

Measure “A” and Measure “K” Parcel Tax Senior Exemption: Administrative Procedures

On November 4, 2014, voters approved Measure K, extending the local parcel tax previously approved by voters as Measure A in 2007. Measure K extends the parcel tax until July 1, 2037. Under Measure A and Measure K, voters approved an exemption for seniors. The approved language of the senior exemption states:

Senior Exemption. An exemption will be made available to each property owner in the District who will attain the age of 65 years prior to July 1 of the parcel tax year, who owns a beneficial interest in the parcel, who uses that parcel as his or her principal place of residence and who applies to the District on or before July 1 of any succeeding parcel tax year. Any one application from a qualified applicant will provide an exemption for the parcel for the remaining term of the parcel tax so long as such applicant continues to use the parcel as his or her principal residence. Senior exemptions granted during the term of the existing school parcel tax Measure A or the immediately preceding school parcel tax measure will continue.

1. For the purposes of this section, the following definitions shall apply:
 - a. “The exemption” refers to the exemption in Measure A and Measure K that exempts seniors from payment of the annual parcel tax.
 - b. “Applicant” refers to any property owner in the District submitting an application for the exemption.
 - c. “Application” refers to any standardized forms, along with supporting documentation, required by the District or its agents to process a request for the exemption.
 - d. “Exempted senior” refers to any applicant whose application for the exemption has been approved on or before July 1st of any succeeding parcel tax year, and whose exemption has been confirmed via the annual update up through the most recent parcel tax year.
 - e. “Annual Confirmation Form” refers to the standardized, dated letter that the District sends each year to an exempted senior for the purpose of confirming continued eligibility for the exemption based on continued ownership of property and principal residence thereon and which must be returned annually by the exempted senior in order for the exemption to remain in effect for the upcoming parcel tax year.
 - f. “Parcel tax year” refers to the annual period beginning July 1st of one calendar year and ending on June 30th of the subsequent calendar year.
 - g. “The committee” refers to the Measure “A” or Measure “K” Parcel Tax Oversight Committee.
2. The District shall maintain in its records a list of exempted seniors who have had an initial application for the exemption approved for the upcoming parcel tax year or who have confirmed their exemption from previous years by completing the annual update.
3. Each year, on or after April 1st, the District shall mail all exempted seniors the Annual Confirmation Form to confirm that the exempted senior continues to

own and use the parcel as his or her principal residence, as required by the exemption's authorizing language.

4. The Annual Confirmation Form shall do each of the following:
 - a. Inform the exempted senior that the District has previously approved an application for the exemption and must confirm annually that the exempted senior continues to own the parcel and use the parcel as his or her principal residence in order for exemption to be confirmed;
 - b. Provide the full text of the exemption;
 - c. Provide the tax assessor's parcel number for the parcel subject to the exemption;
 - d. Instruct the exempted senior that, in order to continue the exemption for the upcoming parcel tax year, the exempted senior must sign the attestation, which must be returned to and received by the District no later than July 1, and that the failure to comply will require the exempted senior to submit a new application in the future in order to receive the exemption;
 - e. Provide a line for the exempted senior to attest, under oath, that he or she continues to own and use the parcel as his or her principal residence, in accordance with the language of the exemption;
 - f. Provide a mailing address for return of the annual update by mail, as well as a physical address, along with normal business hours, where the District will accept the annual update via hand delivery.
5. An exemption shall be confirmed for an upcoming parcel tax year if the annual update is signed by an exempted senior or his or her legal guardian and received by the District on or before the July 1 that immediately precedes the parcel tax year for which the exemption confirmation is sought.
6. Any exempted senior who no longer meets the qualifications for the senior exemption or who otherwise fails to submit an annual update in compliance with these guidelines shall be removed from the list maintained by the District and shall not receive the senior exemption for subsequent parcel tax years unless and until the exempted senior submits a new application to the District.
7. The District shall provide the committee with the number of applicants who sought the exemption as well as the number of exempted seniors who completed the annual update for each parcel tax year prior to the committee's fall meeting.