



UNION SCHOOL DISTRICT

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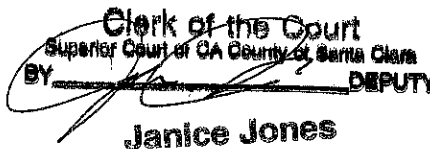
www.unionsd.org

Denise Clay
Superintendent

August 22, 2017

(ENDORSED)
FILED
AUG 22 2017

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

Clerk of the Court
Superior Court of CA County of Santa Clara
BY  DEPUTY
Janice Jones

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

Dear Judge Lucas:

As requested by the Santa Clara County Civil Grand Jury, below please find the Union Elementary School District ("District") Board of Trustees ("Board") response to the Grand Jury Report ("Report") entitled "Show Me the Money: School Parcel Tax Exemptions for Seniors and Homeowners with Disabilities." As the District's Superintendent, I am responding on behalf of the District's Board of Trustees.

The Board approved the following responses at its regular meeting on August 21, 2017.

District's Response to Findings Per Penal Code 933.05(a)

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.

District's Response:

The District disagrees with the first part of this Finding. Notices regarding parcel tax exemptions and the process for claiming them are posted on our District website. Also, the District mails flyers at least annually with this information to every home in the District; in 2016, flyers were sent twice. I've enclosed a sample flyer for your reference. As to the variation from school district to school district, the District lacks sufficient information to agree or disagree.

Finding 2

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

District's Response:

The District disagrees with this Finding. The District has taken steps to make it clear as to whether SSI and/or SSDI recipients are offered exemptions, as referenced in the District's Resolution authorizing the parcel tax. This information is included on the District's website to make it clear for SSI and/or SSDI recipients that they are offered the 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.

District's Response:

The District agrees with this finding, to the extent that in-person registration requirements have the potential of making it more difficult to apply for parcel tax exemptions. In the past, the District has required seniors and individuals with disabilities to apply for parcel tax exemptions in person, but has allowed renewal applications to be processed by mail. Moving forward, the District will allow mail-in applications both for the initial application and any renewal applications.

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.

District's Response:

The District lacks sufficient information to agree or disagree as to the practice of other school districts. The District agrees that its past practice was to require exemption applications to be processed from April to June of each year. Moving forward, the District will implement a process allowing for applications to be submitted throughout the year.

Finding 5

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

District's Response:

The District lacks sufficient information to agree or disagree with this finding.

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.

District's Response:

The District lacks sufficient information to be able to agree or disagree with this finding.

District's Response to Recommendations Per Penal Code 933.05(b) Recommendation 1(a)

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.

District's Response:

The recommendation has been implemented. The District provides annual written notice by mailing flyers to all households within the District. In 2016, the flyers were sent out twice. As indicated in the District's response to Finding 1, above, I've enclosed a sample flyer for your reference.

Recommendation 1(b)

The governing boards of the school districts listed below should have a link on the homepage 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."

District's Response:

The recommendation has been implemented. The District prominently displays a link for "Parcel Tax Information" on its website homepage. Please view the District's website homepage at:
<http://www.unionsd.org/>

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.

District's Response:

The recommendation has been implemented. The District has reviewed its forms and has taken steps to clarify whether SSI and/or SSDI recipients are offered exemptions, as referenced in the District's Resolution authorizing the parcel tax. This information is included on the District's annual flyer and website to make it clear to SSI and/or SSDI recipients that they are offered the exemptions.

Recommendation 3(a)

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.

District's Response:

The recommendation has been implemented. In the past, the District has required seniors and individuals with disabilities to apply for parcel tax exemptions in person, but has allowed renewal applications to be processed by mail. Effective for the 2017-2018 tax period, the District began accepting applications submitted by mail, fax, and email. A dedicated email address has been set up to accept inquiries and applications, parceltax@unionsd.org.

Recommendation 3(b)

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

District's Response:

The recommendation has been implemented. Effective for the 2017-2018 tax period, the District has added the option to submit applications via fax or email.

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 office year round.

District's Response:

The recommendation has been implemented. Effective August 15, 2017, the exemption application forms are available for the 2018-2019 tax period. The deadline to receive exemption for the tax period 2018-2019 is June 15, 2018.

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.

District's Response:

The recommendation requires further analysis. The District is willing to communicate and coordinate with other school districts within Santa Clara County regarding this recommendation. However, the District is unable to change the date when applications for exemptions and renewals are due, since said date is dictated by the language of the District's Parcel Tax Measure. The District's current deadline for filing is June 15, 2017, which we believe is an appropriate date that satisfies all of the District's legal obligations. For clarity purposes, the District informs all households in the District with its deadline, which is prominently displayed on the District's website and mailed flyers. Regarding future

parcel taxes, the District is willing to consider discussing with other districts in the County as to whether this recommendation can be implemented.

