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June 1, 2017

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

Dear Honorable Judge Lucas:

Attached are responses from the Mountain View Whisman School District regarding the Grand Jury's Final Report, "Show Me the Money: School Parcel Tax Exemptions for Seniors and Homeowners with Disabilities."

Sincerely,

José Gutiérrez, Jr.
President, Board of Trustees

Mountain View Whisman School District
Response to Grand Jury Report

Show Me the Money: School Parcel Tax Exemptions for
Seniors and Homeowners with Disabilities

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.*

Mountain View Whisman School District Response: The District neither agrees or disagrees with this finding. We do not know if it is difficult for seniors 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.

Recommendation #1a: *The governing boards of school districts listed below should include information about parcel tax exemptions and application procedures via public outreach to communicate with those to do not have access to or are uncomfortable using the Internet.*

Mountain View Whisman School District Response: Because an annual renewal is burdensome to seniors, the District does not require an annual renewal. The District conducts an audit every 3-4 years at which time seniors indicate if they still qualify for the exemption. The District recently sent a letter to all seniors who currently have an exemption to inform them of the new parcel tax that was just approved by voters in May and the District allows the previously granted exemption to roll over to the new parcel tax. The District will place an advertisement in the local newspaper by May 1 of every year to inform seniors of the opportunity to apply for an exemption.

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."*

Mountain View Whisman School District Response: The District disagrees with this recommendation. The District already has a link that is easily accessible on a drop-down menu and the search feature on the homepage of the website makes it easy to find the exemption application.

Finding #2: *The school districts listed in the recommendation do not make it clear where SSI and/or SSDI recipients are offered exemptions.*

Mountain View Whisman Response School District Response:
The District agrees with this finding.

Recommendation #2: *The governing boards of the Santa Clara County school district listed below should review and revised as necessary all forms required to apply for or renew parcel tax exemptions for clarity and accuracy.*

Mountain View Whisman School District Response: The District was already in the process of revising the application.

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.*

Mountain View Whisman School District Response: The District neither agrees or disagrees with this finding.

Recommendation #3b: *The governing board of the Santa Clara County school districts listed below should develop an online process for the submittal of parcel tax exemptions and renewal application.*

Mountain View Whisman School District Response: The District already allows applications to be submitted in person, by email, postal mail, and by proxy.

Finding #4: *Some school districts have exemption forms available year round, while others make them available for only a short period of time prior to the application deadline.*

Mountain View Whisman School District Response: The District neither agrees or disagrees with this finding as we have no knowledge of the practices of other school districts. Mountain View Whisman makes forms available year round.

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.*

Mountain View Whisman School District Response: Forms for exemption for the parcel tax are available on the website and in the district office year round.

Finding #5: *Due dates for applications or renewals vary from school district to school district.*

Mountain View Whisman School District Response: The District neither agrees or disagrees with this finding as we have no knowledge of practices of other school districts.

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.*

Mountain View Whisman School District Response: The District disagrees with this recommendation and will look to the Santa Clara County Office of Education for guidance.

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.*

Mountain View Whisman School District Response: The District neither agrees nor disagrees with this finding as we have no knowledge of practices of other school districts.

Recommendation #6: *The governing boards of the Santa Clara County school districts listed below that requires renewal of parcel tax*

exemptions should initiate the renewal process by mailing an exemption renewal form and accepting renewal documents by return mail.

Mountain View Whisman School District Response: The District neither agrees or disagrees with this recommendation as we do not require annual renewal of exemptions to the parcel tax. The District will place an advertisement in a local paper by May 1 of each year to inform residents of the ability to apply for the exemption.

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 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.*

Mountain View Whisman School District Response: The District neither agrees or disagrees with this finding.

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.

Mountain View Whisman School District Response: The District neither agrees or disagrees with this finding.

