

On September 22, 2016, the California Legislature approved Assembly Bill 1891. This bill specifies, that if a school district provides for a senior exemption, such as the senior exemption for the Emery USD Parcel Tax, persons who qualify for the exemption are only required to apply once. Government Code Section 50079 (d) states that "Any exemption granted pursuant to subdivision (b) shall remain in effect until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner."

The current senior exemption process for EUSD includes mailing senior exemption forms with a cover letter to residential property owners. Property owners who were previously granted the senior exemption, are mailed a senior exemption confirmation letter.