offer exemptions to seniors and individuals with disabilities.
3. Includes contact information for the taxing agencies.

Recommendation 8c

The Santa Clara County Board of Supervisors should provide the Santa Clara County Finance Agency and human resources necessary to modify secured property tax bills to make the changes described in Recommendations 8a and 8b.

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



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school district business officers to learn about the administration of parcel tax exemptions and to develop standard processes, procedures and due dates.

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.

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
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Appendix A: School Districts with Parcel Tax Exemptions. Data in the table below was provided via a survey of Santa Clara County school districts conducted by the Santa Clara County Civil Grand Jury.

School District	Eligibility	Amt of tax	Parcel total	Potential Total Revenue	2016 Senior Exemptions	Percentage of Claimed Exemptions	Value of Exemptions
Berryessa Union	Seniors	\$79	22,540	\$1,780,660	573	2.5%	\$45,267
Campbell Union High	Seniors/SSI	\$85	54,167	\$4,604,195	3,594	6.6%	\$305,490
Campbell Union	Seniors/SSI	\$49	24,780	\$1,214,220	890	3.6%	\$43,610
Cupertino Union	Seniors/SSI	\$250	34,800	\$8,700,000	3,873	11.13%	\$968,250
Evergreen	Seniors	\$100	24,973	\$2,497,300	1137	5%	\$113,700
Franklin-McKinley	Seniors	\$72	16,665	\$1,199,880	176	1.1%	\$12,672
Fremont Union High	Seniors	\$98	57,883	\$5,672,534	4,238	7.3%	\$415,324
Lakeside Joint	Seniors/SSI for a disability	\$311	239	\$74,329	52	21.8%	\$16,172
Loma Prieta Joint Union	Seniors/SSI	\$314	2,435	\$764,590	565	23.2%	\$177,410
Los Altos	Seniors	\$790	14,947	\$11,808,130	1883	12.6%	\$1,487,570
Los Gatos Union	Seniors/SSI for a disability	\$290	10,000	\$2,900,000	635	6.4%	\$184,150
Los Gatos-Saratoga Joint Union High	Seniors	\$49	19,684	\$964,516	1,165	5.92%	\$57,085
Milpitas Unified	Seniors	\$84	18,833	\$1,581,972	785	4.2%	\$65,940
Moreland	Seniors	\$95	12,153	\$1,154,535	849	7.0%	\$80,655
Mount Pleasant	Seniors	\$95	5163	\$490,485	40	0.8%	\$3,800
Mountain View Whisman	Seniors/SSI	\$127	15,161	\$1,925,447	840	5.5%	\$106,680
Oak Grove	Seniors	\$68	26,512	\$1,802,816	295	1.1%	\$20,060
Palo Alto Unified	Seniors/SSI	\$773	22,286	\$17,227,078	2,906	13.0%	\$2,246,338
Santa Clara Unified	Seniors	\$84	32,237	\$2,707,908	1,073	3.3%	\$90,132
Saratoga Union	Seniors/SSI	\$68	7,119	\$484,092	284	4.0%	\$19,312
Sunnyvale	Seniors/SSI	\$59	18,750	\$1,106,250	474	2.5%	\$27,966
Union Elementary	Seniors/SSI/SSDI	\$96	14,000	\$1,344,000	650	4.6%	\$62,400
TOTALS			455,327	\$72,004,937	26,977		\$6,549,983



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Appendix B: Proposition 13

The California Legislative Analyst's Office describes Proposition 13 as follows:

Proposition 13 was a landmark decision by California's voters in June 1978 to limit property taxes.

Property Tax One of California's Largest Taxes. "Ad valorem" property taxes are a levy on property owners based on the value of their property. Property taxes are a foundation of public finance in many states, including California. In California, the property tax raised \$55 billion in 2014–15, making it the second largest source of government revenue behind only the personal income tax. For many Californians, the property tax is one of the largest tax payments they make each year. For thousands of California local governments (cities, counties, schools, and special districts), property tax revenues represent the foundation of their budgets.

