

Fiscal Year 2022-23

PARCEL TAX REPORT

Cabrillo Unified School District

Education Special Tax Measure I

October 2023

Final Report

Tax Administrator:



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Cabrillo Unified School District

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Executive Summary

On November 5, 2019, the voters in the Cabrillo Unified School District (“District”) approved the Parcel Tax, Measure I – an eight-year \$150 parcel tax that was set to start July 1, 2020, and end June 30, 2028.

Measure I also included provisions for an independent citizen oversight committee; an exemption for senior citizens; an exemption for supplemental security income (SSI) and social security disability insurance (SSDI); an application to exempt contiguous parcels; a commitment that no funds would be used for administrator salaries; and that all funds would stay in the community to promote student achievement. Specifically, the parcel tax proceeds will support the following purposes:

To preserve strong academic programs including science, math, reading and writing:

- To keep all schools open; and
- To retain qualified teachers and staff; and
- To maintain updated classroom technology.

Pursuant to the Local Agency Parcel Tax and Bond Accountability Act (Government Code § 50075.3.), this Parcel Tax Report (“Report”) summarizes the historical and current fiscal year parcel tax levies, exemptions, expenditures and other related data and information related to the administration of the tax.

Fiscal Year 2022-23 Parcel Tax

Parcel Tax Revenues

There were 13,230 parcels within the boundaries of the District as of July 1, 2022. Of these, 11,832 parcels were taxable parcels. The District received and approved 985 senior citizen exemptions, 60 exemptions for contiguous parcel and one SSI/SSDI exemptions.

The total annual parcel tax that was submitted to the County for all taxable parcels within the District for fiscal year 2022-23 was \$1,618,050.

Figure 1 represent the historical count of the taxable parcels, the senior citizen exemptions, SSI/SSDI and the contiguous parcel exemptions since 2020-21.

Figure 1 - Summary of Historical Parcel Tax Levies

Fiscal Year	Taxable Parcels	Senior Exemption	SSI & SSDI Exemptions	Contiguous Parcel Exemptions	Tax Units	Parcel Tax Rate	Total Parcel Tax revenue
Measure I 2020-21	11,841	940	2	76	10,822	\$150.00	\$1,623,300
Measure I 2021-22	11,835	970	3	58	10,803	\$150.00	\$1,620,450
Measure I 2022-23	11,832	985	1	60	10,787	\$150.00	\$1,618,050

Figure 2 provides the actual Parcel Tax levy expenditures for fiscal year 2022-23.

Figure 2 – Expenditures

Revenues	
Measure I - Cabrillo Parcel Tax ¹	\$ 1,602,731.00
Funded Project / Programs	
Teacher Salaries	\$ 841,842.00
Classified Salaries	\$ 354,061.00
Benefits	\$ 488,276.00
Supplies	\$ -
Services	\$ 408.00
Transfer from General Fund	\$ 81,856.00
Ending Balance	\$ -

¹ Expenditures are based on final parcel tax revenue less County collection costs and fees.

Projections for Fiscal Year 2023-24

Figure 3 provides a summary of the proposed parcel tax levy expenditures for FY 2023-24.

Figure 3 - Summary of Proposed Parcel Tax Expenditures

Beginning Balance	
Balance as of June 30, 2023	\$ -
Revenues	
Measure I - Education Special Tax	\$ 1,610,000.00
Funded Project / Programs	
Teacher Salaries	\$ 857,770.00
Classified Salaries	\$ 353,457.00
Benefits	\$ 491,697.00
Supplies	\$ -
Services	\$ 408.00
Transfer from General Fund	\$ 93,332.00
Preliminary Total	\$ -

The Parcel Tax revenue amount submitted to the County for fiscal year 2023-24 is as follows.

Figure 4 - Summary of Parcel Tax Revenues

Fiscal Year	Taxable Parcels	Tax Units	Parcel Tax Rate	Total Parcel Tax revenue
2023-24	1,180	10,719	\$150.00	\$1,607,850

Administrative Requirements

Taxable Parcels

A taxable parcel is any unit of real property in the District which receives a separate tax bill for ad valorem property taxes from the County Tax Collector's Office. All property which is otherwise exempt from, or on which are levied no ad valorem property taxes in any year shall also be exempt from the parcel tax in such year.

