

Lakeside Joint School District

19621 Black Road Los Gatos, CA 95033

(ENDORSED)
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Patricia M. Lucas
Presiding Judge Santa Clara County Superior Court
191 North First Street
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Date: June 21, 2017

The Board of the Lakeside Joint School District has reviewed the Grand Jury report and submits the following response to the Findings and Recommendations as requested in the "90 day letter" of May 24, 2017.

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." Lakeside response: Disagree with respect to difficulty of finding exemption information for the Lakeside school district; no opinion regarding other school districts; agree with the conclusion that there is a wide variation in the percentages of homeowners receiving exemptions. Since its first parcel tax was passed in 2010, the Lakeside district has implemented many steps to make exemption information readily available, as detailed in the response to Recommendation 1a. Per Appendix A of the Grand Jury report, Lakeside has the second highest percentage of homeowners receiving exemptions amongst all the school districts in Santa Clara County.

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." Lakeside response: Already implemented. Since its first parcel tax was passed in 2010, Lakeside has publicized the availability of exemptions and the application procedures via physical mailings to residents of the District at least annually, articles in local newspapers, and postings on its campus. There are no other public facilities such as libraries or senior centers, nor any stores or shopping centers, in the district, where notices might be posted.

Finding 2 "THE SCHOOL DISTRICTS LISTED IN THE RECOMMENDATION DO NOT MAKE IT CLEAR WHETHER SSI AND/OR SSDI RECIPIENTS ARE OFFERED EXEMPTIONS." Lakeside response: Disagree, with respect to the Lakeside district. The District's website has a prominent link to parcel tax exemption information which appears in the top navigation bar of all pages on the website. This link leads to a page that provides clear eligibility information, including: What optional exemptions are available? The following annual exemptions will be granted upon application and verification: • Senior citizen exemption (65 years of age or older) • Contiguous parcel exemption • Supplemental Security Income (SSI) for a disability • Non-taxed parcel exemption (parcels assessed at less than \$2,000 will be exempted) In addition, this web page prominently lists the categories eligible for exemptions on the righthand side, where there are specific information sheets for each category. (See screenshot of web page at the end of this document.) This eligibility information is also provided in physical and electronic mailings regularly sent to District residents. The District believes that this clearly states who is eligible for an exemption, including SSDI recipients. 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.” Lakeside response: Already implemented. For each category of exemption, Lakeside provides an application form that specifies the requirements for receiving an exemption, and a detailed information sheet that explains the exemption criteria and the application process. The information sheets for senior and SSDI exemptions are at <http://www.lakesidelosgatos.org/wp-content/uploads/2017/04/seniorexemption-information-sheet-measure-A.pdf> and <http://www.lakesidelosgatos.org/wp-content/uploads/2017/04/disability-exemption-information-sheet.pdf> respectively. The District believes that this information, both electronic and printed, is sufficiently clear and detailed to meet the spirit of Recommendation 2 and adequately serve the District’s homeowners.

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.” Lakeside response: Agree. Lakeside has always provided for applications both in person and not in person.

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.” Lakeside response: Will not implement. Lakeside provides for applications in person and by mail, and makes the applications and information sheets available in person, online, and by mail. Lakeside is a small district; while the percentage of parcels receiving exemptions is very high, the absolute number is small: only 52 exemptions in Santa Clara County. There have been no requests for an online application, so the benefit to residents of an online application would be very small or non-existent, while the cost would be relatively high since the District has no IT staff to develop, test, and maintain such an online process. The District does not believe this would be a wise use of its limited resources. The District does believe that existing processes, including readily-available help from District personnel, make it easy for homeowners to learn about and apply for exemptions.

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.” Lakeside response: Disagree with the implication that Lakeside does not make application forms available year round; no opinion regarding the policies of other districts. 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.” Lakeside response: Already implemented. Lakeside has always made the parcel-tax exemption applications and information available year-round on its website, in the District office, and by mail or phone request.