Taxable Value of Property and Property Tax Rate Determine Tax Bill. Each property owner's annual property tax bill is determined by multiplying the taxable value of their property—or assessed value—by their property tax rate. For example, the owner of a property with an assessed value of \$100,000 and a tax rate of 1 percent pays an annual property tax payment of \$1,000.

Changes Made by Proposition 13

Property Taxes Capped at 1 Percent. Prior to the passage of Proposition 13, each local government could set—or levy—its property tax rate annually. Before Proposition 13 passed, the average property tax rate in California was 2.67 percent. This average rate reflected the sum of individual property tax levies of multiple local governments serving a property. Under Proposition 13, a property's overall tax rate for all local governments serving the property is limited to 1 percent (with some exceptions to finance certain types of public debt).

Property Taxes Based on Purchase Price. Prior to Proposition 13, property taxes were based on the market value of property—that is, the price for which it could be sold. Under Proposition 13, property taxes instead are based on a property's purchase price. In the year a property is purchased, it is taxed at its purchase price. Each year thereafter, the property's taxable value increases by 2 percent or the rate of inflation, whichever is lower. This process continues until the property is sold and again is taxed at its purchase price.

Special Taxes Require Two-Thirds Voter Approval. Proposition 13 also changed the requirements for local governments to levy other taxes. Specifically, Proposition 13 requires two-thirds of voters to approve any special taxes levied by local governments. Special taxes are those taxes that raise funds for a particular purpose. For instance, if a city were to levy a tax for parks, that tax would be considered a special tax.



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Implications for Taxpayers and Local Governments

Immediate Drop in Property Tax Payments. By lowering the property tax rate to 1 percent statewide, Proposition 13 immediately resulted in a significant drop in property taxes paid by taxpayers and collected by local governments. Property tax payments dropped by roughly 60 percent immediately following Proposition 13.



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Appendix C: Text of California Constitution Article XIII A, Section 4 – Tax Limitation

Section 4. Cities, Counties and special districts, by a two-thirds vote of the qualified electors of such district, may impose special taxes on such district, except ad valorem taxes on real property or a transaction tax or sales tax on the sale of real property with such City, County or special district.



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Appendix D: California Government Code Section 50075 et seq. – Voter Approved Special Taxes and Section 50079 et seq. – School Districts

Section 50075 et seq.

50075. It is the intent of the Legislature to provide all cities, counties, and districts with the authority to impose special taxes, pursuant to the provisions of Article XIII A of the California Constitution. 50075.1. On or after January 1, 2001, any local special tax measure that is subject to voter approval that would provide for the imposition of a special tax by a local agency shall provide accountability measures that include, but are not limited to, all of the following:

- (a) A statement indicating the specific purposes of the special tax.
- (b) A requirement that the proceeds be applied only to the specific purposes identified pursuant to subdivision (a).
- (c) The creation of an account into which the proceeds shall be deposited.
- (d) An annual report pursuant to Section 50075.3. 50075.3.

The chief fiscal officer of the levying local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1. 50075.5. As used in this article:

(a) "Local agency" means any county, city, city and county, including a charter city or county, or any special district.

(b) "Special district" means an agency of the state, formed pursuant to general law or a special act, for the performance of governmental or proprietary functions, with limited geographic boundaries, including, but not limited to, a school district and a community college district. 50076. As used in this article, "special tax" shall not include any fee which does not exceed the reasonable cost of providing the service or regulatory activity for which the fee is charged and which is not levied for general revenue purposes. 50077. (a) Except as provided in Section 7282 of the Revenue and Taxation Code, the legislative body of any city, county, or district may, following notice and public hearing, propose by ordinance or resolution the adoption of a special tax. The ordinance or resolution shall include the type of tax and rate of tax to be levied, the method of collection, and the date upon which an election shall be held to approve the levy of the tax. The proposition shall be submitted to the voters of the city, county, or district, or a portion thereof, and, upon the approval of two-thirds of the votes cast by voters voting upon the proposition, the city, county, or district may levy the tax.