Manner of Collection

The parcel tax is collected by the San Mateo County Tax Collector at the same time and in the same manner and is subject to the same penalties as ad valorem property taxes. Unpaid taxes bear interest at the same rate as the rate for unpaid ad valorem property taxes until paid.

The collection of the Parcel Tax shall not decrease the funds available from other sources of the District in any period from the effective date hereof.

Parcel Tax Exemptions

Senior Citizen Exemption

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the parcel tax upon proper application to the District and approval. An exemption shall be granted on any parcel owned by one or more persons aged 65 years or older as of July 1 of any applicable tax year who occupies said parcel as a principal residence, upon application for exemption and approval.

Supplemental Security Income & Social Security Disability Insurance Exemption

To provide tax relief to property owners in the community, any parcel owned and occupied by a person receiving Supplemental Security Income ("SSI") shall be exempt upon proper application to the District. The SSI Exemption deadline for FY 2022-23 was June 30, 2022. The SSI exemption deadline for subsequent years will be June 30 prior to the applicable tax year. SSI exemption forms will be made available at the District office and the District's website or through the parcel tax administrator.

Social Security Disability Insurance Exemption

To provide tax relief to property owners in the community, any parcel owned and occupied by a person receiving Social Security Disability Insurance (“SSDI”) benefits, regardless of age and whose yearly income does not exceed 250 percent of the federal poverty guidelines issued by the United States Department of Health and Human Services, shall be exempt upon proper application to the District. The SSDI Exemption deadline for FY 2022-23 was June 30, 2022. The SSDI exemption deadline for subsequent years will be June 30 prior to the applicable tax year. SSDI exemption forms will be made available at the District office and the District’s website or through the parcel tax administrator.

Contiguous Parcels Exemption

An exemption shall also be granted on any parcels which are contiguous, used solely for owner-occupied single-family residential purposes and held under identical ownership, upon approval of application for exemption. They shall be treated as a single parcel for purposes of this special tax.

Exemption Application Process

The deadline to file a senior citizen exemption and a contiguous parcel exemption for fiscal year 2022-23 was June 30, 2022. The senior exemption and contiguous parcel exemption deadline for subsequent years will be June 30 prior to the applicable tax year. Both exemption forms were available at the District office, the District’s website or through the District’s special tax administrator – SCI Consulting Group.

Parcel Tax Exemption Renewal Process

The District verified and renewed existing senior and SSI/SSDI exemptions and, if necessary, confirmed with the original applicant that they continued to own and occupy the property and/or were still eligible for SSI/SSDI. Exemptions for contiguous parcels must be renewed by the property owner on an annual basis.

Delinquencies

The District participates in the “Teeter Plan” with the County of San Mateo whereby the County pays all delinquent parcel taxes to the District and in return the County institutes collection proceedings and, when collected, keeps all delinquent payments with interest and penalties. This plan allows the District to maintain reliable parcel tax revenues and reduces the cost of collection. Contract to include in the Teeter Plan is at the option of the County. It is not anticipated that the County will discontinue the Teeter Plan unless the level of delinquencies becomes excessive. Delinquencies were 2.75% for fiscal year 2022-23, which is below the Teeter Plan upper threshold limit of 4% and, therefore, should continue to be closely monitored. See Figure 5 below:

Figure 5 - Summary of % of Unpaid Delinquencies

	As of June 30, 2023
Total Special Tax Levied	\$1,574,775.33
Total Special Taxes Delinquent	\$43,274.67
Percent of Special Tax Delinquent	2.75%

Appropriations Limit

Pursuant to Section 7902.1 of the California Government Code or any successor provision of law, the Board shall provide in each year for any increase in the District’s appropriations limit as shall be necessary to ensure that parcel tax proceeds, and all qualified parcel tax levied by the District, may be spent for the authorized purposes.

Auditor Filing and Reporting

Parcel tax levies must be filed with the County Tax Collector in July. After submission of the parcel tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in October. The parcel tax is collected by the County in two equal installments on the tax bills that are due on December 10 and April 10.

