August 2, 2017

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


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.
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