(b) The legislative body of a city, or district, may provide for the collection of the special tax in the same manner and subject to the same penalty as, or with, other charges and taxes fixed and collected by the city, or district, or, by agreement with the county, by the county on behalf of the city, or district. If the special taxes are collected by the county on behalf of the city, or district, the county may deduct its reasonable costs incurred for the service before remittance of the balance to the city.



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(c) The legislative body of a local agency which is conducting proceedings for the incorporation of a city, the formation of a district, a change of organization, a reorganization, a change of organization of a city, or a municipal reorganization, may propose by ordinance or resolution the adoption of a special tax in accordance with the provisions of subdivision (a) on behalf of an affected city or district.

(d) As used in this section "district" means an agency of the state, formed pursuant to general law or special act, for the local performance of governmental or proprietary functions within limited boundaries.

50077.5. (a) Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure applies to any judicial action or proceeding to validate, attack, review, set aside, void, or annul an ordinance or resolution approved by the voters pursuant to this article on or after January 1, 1986, that levies a special tax, or modifies or amends an existing ordinance or resolution that levies a special tax. If an ordinance or resolution adopted pursuant to this article on or after January 1, 1986, provides for an automatic adjustment in the rate or amount of any special tax approved by the voters pursuant to this article, and the automatic adjustment increases the amount of the tax, any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 60 days of the effective date of the increase.

(b) Any appeal from the final judgment in an action or proceeding brought pursuant to subdivision (a) shall be filed within 30 days after entry of the judgment.

Section 50079 et seq. – School Districts

50079. (a) Subject to Section 4 of Article XIII A of the California Constitution, any school district may impose qualified special taxes upon the district pursuant to the procedures established in Article 3.5 (commencing with Section 50075) and any other applicable procedures provided by law.

(b)(1) As used in this section, "qualified special taxes" means special taxes that apply uniformly to all taxpayers or all real property within the school district, except that "qualified special taxes" may include taxes that provide for an exemption from those taxes for all of the following taxpayers:

(A) Persons who are 65 years of age or older.

(B) Persons receiving Supplemental Security Income for a disability, regardless of age.

(C) Persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services.

(2) "Qualified special taxes" do not include special taxes imposed on a particular class of property or taxpayers.

50079.1. A community college district may impose a special tax pursuant to Article 3.5 (commencing with Section 50075). The special taxes shall be applied uniformly to all taxpayers or real property within the district, except that unimproved property may be taxed at a lower rate than improved property.



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Appendix E: Annotated Santa Clara County Property Tax Bill <https://www.sccgov.org/sites/tax/Documents/NewSecuredBill.pdf>

County of Santa Clara, Tax Collector's Office SECURED TAX BILL INFORMATION LOCATION

Use the guide below to help you locate assorted information about your property tax bill. There is also important information on the back of your bill. Please call the Tax Information Unit at (408) 808-7900 for further assistance.

- ➊ Assessor's Parcel Number (APN). The first 8 digits are your parcel number with a two digit bill suffix added.
- ➋ Bill date represents the date the bill was created.
- ➌ Be sure to read these important messages.
- ➍ The property location and related recorded document number. Also, as required by law, the owner as of January 1 is shown.
- ➎ Contact information for the Tax Collector's Office and the Office of the Assessor.
- ➏ Assessed values as determined by the Assessor.
- ➐ Special Assessments and direct charges attached to this property. These charges are always voter approved or mandated by state law.
- ➑ Detailed components of the tax rate.
- ➒ Data is displayed here if a bank or lender requested your bill.
- ➓ Should payments not be paid timely this area displays penalties, costs and returned check charges. Please note that there are two installments.
- ➔ Total amount due for the tax year.
- ➕ Pay the installment amount on this line by the PAY BY date. Penalties and cost will accrue if payment is not presented in person, United States Postal Service (USPS) postmarked or paid online by the PAY BY date. In cases of non payment, these delinquent amounts will apply to account until June 30, 2015. Thereafter, additional charges apply.
- ➖ You must mail your 1st installment stub with your first installment payment. The first installment must be paid prior to the second installment. If you are paying both installments, include both stubs with your payment.
- ➗ You must mail your 2nd installment stub with your second installment payment. The first installment must be paid prior to the second installment. If you are paying both installments, include both stubs with your payment.
- ➘ Checks should be made payable to: SCC TAX COLLECTOR. Include your parcel number on your check. To ensure proper delivery, make sure our address is visible through the return envelope provided.

