



APPLYING FOR PARCEL TAX EXEMPTIONS

What are the parcel taxes?

Loma Prieta Quality Education Tax

Each Parcel owner within the Loma Prieta Joint Union School District will be taxed \$150 per parcel for the special assessment originally approved by the voters in 1991. This special tax money is used directly by the Loma Prieta District to support smaller class sizes, technology, grounds, health and safety services and supplemental instructional services. This special tax is ongoing as long as District revenues do not exceed a state determined limit, called the Gann limit.

Loma Prieta Measure M

Each parcel owner within the Loma Prieta District will be taxed \$348 per parcel for the special assessment approved by voters in 2022 and starts July 1, 2023. This tax will remain in effect for a period of eight (8) years. This special assessment will be used to retain highly qualified teachers and staff; maintain and protect strong core academic programs in math, science, reading technology and the arts; support classroom technology; and provide current instruction materials. It cannot be used for administrator's salaries. There will be a citizen's oversight committee.

What Exemptions are Available?

Exemptions are available to both parcel taxes upon approved applications for senior citizens, continuous parcels and unimproved parcels of less than an acre. In addition, properties rendered uninhabitable by natural disaster may be exempt from the \$150 parcel tax, and SSI recipients may be exempt from the \$348 parcel tax.

Many community members may want to waive one of the parcel taxes, but not both. For this reason, individuals must apply for exemptions on the two parcel taxes separately.

How Do I Qualify for a Senior Exemption?

You qualify for an exemption if you are 65 years of age or older on or before June 30 of the taxable year, and you are the owner of a parcel within the Loma Prieta District, and that parcel is your principal residence, and there are no other habitable residences on the property.

How do I apply for a senior citizen exemption?

Complete an application form. Provide copies of your property tax bill, as well as at least one form of documentation as proof of birthdate and residency:

Proof of Residence (If not on property tax bill):

Driver's License

PG&E, Propane or Water Bill

Retirement Income Statement

Proof of Birthdate:

Driver's License

Birth Certificate

Passport

Medicare Card

**Note Copies will not be returned*

What is a contiguous parcel exemption?

The contiguous parcel exemption allows a property owner who holds title to more than one parcel that shares a common property line, and who resides on one of the properties, and does not have another habitable structure on those parcels, to combine parcels into one taxable unit for the purposes of assessing these parcels.

How do I apply for a contiguous parcel exemption?

Complete an application form. Provide copies of your property tax bills, and parcel maps of your property, that shows the ownership and relationship of the parcels to be combined.

How can I find my Assessor’s Parcel Number (APN)?

Your Assessor’s Parcel Number (APN) can be found on your annual Tax Bill, the Notification of Assessment card, or by contacting your County Assessor’s Office:

Santa Clara County Assessor’s Office	Santa Cruz County Assessor’s Office
(408) 299-5500	(831) 454-2270
https://www.sccassessor.org/	http://www.co.santa-cruz.ca.us/asr/

How do I qualify for a SSI exemption?

You qualify for an exemption if you are the owner/occupant of the parcel and you receive supplemental security income for a disability or social security disability insurance. This exemption is available on the \$348 special assessment only.

How do I apply for a SSI exemption?

Complete an application form. Provide copies of your property tax bill, as well as a letter of receipt of supplemental security income or a copy of a recent SSI payment.

How do I qualify for a natural disaster exemption?

You qualify for an exemption if your property was rendered uninhabitable by the damages of a natural disaster (an “act of God”) on or before July 1 of an applicable year, and where no other habitable structure exists on the same parcel. Such exemption shall end when that structure becomes habitable during any given year. Uninhabitable is defined as a) 50% or more of the square footage of residential property or business structures as being non-occupied, or b) 50% or more square footage of residential property or business structures being under repair. This exemption is available on the \$150 special assessment only.

How do I apply for a natural disaster exemption?

Complete an application form. Provide copies of your property tax bill, as well as documentation that can be used to substantiate the damage such as a disaster relief application, building permits, insurance claims, etc.

The Measure M form can be submitted online, or you can print and bring, fax or mail the completed application and appropriate documentation to:

Loma Prieta Joint Union School District Office
23800 Summit Road
Los Gatos, CA 95033
PHONE: (408) 353-1101 FAX (408) 353-8051
Hours: Monday – Friday 8:00AM to 4:00PM