The FY 2022-23 parcel tax levies were submitted before the submission deadline of July 31, 2022 and confirmed with the County Tax Collector on the same day.

Independent Citizen Oversight Committee

To ensure additional accountability, the District has established an independent citizen oversight committee (“Committee”). The Committee is comprised of one representative from the business community; one from a senior citizens organization; two from represented bargaining units; and three selected by the Board, of which at least one has a child enrolled in a District school. The Committee will review expenditures and present an annual report.

Appeals Procedure

Any property owner who feels that the parcel tax levied on a subject property is in error as a result of incorrect information being used to apply the tax, may file a written appeal with the District or the District’s special tax administrator - SCI Consulting Group. Any such appeal is limited to correction of a tax during the then-current fiscal year or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District or SCI Consulting Group will promptly review the appeal and any information provided by the property owner. If the District or SCI Consulting Group finds that the tax should be modified, the appropriate changes shall be made to the parcel tax roll. If any such changes are approved after the tax roll has been filed with the County for collection, the District or SCI Consulting Group is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District or SCI Consulting Group, shall be referred to the Governing Board and the decision of the Board shall be final.

Public Information

Taxpayers and other interested persons can obtain information regarding the parcel tax, parcel tax exemption status and other information by contacting the District’s parcel tax levy administrator, SCI Consulting Group at telephone number (707) 430-4300 or (800) 273-5167. SCI Consulting Group’s toll-free property-owner inquiry line is also included with property tax bills.

Exhibit A – 2022-23 Exemption Applications

To provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the Board or otherwise as required by law or by the San Mateo County Tax Collector.

2022-23 Senior Exemption Application



APPLICATION FOR SENIOR EXEMPTION FROM MEASURE I PARCEL TAX – 2020 through 2028

To be completed by the person aged 65 or older as of June 1, who owns and resides at the property for which the exemption is claimed. **Deadline is June 30.**

Owner Name: _____			
Last Name	First Name	Initial	
_____		_____	
Telephone Number		Email Address*	
_____		_____	
Street Address		City	State
_____		_____	_____
Assessor's Parcel Number: _____			

* SCI Consulting Group will email you by July to let you know that the application has been reviewed and approved.

To apply for the exemption from the Measure I Parcel Tax, please check the appropriate boxes below and attach required documents **to verify proof of age and primary residence** (do not send originals):

- I have attached a COPY of my current property tax bill, and
- I have attached a COPY of identification (Driver's License or Medicare Card, etc.)

CABRILLO UNIFIED SCHOOL DISTRICT CONTINUING EXEMPT STATUS

An exemption application from a qualified applicant will provide an exemption for that tax year only. However, qualified senior applicants will not be required to resubmit a new senior exemption application for the duration of Measure I parcel tax years provided 1) the property was exempt in the immediately previous tax year, and 2) they continue to own and occupy the property. On an annual basis, the District will verify and renew existing exemptions and, if necessary, confirm with the original applicant that they continue to own and occupy the property.

I certify that I own and occupy the property listed above for which the parcel tax exemption is claimed. Under penalty of perjury, I declare that this claim (including the accompanying copies of proof documents) is, to the best of my knowledge, correct and complete.

Signature _____ Date _____

Please mail or deliver the completed form with the above documentation by **June 30** (of the current year) to:

**Cabrillo Unified School District
Parcel Tax Exemption – Business Services
498 Kelly Avenue, Half Moon Bay, CA 94019**

For more information regarding the exemption process, please check our website at www.cabrillo.k12.ca.us or call our parcel tax administrator: **SCI Consulting Group 1-800-273-5167**

2022-23 SSI & SSDI Exemption Application



APPLICATION FOR SUPPLEMENTAL SECURITY INCOME (SSI) & SOCIAL SECURITY DISABILITY INSURANCE (SSDI) MEASURE I PARCEL TAX – 2020 through 2028

To be completed by the person receiving SSI or SSDI regardless of age and who owns and resides at the property for which the exemption is claimed. **Deadline is June 30.**

Owner Name: _____			
Last Name	First Name	Initial	
_____		_____	
Telephone Number		Email Address*	

Street Address	City	State	Zip

Assessor's Parcel Number: _____			
* SCI Consulting Group will email you by July to let you know that the application has been reviewed and approved.			