COUNTY OF SANTA CLARA SECURED TAX BILL FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015 Tax Information: 408.808.7900, scc@taxcollector.org Parcel Information: 408.808.7900, scc@taxcollector.org Parcel # 00075436400000001654020003320333000716000454004 Parcel Address: 70 West Hedding Street, San Jose, CA 95110-1767			
PARCEL PARCEL NUMBER ONLY 00075436400000001654020003320333000716000454004	TAX RATE AREA BALDIZANO FLOREDAO AND SOLENICO	BILL DATE 02/01/2015	IMPORTANT MESSAGES This duplicate bill is issued due to a returned check. Please contact the Tax Collector's Office at (408) 808-7900 for further assistance.
PROPERTY ADDRESS BALDIZANO FLOREDAO AND SOLENICO 8869 JAPANESE AVE PALO ALTO, CA 94301-4005			
OWNER INFORMATION BALDIZANO FLOREDAO AND SOLENICO 8869 JAPANESE AVE PALO ALTO, CA 94301-4005			
ASSESSMENT VALUES Assessed Values: 1,098,586.00 Total Assessed Value: 1,098,586.00 Total Exemptions: 7,000.00 Net Assessed Value: 1,091,586.00			
TAXES General Fund: 1.0000 Special Assessments: 0.0000 Total Tax Rate: 1.0000 Total Amount Due: \$1,091,586.00			
INSTALLMENTS 1ST: \$545,793.00 2ND: \$545,793.00 Total: \$1,091,586.00			

IMPORTANT INFORMATION ABOUT YOUR TAX BILL

Enclosed is your ANNUAL SECURED TAX BILL FOR 2014/2015 which covers the period of July 1, 2014 through June 30, 2015. As required by law this bill was mailed by the Tax Collector on or before November 1, 2014.

The tax amounts shown on this annual tax bill are based on the assessed value of your property in effect as of the January 1 lien date. This value was reported to the Tax Collector by the County Assessor.

ANNUAL TAX BILL DUE AND DELINQUENCY DATES	
Installment	Due
First	November 1, 2014
Second	February 1, 2015
	Delinquent After
	December 10, 2014
	April 10, 2015

Unless hand delivered timely, the United States Postal Service (USPS) postmark is used as the date payment is received by the Tax Collector. If there is no USPS postmark, the date the payment is received in our office will be used as the payment date. It is your responsibility to ensure that your payment is postmarked accurately and timely.

SUPPLEMENTAL TAXES

Generally, when a change in ownership or completion of new construction occurs, the County Assessor is required to reassess property at market value. In many cases, the market value is higher than the assessed value in effect as of the lien date for your annual taxes. In this situation, a supplemental tax bill will be issued. Should the new market value be lower, the annual tax bill is not adjusted but a supplemental credit or refund is issued. An online supplemental tax estimator is available at www.sccassessor.org

A SUPPLEMENTAL TAX BILL IS SEPARATE AND IN ADDITION TO AN ANNUAL TAX BILL

THE COMBINED TAX BILL

The County Tax Collector serves as the collection agent for all local governments. The bill you receive is for services provided by the schools, the city (if you reside within a city), the county, and any special district serving your property, such as a sewer district, fire, water or soil conservation district.

Approximately, 52% of the taxes is distributed to schools and community colleges; 18% to the county; 13% to the cities; 6% to the special districts; and 11% to local redevelopment successor agencies.

