



# MILPITAS

UNIFIED SCHOOL DISTRICT

August 22, 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 Milpitas Unified 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 22, 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 on the District’s website at: <http://www.musd.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.  
(<http://www.musd.org/district-news/musd-2017-18-parcel-tax-senior-exemption>.)

### 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 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.

### Board's Response to Finding 4

The District disagrees that this finding applies to the District as the District has exemption application forms available year round which can be found on the District's website at:  
<http://www.musd.org/district-news/musd-2017-18-parcel-tax-senior-exemption>.

### 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: <http://www.musd.org>.

### 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 posts information about parcel tax exemptions and procedures on its website, in the Milpitas Post, and at the Milpitas Senior Center. Thus, this recommendation has already been implemented.

#### Report 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."

#### Board's Response to Recommendation 1b

The District's website homepage includes a link to information about the parcel tax through its "News" page: <http://www.musd.org/district-news/musd-2017-18-parcel-tax-senior-exemption>. Postings on the "News" page are displayed on the homepage when they are first posted. The website home page also provides a search box, the second result for a search for the phrase "parcel tax," is a link to information about exemptions. Thus, the District has already

implemented this recommendation. The District will add “Parcel Tax” as a direct link to its homepage.

#### 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 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.

#### Board's Response to Recommendation 4

The District's website already includes information about the parcel tax, exemptions, and the exemption form, which are available year round.

(<http://www.musd.org/district-news/musd-2017-18-parcel-tax-senior-exemption>.) Thus, the District has already implemented this recommendation.

#### 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 same as four other school districts in the County and within one month of all of school districts in the County. Further, as the District is a unified school district, taxpayers within the District's boundaries would not be seeking exemptions from parcel taxes levied by any other local educational agency. This should prevent any confusion over deadlines for taxpayers in the District. 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,

MILPITAS UNIFIED SCHOOL DISTRICT

Cheryl Jordan  
Superintendent

cc: Milpitas Unified School District Board of Education