



Cupertino Union School District

Co-Interim Superintendents Board of Education  
Chris Jew and Stacy McAfee  
Anjali Kausar  
Kristen Lyn  
Liang Chao  
Soma McCandless  
Phyllis Vogel

Office Address: 1309 S. Mary Avenue, Sunnyvale, CA 94087-3050 • (408) 252-3000

August 7, 2017

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

(ENDORSED)  
**FILED**  
AUG 15 2017

Clerk of the Court  
Superior Court of CA County of Santa Clara  
BY Samuel Law DEPUTY

Dear Judge Lucas,

Pursuant to the Grand Jury's request dated May 24, 2017, regarding the Final Report titled "**Show Me the Money: School Parcel Tax Exemptions for Seniors and Homeowners with Disabilities**"; please find attached the Cupertino Union School District's response to the findings and recommendations.

Sincerely,

Chris Jew  
Co-Interim Superintendent and Chief Business Officer  
Cupertino Union School District

CI/pm  
Attachment

**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.

**Response: The Cupertino Union School District agrees with the finding.**

**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.

**Response: The Cupertino Union School District has a district newsletter that reaches out to its community and is sent out quarterly.**

**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."

**Response: The Cupertino Union School District's new website has multiple ways to search for information related to the parcel tax. The words "parcel tax" can be entered into the search box field. Parcel Tax information can also be found under the heading of "Community". Once directed to the Parcel Tax web page, all information regarding all available exemptions, forms, and timelines are posted.**

**Finding 2**

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

**Response: The Cupertino Union School District disagrees with the finding based on the fact that CUSD does not know to what extent each district states they offer SSI and/or SSDI exemptions. The Cupertino Union School District does make it clear that SSI is an eligible exemption.**

**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.

**Response: The Cupertino Union School district has reviewed and revised as necessary all of its forms as it pertains to the parcel tax exemptions.**

**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.

**Response: The Cupertino Union School District agrees with the finding.**

**Recommendation 3b**

The governing boards of the Santa Clara County school districts listed below should develop an online process for submittal of parcel tax exemptions and renewal applications.

**Response: In addition to allowing individuals to mail in their exemption applications, the Cupertino Union School District will also explore an online application process.**

**Finding 4**

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

**Response: The Cupertino Union School District agrees with the finding.**

**Recommendation 4**

The governing boards of 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.

**Response: The Cupertino Union School District does makes its exemption application forms available on their website and in their office year round.**

**Finding 5**

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

**Response: The Cupertino Union School District agrees with the finding.**

**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.

**Response: Governing boards of education and school district operate independently. Unless mandated, school districts will establish their own timelines.**

**Finding 9**

How people find out about parcel tax exemptions, application procedures and due dates varies widely among Santa Clara 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: The Cupertino Union School District agrees with the 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.

**Response: The Cupertino Union School District has been contacted by the Santa Clara County of Education regarding a training scheduled for August 27, 2017. The District will be sending staff to attend.**