George W. Putris
County of Santa Clara Tax Collector
County Government Center, East Wing
70 West Hedding Street
San Jose, California 95110-1767
www.scctax.org



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Appendix F: Sample Property Tax Bill Contra Costa County



RUSSELL V. WATTS
 CONTRA COSTA COUNTY TREASURER-TAX COLLECTOR
 ROOM 100, 625 COURT STREET, MARTINEZ, CA 94553
 TOLL FREE TELEPHONE: (877) 957-5260 FAX: (925) 957-2898

2011-2012
 FISCAL YEAR JULY 1, 2011 TO JUNE 30, 2012
SECURED PROPERTY TAX BILL
 INTERNET COPY

PROPERTY ADDRESS	ASSESSEE AS OF JANUARY 1, 2011												
MAILING ADDRESS	ASSESSMENT INFORMATION												
	<table style="width: 100%;"> <tr> <td>LAND</td> <td style="text-align: right;">\$50,843</td> </tr> <tr> <td>IMPROVEMENTS</td> <td style="text-align: right;">\$74,998</td> </tr> <tr> <td>PERSONAL PROP</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>GROSS VALUE</td> <td style="text-align: right;">\$125,841</td> </tr> <tr> <td>EXEMPTIONS</td> <td style="text-align: right;">\$7,000</td> </tr> <tr> <td>NET VALUE AS OF JAN 1, 2011</td> <td style="text-align: right;">\$118,841</td> </tr> </table>	LAND	\$50,843	IMPROVEMENTS	\$74,998	PERSONAL PROP	\$0	GROSS VALUE	\$125,841	EXEMPTIONS	\$7,000	NET VALUE AS OF JAN 1, 2011	\$118,841
LAND	\$50,843												
IMPROVEMENTS	\$74,998												
PERSONAL PROP	\$0												
GROSS VALUE	\$125,841												
EXEMPTIONS	\$7,000												
NET VALUE AS OF JAN 1, 2011	\$118,841												

Parcel number

PARCEL NUMBER	BILL NUMBER	CORTAC AGENCY	TAX RATE AREA	ISSUE DATE	TYPE	
SPECIAL TAXES & ASSESSMENTS			AD VALOREM TAXES & ASSESSMENTS			
DESCRIPTION	CODE	INFORMATION	AMOUNT	DESCRIPTION	RATE	AMOUNT
WCCUSD PARCEL TAX	CL	(800) 273-5167	\$72.78	1% COUNTYWIDE TAX	1.0000	\$1,188.41
MOSQUITO & VECTOR	DV	(925) 867-3400	\$2.50	BART	0.0041	\$4.87
EMERGENCY MED B	DY	(925) 646-4690	\$10.00	EAST BAY REG PK BD	0.0071	\$8.44
HERCULES 83-2 Z6	F6	(925) 867-3400	\$17.98	WEST CC UNIF BD 98	0.0086	\$10.22
HERCULES SEWER	GP	(510) 799-8247	\$547.68	WCC UNIF BOND 2000	0.0556	\$66.07
HERCULES 83-2 Z10	G7	(925) 867-3400	\$76.48	WCCUSD 2002 BOND	0.0600	\$71.31
FED STORMWATER A-6	II	(925) 313-2312	\$24.50	WCC UNIF BOND 2005	0.0600	\$71.30
WCCUSD ASSESSMENT	JA	(800) 273-5167	\$72.00	WCCUSD 2010 BOND	0.0480	\$57.04
EASTBAY TRAILS LLD	KA	(800) 676-7516	\$5.44	COMM COLL 2002 BND	0.0049	\$5.83
RODEO/HERC FIRE	KI	(510) 799-4561	\$111.00	COMM COLL 2006 BND	0.0095	\$11.29
WCC HEALTH-PRCL TX	NR	(866) 807-6864	\$52.00	TOTAL AD VALOREM TAXES	1.2576	\$1,494.78
TOTAL SPECIAL TAXES & ASSESSMENTS			\$992.36	ADD: SPECIAL TAXES & ASSESSMENTS		\$992.36
				DELINQUENT PENALTY		\$0.00
				DELINQUENT COST		\$0.00
				LESS: PAYMENTS RECEIVED		\$0.00
				TOTAL AMOUNT DUE		\$2,487.14