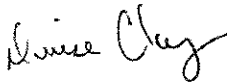
Recommendation 9(b)

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.

District's Response:

The recommendation requires further analysis. The District believes it currently complies with all legal obligations related to its parcel tax, but is open to assistance from the Santa Clara County Office of Education. In that regard, the District is informed that the Santa Clara County Office of Education has scheduled a training on parcel tax exemptions for August 24, 2017, and the District intends to attend such meeting. Following the training, the District will consider whether further assistance from the County Office of Education is warranted.

Sincerely,

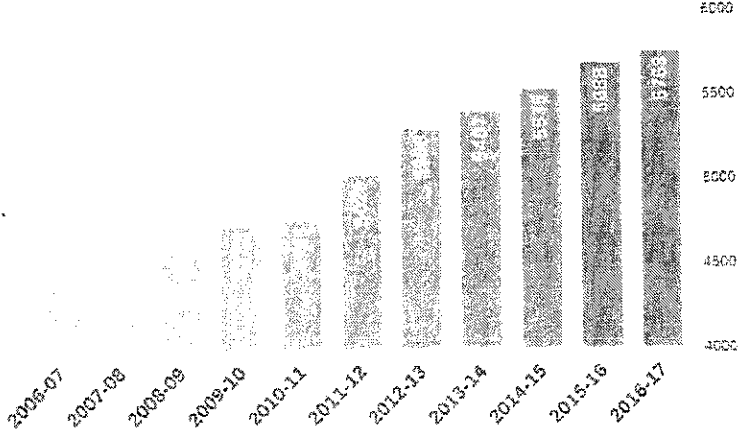


Denise Clay
Superintendent

Enclosure: Sample flyer

OUR DISTRICT CONTINUES TO GROW

USD Enrollment - 2006 to Now



Union School District has continued to grow in the last 10 years. The chart above shows the number of students enrolled on the first Monday of October. As of this October, we have 65 more students than in the 2015-2016 school year.

PARCEL TAX INFORMATION

Union School District greatly appreciates the community support that successfully passed Measure B, a ten year extension to the existing \$96 per year education parcel tax.

For homeowners, there is an optional parcel tax exemption available for senior citizens, recipients of Supplemental Security Income for a disability, recipients of Social Security Disability Insurance benefits and for Contiguous parcels. For parcel tax exemption eligibility questions, please call: (408) 377-8010 ext. 44202.

Important Dates Fall/Winter 2016

November 11
Veteren's Day Holiday (No School)

November 21-25
Thanksgiving Holiday (No School)

November 29
Young Authors' Night

December 13 & 15
DMS Winter Concert

December 14
UMS Winter Concert

December 19-January 2
Winter Break (No School)

January 13
Staff Development Day (No School)

January 16
Martin Luther King Jr's Birthday (No School)

February 20-24
President's Week (No School)

The Union School District's nine schools serve more than 5,700 Pre-K to Grade 8 students.

Board of Trustees

Sheila Billings
Vickie Brown
Cindy Goodsell
Janice Hector
Harold Stuart

Superintendent

Denise Clay

SCHOOL BELL
is produced
by the Union School
District as a service to the
community.

If you have a question
or topic you would like
addressed, feel free to
contact us at:
5175 Union Ave.
San Jose, CA
95124
(408) 377-8010
www.unionsd.org



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UNION SCHOOL DISTRICT
Board of Trustees
Agenda – Special Meeting

Date: August 21, 2017

Place: **Union Middle School - Staff Room**
2130 Los Gatos-Almaden Road
San Jose, California 95124

Time: 4:30 PM

Welcome to the meeting of the Union School District Board of Trustees. If you would like to address the Board during Community Comments on any agenda item or any item not on the agenda, please fill out a comment card available in the lobby and give it to the Administrative Assistant. You will be called on to comment during this time and comments will generally be limited to three (3) minutes. To ensure that all speakers are provided an equal opportunity to address the Board during Community Comments; individual speakers may not "yield" their allotted time to address the Board to other speakers. In addition, the Board may, in accordance with the Brown Act (section 54954.3(b) of the Government Code), limit the total amount of time allocated for comment on a particular issue and/or the amount of time allocated for each individual speaker. The Board may choose to respond to agenda item comments or reserve their responses for discussion and action when the agenda item appears during the course of the meeting. It should be noted that the board discourages complaints against individual officers or employees of the District during open session.