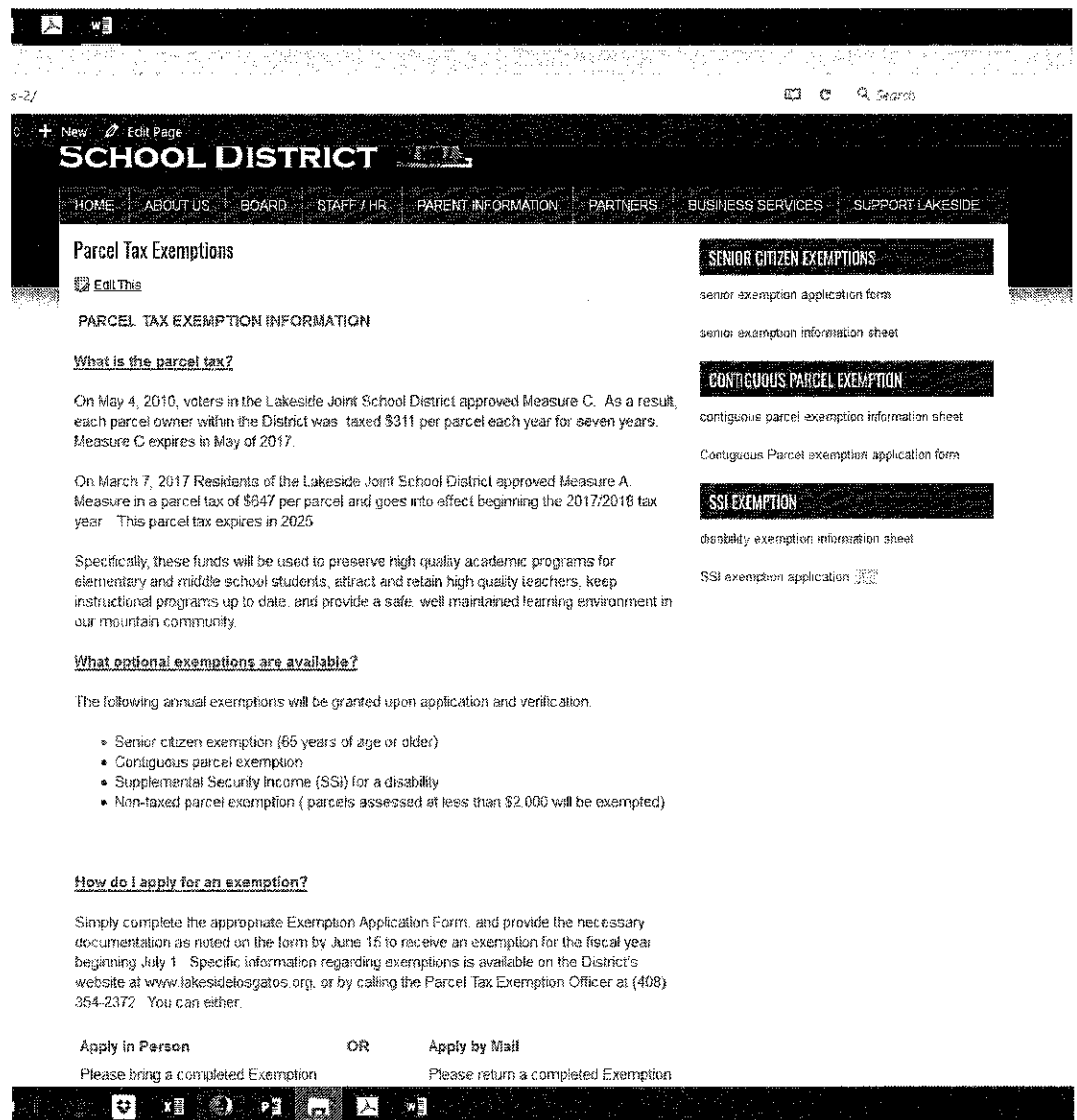
Finding 5 “DUE DATES FOR APPLICATIONS OR RENEWALS VARY FROM SCHOOL DISTRICT TO SCHOOL DISTRICT. SEE APPENDIX H.” Lakeside response: Agree that it appears that school districts have different deadlines. Recommendation 5 “THE GOVERNING BOARDS OF THE SANTA CLARA COUNTY SCHOOL DISTRICTS LISTED BELOW SHOULD AGREE ON A STANDARD DATE WHEN APPLICATIONS FOR EXEMPTIONS AND RENEWALS ARE DUE.” Lakeside response: Will not implement.

Any individual homeowner is subject to the deadlines of only the school district(s) in which he or she resides, so would receive little or no benefit from uniform deadlines. Lakeside believes that a greater benefit is provided to its residents by making the deadlines as late as possible while meeting administrative requirements, so a uniform deadline across Santa Clara County districts would either be the same as Lakeside’s current deadline or would be earlier and therefore detrimental to the District’s homeowners. Furthermore, the Lakeside School District straddles both Santa Clara and Santa Cruz counties, with the majority of the parcels in Santa Cruz County, so Lakeside’s deadlines must meet the requirements of the tax collectors in both counties. However, if other districts in Santa Clara County do adopt a uniform deadline, Lakeside will consider whether adopting that deadline would be workable and would be a benefit to the District’s homeowners.

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." Lakeside response: Agree that there are variations in policies and procedures across school districts in Santa Clara County; disagree that training by the SCCOE would be particularly valuable; disagree that development of standard processes would be valuable to homeowners in the Lakeside district since the District is already doing everything that it believes should be done to facilitate the exemption process.

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." Lakeside response: Will implement in part, and will not implement in part. Any individual homeowner is subject to the due dates and application and renewal procedures of only the school district(s) in which he or she resides, so would receive little direct benefit from making these uniform across the county. Having policies and procedures aligned to the Los Gatos Saratoga High School District would be beneficial to Lakeside residents as these districts do overlap. Lakeside staff will confer with the High School district staff to see if there is interest in aligning our policies. We expect any changes that result will be completed by the June 2018 exemption deadline. As a small district, Lakeside doesn't believe that it's limited resources would be well used in making these policies and procedures uniform across Santa Clara County

more broadly, especially since that would provide uniformity for only one-third of the District's parcels, the other two-thirds being in Santa Cruz County. Therefore Lakeside won't pursue a general standardization process with the Santa Clara County Office of Education. However, Lakeside is always interested in improving its policies and procedures in order to better serve its homeowners. It will consider for adoption any recommendations or standardized processes developed by the Santa Clara County Office of Education (or other entity), as and when such recommendations or processes are developed.



Lakeside Joint School District online parcel tax exemption information The following is a screen capture of the parcel tax exemption page from the Lakeside web site, <http://www.lakesidelosgatos.org/index.php/parcel-tax-exemptions-2/> Links to this page are under "Parcel Tax Information" in the top navigation bar of every page of the Lakeside web site. This has been part of Lakeside's web site since the parcel tax was first implemented in 2010. An overview of the available exemptions and the application process is provided. Detailed information and applications for each class of exemption are available from the links on the right-hand Side

Mr. Les Niles, President
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