Generally nondeductible

Generally deductible

- SCC Annotated Proper....pdf
- Berryessa USD Exempt....pdf
- Evergreen SD EXEMPTI....pdf



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Appendix G: Sample Exemption Application Forms

Will H. Ector, Jr.
Superintendent
1376 Piedmont Road
San Jose, CA 95132-2427



Phone: (408) 923-1800
Fax: (408) 923-0623

Application for Senior Exemption Form for Measure K Parcel Tax 2014-2022 Fiscal Years

Under the provisions of the Measure K Parcel Tax voted on by the residents of the Berryessa Union School District on November 6, 2012, seniors-those individual home owners who will be at least 65 on July 1, 2014, or for each year, thereafter, where the home owner reaches 65 on July 1st of that year – are exempt from paying the \$79.00 per year parcel assessment. To receive the aforementioned exemption, this form and supporting documentation must be submitted to the Berryessa Union School District by June 30th prior to the following July 1st of each fiscal year. All applications **MUST BE** renewed annually to ensure eligibility. Applications may be mailed or brought into the District Office – Business Services Department – at 1376 Piedmont Road, San Jose, CA 95132. For assistance call (408) 923-1860.

All of the following information must be provided to receive the Measure K exemption. To qualify for this exemption you must, both, own and reside on the property for which the exemption is requested.

A. PROPERTY TAX EXEMPTION

1. County of Santa Clara Secured Property Tax Bill Number: _____
2. Property Owner's Name: _____
3. Property Address: _____
4. Daytime Phone: _____ 5. Evening Phone: _____

B. INFORMATION REQUIRED FOR EXEPTION

PROOF OF AGE: Please attach a copy of one of the following legal documents indicating that you will be at least 65 on or prior to July 1, 2014 or July 1st, each year, thereafter.

____ Driver's License ____ Passport ____ California ID Card ____ Hospital Birth Record
____ Social Sec. Award Letter ____ Birth Certificate ____ Medi-Cal (not Care) Card

OWNERSHIP OF PARCEL:

____ Copy of your County of Santa Clara Secured Property Tax Bill

C. SIGNATURE REQUIRED

Under penalty of perjury, I declare that this claim is, to the best of my knowledge, correct and complete.

Signature of Property Owner

Date

BOARD OF TRUSTEES

Thelma Boac

Richard Claspill

David Cohen

Hugo Jimenez

Khoa Nguyen



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Campbell Union School District PARCEL TAX EXEMPTION CLAIM SUPPLEMENTAL SECURITY INCOME RECIPIENTS

Must be filed by June 30th to be effective beginning July 1st.
(To take effect in tax year **2016-17**, this form must be
filed no later than June 30, 2016.)

NOTICE TO ELIGIBLE HOMEOWNERS RECEIVING SUPPLEMENTAL SECURITY INCOME (SSI): Under the provisions of the Measure B Parcel Tax approved by voters on May 5, 2015, homeowners who receive SSI for a disability by July 1, 2016, or for each year where the homeowner receives SSI by July 1 of that year, may request an exemption from the \$49 per year parcel tax. To qualify, you must both own and reside at the property for which the exemption is requested, and all of the following information and documentation must be provided by the deadline above.

PROPERTY AND HOMEOWNER INFORMATION

Last Name: _____ First Name: _____

Street Address: _____

City: _____ Zip Code: _____

Phone Number: _____ Assessor's Parcel Number (APN): _____
(You can find this number on your property tax bill)

PROOF OF ELIGIBILITY

- 1. Proof of Ownership**
Attach a copy of your Property Tax Bill indicating your ownership of the property **(Do Not Send Original.)**
- 2. Proof of Residence**
Attach a copy of a utility bill. Water OR Electric **(Do Not Send Original Document.)**
- 3. Proof of Supplemental Security Income (SSI)**
Attach copy of your SSI Benefits Verification Letter, which can be obtained by calling or visiting your local Social Security Administration Office, (866) 348-5832. **(Do Not Send Original Document.)**

SIGNATURE REQUIRED

Under penalty of perjury, I declare that I am the current owner and occupant of the above parcel and that this claim (including accompanying copies of proof of residence, ownership and SSI Benefits Verification Letter) is, to the best of my knowledge, correct and complete. I understand that this form has to be filled-out every year.