Individuals who require special accommodation should contact the Superintendent's Office at (408) 377-8010 at least two business days before the meeting date.

As a courtesy to others, please turn off your cell phone upon entering the meeting.

1. **CALL TO ORDER (4:30 p.m.)**

2. **COMMUNITY COMMENTS**

3. **ACTION ITEMS**

3.1 Board Candidate Interviews for Board of Trustee Provisional Appointment

The Board of Trustees will interview Board Candidates for the Provisional Board of Trustee Appointment.

Moved by _____ Seconded by _____ Vote _____

Ayes:

Noes:

Abstentions:

Absent:

3.2 Approval of Response to Santa Clara County Civil Grand Jury Report Entitled: Show Me the Money: School Parcel Tax Exemptions for Seniors and Homeowners with Disabilities

Superintendent Denise Clay will present the District's response to the Santa Clara County Civil Grand Jury Report for approval.

Moved by _____ Seconded by _____ Vote _____

- Ayes:
- Noes:
- Abstentions:
- Absent:

4. **CLOSED SESSION**

The Board of Trustees will meet in closed session with Superintendent Denise Clay, Director of Human Resources Steve Burrell, Assistant Superintendent Rita Sohal, and Associate Superintendent Andrew Schwab regarding Public Employee Discipline/Dismissal/Release/Reassignment/Resignation (Govt. Code §54957).

5. **REPORT OF ACTION TAKEN IN CLOSED SESSION**

6. **ADJOURNMENT**

Moved by _____ Seconded by _____ Vote _____

The meeting was adjourned at _____ p.m.

NOTE: *Agendas are publicly posted at the District Office, at each school in session, and on our website at www.unionsd.org*



UNION SCHOOL DISTRICT

Board of Trustees Minutes - Special Meeting

Date: August 21, 2017

Place: Union Middle School – Staff Room
2130 Los Gatos-Almaden Road
San Jose, California 95124

Time: 4:30 p.m.

Board Present: Sheila Billings, President
Jennifer Petroff, Clerk
Vickie Brown
Thomas E. Rossmeissl

Staff Present: Denise Clay, Superintendent

1. CALL TO ORDER

Board President Sheila Billings called the meeting to order at 4:30 p.m.

4:30 p.m.
Call to order

2. COMMUNITY COMMENTS

There were no community comments.

4:30 – 4:30
No Community
Comments

3. ACTION ITEMS

3.1 The Board of Trustee members and Superintendent Denise Clay met to interview thirteen (13) Board candidates for the Provisional Board of Trustee appointment. Three candidates were granted a second interview. Board of Trustee member Jennifer Petroff moved for approval of the provisional appointment, seconded by Board of Trustee member Vickie Brown. Mr. Doug Evans was selected for the Provisional Board of Trustee appointment by the following unanimous vote:

4:30 – 8:55
Approval of
Provisional
Board of
Trustee
Appointment

Ayes: Billings, Brown, Petroff, Rossmeissl
Noes: None
Absent: None
Abstentions: None

3.2 Superintendent Denise Clay presented the District's response to the Santa Clara County Civil Grand Jury Report entitled: Show Me the Money: School Parcel Tax Exemptions for Seniors and Homeowners with Disabilities. Board of Trustee Thomas E. Rossmeissl motioned for approval of the response letter, seconded by Board of Trustee member Vickie Brown. The response letter to the applicable findings and recommendations were approved by the Board of Trustees by the following 4 – 0 vote.

8:55 – 9:00
Approved
Response to
Civil Grand
Jury Report:
Show Me
The Money:
School Parcel
Tax
Exemptions
for Seniors
and
Homeowners
with
Disabilities

Ayes: Billings, Brown, Petroff, Rossmeissl
Noes: None
Absent: None
Abstentions: None

4. CLOSED SESSION

The Board of Trustees and Superintendent Denise Clay met in closed session regarding Public Employee Discipline/Dismissal/Release/Reassignment/Resignation (Govt. Code §54957)

9:00 – 9:21
Closed
Session

5. REPORT OF ACTION TAKEN IN CLOSED SESSION

In closed session, the Board of Trustees accepted and approved a resignation agreement of an employee. Among the members present, the vote was unanimous.
Position: Principal

9:21 – 9:22
Report of
Action Taken
in Closed
Session

6. ADJOURNMENT

Board of Trustee member Vickie Brown moved to adjourn the meeting. The motion was seconded by Board of Trustee member Thomas E. Rossmeissl. The meeting was adjourned at 9:22 p.m.

9:22 p.m.
Adjourned

Respectfully submitted,

Denise Clay, Secretary

Approved by Board Action:

Clerk