



23800 SUMMIT ROAD, Los Gatos California 95033
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APPLYING FOR PARCEL TAX EXEMPTIONS

What are the parcel taxes?

Loma Prieta Quality Education Tax/Loma Prieta SD Measure G

Each parcel owner within the Loma Prieta Joint Union Elementary 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 H Parcel Tax/Loma Prieta SD Measure H

Each parcel owner within the Loma Prieta District will be taxed \$164 per parcel for the special assessment approved by voters in 2013. This tax expires in 2021. This special assessment will be used to maintain outstanding core academic education programs, retain highly qualified teachers and prepare our students for a rigorous high school experience. It can not be used for administrators' salaries. There is a citizens oversight committee.

What exemptions are available?

Exemptions are available upon approved applications for:

Quality Education Tax/Measure G - \$150	Measure H Parcel Tax/Measure H - \$164
Senior citizens	Senior citizens
Contiguous parcels	Contiguous parcels
Unimproved parcels < 1 acre	Unimproved parcels < 1 acre
Uninhabitable by natural disaster	SSI recipients

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.

Do I have to reapply for an exemption every tax year?

No. You do not have to reapply for any of the exemptions once one is approved.

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 or Medicare Card

What is a contiguous parcel exemption?

The contiguous parcel exemption allows a property owner who holds title to more than one parcel that share 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 parcel taxes.

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
(408) 299-5500
<https://www.sccassessor.org/>

Santa Cruz County Assessor’s Office
(831) 454-2495
<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. This exemption is available on the \$164 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 that 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 of the 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 an approved disaster relief application, paid insurance claims, or assessor’s office documentation.

Applications are available by contacting the District Office, or by downloading from the District website at <https://www.loma.k12.ca.us/Page/112>. Bring, fax, email or mail the completed application and appropriate documentation to:

Loma Prieta Joint Union Elementary School District Office
23800 Summit Rd.
Los Gatos, CA 95033

FAX (408) 353-8051 EMAIL c.vance@loma.k12.ca.us
Hours: Monday – Friday 8:00 AM to 4:00 PM

CALL (408) 353-1101, ext. 1

Copies will not be returned.

For additional information, call (408) 353-1101