Signature: _____ Date: _____

**** Mail or deliver the signed, completed form with copies of the three (3) proof of eligibility documents noted above (ownership, residence and SSI) to: Campbell Union School District - Parcel Tax Exemption
155 N. Third Street, Campbell, CA 95008**

Campbell Union School District; 5/2015



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Appendix H: Due Dates for Applications for Exemptions and Renewals

Berryessa Union School District	June 30
Campbell Union High School District	May 31
Campbell Union School District	June 30
Cupertino Union School District	June 30
Evergreen School District	May 31
Franklin McKinley School District	June 15
Fremont Union High School District	June 30
Lakeside Joint School District	June 15
Loma Prieta Joint Union School District	June 1
Los Altos School District	May 31
Los Gatos Union School District	June 30
Los Gatos-Saratoga Joint Union High School District	May 31
Milpitas Unified School District	June 15
Moreland School District	June 15
Mount Pleasant School District	not available
Mountain View-Whisman School District	June 30
Oak Grove School District	no due date
Palo Alto Unified School District	May 31
Saratoga Union School District	June 30
San Jose Unified School District	June 30
Saratoga Union School District	June 30
Sunnyvale School District	June 30
Union Elementary School District	June 15



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Contra Costa County: Levies Offering Exemptions for Seniors 65+; <http://www.co.contra-costa.ca.us/2100/Senior-Exemptions>

Contra Costa County: Sample Secured Property Tax Bill



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[https://www.ftb.ca.gov/individuals/Real Estate Tax Deduction/contra_costa_sample.pdf](https://www.ftb.ca.gov/individuals/Real_Estate_Tax_Deduction/contra_costa_sample.pdf)

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<http://apps.marincounty.org/PropertyTaxExemptions/?isAll=True#sr>

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<https://payments.sccgov.org/propertytax>

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Websites of Santa Clara County School Districts with Parcel Tax Exemptions as of October 31, 2016

SCC School District	Website
Berryessa Union School District	http://www.berryessa.k12.ca.us/
Campbell Union High School District	http://www.cuhsd.org/
Campbell Union School District	http://www.campbellusd.org/
Cupertino Union School District	www.cusdk8.org
Evergreen School District	http://www.eesd.org/
Franklin-McKinley School District	http://www.fmsd.org/
Fremont Union High School District	http://www.fuhsd.org/
Lakeside Joint School District	http://www.lakesidelosgatos.org/
Loma Prieta Joint Union School District	http://www.loma.k12.ca.us/
Los Altos School District	http://www.lasdschools.org/
Los Gatos Union School District	http://www.lgusd.org
Los Gatos-Saratoga Joint Union H.S. District	http://www.lgsuhd.org/
Milpitas Unified School District	http://www.musd.org/
Moreland School District	www.moreland.org
Mount Pleasant School District	http://www.mountpleasant.k12.ca.us/
Mountain View Whisman School District	http://www.mvwsd.org/
Oak Grove School District	www.osgd.net
Palo Alto Unified School District	http://www.pausd.org/
Santa Clara Unified School District	http://www.santaclarausd.org/
Saratoga Union School District	http://www.saratogausd.org/
Sunnyvale School District	http://www.sesd.org/
Union Elementary School District	http://www.unionsd.org/

Interviews

The Grand Jury conducted 12 interviews between September 13 and October 18, 2016. Five interviewees work in school districts, and seven were from county agencies.


Survey

The Grand Jury surveyed business office staff members of 18 school districts by telephone.



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This report was **ADOPTED** by the 2016-2017 Santa Clara County Civil Grand Jury on this 22nd day of May, 2017.



Wayne Tanda
Foreperson