To apply for the SSI or SSDI exemption from the parcel tax, please check the appropriate boxes below and attach required documents **to verify proof of SSI or SSDI and primary residence** (do not send originals):

- I have attached a COPY of my current property tax bill, and
- I have attached a COPY of Benefits Verification Letter *

*A Benefits Verification Letter can be obtained by calling the Social Security Administration Office at (800)772-1213 or by visiting a local Social Security Administration Office. The letter must state which benefits are being received.

CABRILLO UNIFIED SCHOOL DISTRICT CONTINUING EXEMPT STATUS

An exemption application from a qualified applicant will provide an exemption for that tax year only. To continue to receive the SSI or SSDI exemption status, applicants will be required to submit a Benefits Verification Letter annually for requalification for each future tax year.

I certify that I own and occupy the property listed above for which the parcel tax exemption is claimed. Under penalty of perjury, I declare that this claim (including the accompanying copies of proof documents) is, to the best of my knowledge, correct and complete.

Signature _____ Date _____

Please mail or deliver the completed form with above documentation by **June 30** (of the current year) to:

**Cabrillo Unified School District
Parcel Tax Exemption – Business Services
498 Kelly Avenue, Half Moon Bay, CA 94019**

For more information regarding the exemption process, please check our website at www.cabrillo.k12.ca.us or call our parcel tax administrator: **SCI Consulting Group 1-800-273-5167**

2022-23 Contiguous Parcel Exemption Application



ABATEMENT APPLICATION FOR CONTIGUOUS PARCELS FROM MEASURE I PARCEL TAX – 2020-2021

If you believe your parcels may qualify for the contiguous parcel abatement, please complete the following form:

An abatement must be requested each year and is due to the District Office annually, deadline is June 30.

NAME AS IT APPEARS ON THE PROPERTY TAX BILL: _____

TELEPHONE NUMBER _____ EMAIL ADDRESS* _____

STREET ADDRESS _____ CITY _____ STATE _____ ZIP _____

MAILING ADDRESS (IF DIFFERENT) _____ CITY _____ STATE _____ ZIP _____

Please indicate the parcel or list of parcels for which you request that the parcel tax be abated by the Cabrillo Unified School District:

ASSESSOR'S PARCEL NO. (s): _____

* SCI Consulting Group will email you by July to let you know that the application has been reviewed and approved.

Parcels must be contiguous to a primary parcel to receive the contiguous abatement (and under same ownership and constitute one economic unit and cannot be sold or developed separately). Parcels that are in proximity of but not contiguous will not be granted an abatement unless the owner of the parcel chooses to have them combined or merged through the County, and submits a signed copy of one of the following documents:

- COPY OF A RECORDED NOTICE OF MERGER **OR**
- COPY OF THE SIGNED REQUEST FOR COMBINATION OF ASSESSED PARCELS FORM
(available either at the San Mateo County Assessor's office or online at http://www.smcare.org/care/forms_index.asp)

Please contact the San Mateo County Mapping Section for questions about either of these forms at 650-599-1278.

I certify that the parcels listed are contiguous and constitute one economic unit, and are held under identical ownership.

Signature

Date

Please mail or deliver the completed form with above documents by **June 30, 2020** to:
Cabrillo Unified School District –
Parcel Tax Exemption – Business Services
498 Kelly Avenue, Half Moon Bay, CA 94019

For more information regarding the exemption process, please check our website at www.cabrillo.k12.ca.us or call our parcel tax administrator: SCI Consulting Group 1-800-273-5167

Appendix B – 2022-23 Measure I Parcel Tax Roll

The tax roll listing the FY 2022-23 parcel taxes for all Assessors' parcels of land within the boundaries of the Cabrillo Unified School ("District") was filed with the County. Each lot or parcel listed on the Tax Roll is shown and illustrated on last year's County Assessor records and these records are, by reference, made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.