San Mateo County Community College District

September 22, 2010

BOARD REPORT NO. 10-9-104B

- TO: Members of the Board of Trustees
- FROM: Ron Galatolo, Chancellor

PREPARED BY: James W. Keller, Executive Vice Chancellor, 358-6790

APPROVAL OF EXTENSION OF PARCEL TAX SENIOR EXEMPTIONS AND ISSUANCE OF REIMBURSEMENTS

The Measure G Parcel Tax initiative that was approved by the voters of San Mateo County on June 8, 2010, included a senior exemption provision. The District has received and processed xxxx senior exemption requests, and has forwarded the information to the County Controller to be reflected on the 2010-11 property tax bills. It is expected that many seniors who would have qualified for a senior exemption may not have submitted an exemption request in a manner timely enough to be reflected on their property tax bills. The Board has long indicated that it favors reimbursing those seniors who qualify for an exemption but who did not submit an exemption request by the processing deadline. Therefore, it is recommended that the Board of Trustees formally authorize staff to process Parcel Tax reimbursements to those qualified seniors who request an exemption during the fiscal year.

RECOMMENDATION

It is recommended that the Board direct staff to approve and process Parcel Tax Senior Exemptions submitted subsequent to the Property Tax Bill processing deadline of July 15, 2010. It is further recommended that the Board direct staff to issue reimbursements in the amount of \$34 per parcel to qualified seniors who submit a request during the fiscal year.