

(ENDORSED)  
**FILED**  
AUG 16 2017

Clerk of the Court  
Superior Court of CA, County of Santa Clara  
BY *Janae Lewis* DEPUTY

August 11, 2017

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

Re: Civil Grand Jury Report Regarding Exemptions from Parcel Tax

Dear Hon. Lucas:

As requested by the Santa Clara County Civil Grand Jury, below please find the Sunnyvale School District ("District") Governing Board's ("Board") responses to the above referenced Grand Jury Report ("Report"). The Governing Board approved the following responses at their August 10, 2017 regular meeting.

### Board's Responses to Findings

#### Report 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.

#### Board's Response to Finding 1

The District disagrees that this finding applies to the District as information about parcel tax exemptions can be found in multiple locations on the District's website at: <https://www.sesd.org/>. The following parcel tax exemptions are available to the public: (1) senior citizen exemption; and, (2) supplemental security income for a disability exemption.

#### Report Finding 2

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

#### Board's Response to Finding 2

The District disagrees that this finding applies to the District as the information posted on the District website makes it clear that SSI recipients are offered exemptions.  
(<https://www.sesd.org/site/default.aspx?PageID=3935>.)

Report 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.

Board's Response to Finding 3

The District disagrees that this finding applies to the District as the District provides seniors and individuals with disabilities with several avenues to apply for parcel tax exemptions, specifically via mail or in-person.

Report Finding 5

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

Board's Response to Finding 5

The District agrees with this finding to the extent that due dates may vary from school district to school district. The District disagrees, however, that this finding applies to the District to the extent applications are available to the public year round and can be found on the District's website at: <https://www.sesd.org/site/default.aspx?PageID=3935>.

Report 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.

Board's Response to Finding 9

It appears this finding is not directed to the District, however, it receives training and advice from the District's legal counsel regarding parcel tax exemptions, application procedures, and due dates.

**Board's Responses to Recommendations**

Report 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.

Board's Response to Recommendation 1a

The District plans to post a notice of the senior exemption and the application process in the Sunnyvale Sun. Additionally, the district plans to send a mailer, to the seniors who reside within the district boundaries, which will include instructions and eligibility requirements for the exemption as well as the necessary forms. Copies of the senior exemption guidelines and forms are available in the lobby of the district office, at 819 W. Iowa Avenue, Sunnyvale, 94086, and will be made available at the local senior center. Thus, this recommendation is in the process of being implemented.

Report 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.

Board's Response to Recommendation 2

The District believes its exemption forms are sufficient at this time, but will implement this recommendation by reviewing its exemption forms before the end of the year.

Report 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.

Board's Response to Recommendation 3a

The District already allows applicants to apply by mail without making a special request. Thus, the District has already implemented this recommendation.

Report 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.

Board's Response to Recommendation 3b

While an online process for submittal of exemption applications may be beneficial, online security concerns and the cost associated with such a system suggest it may not be reasonable to implement at this time.

Report 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.

Board's Response to Recommendation 5

The District's deadline is currently the latest of any school district in the County and the District does not read the Report to encourage establishing an earlier deadline for the sake of uniformity. Thus, the District has already implemented this recommendation to the extent it can only control its own deadline.

Report Recommendation 9b

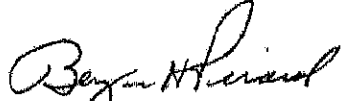
The governing boards of the Santa Clara County school districts listed below should request assistance from the Santa Clara County Office of Education to standardize processes for informing taxpayers about parcel tax exemptions, administering application and renewal procedures, and setting due dates.

Board's Response to Recommendation 9b

While the District is open to any assistance from the Santa Clara County Office of Education regarding parcel tax exemptions, administering application and renewal procedures, and setting due dates, it does not see the need to implement this recommendation by requesting such assistance at this time given that it had already implemented almost all of the other recommendations contained in the Report.

Sincerely,

SUNNYVALE SCHOOL DISTRICT



Benjamin H. Picard, Ed.D.  
Superintendent

cc: Sunnyvale School District Board of Education