

Exhibit A

**TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT
RULES AND REGULATIONS REGARDING THE SENIOR CITIZEN'S EXEMPTION
TO THE MEASURE AA PARCEL TAX AND REFUND CLAIMS**

1. Senior Citizen's Exemption to Measure AA Tax. Persons aged 65 years of age or older on or before July 1 of each tax year are eligible for an exemption from the Tahoe Truckee Unified School District parcel tax of \$148.00 per Assessor's Parcel for that tax year and thereafter. To claim the exemption, you must obtain a claim form from the Measure AA office by calling (530) 582-2590, or by a letter addressed to the Measure AA office at 11603 Donner Pass Road, Truckee, CA 96161. To claim the exemption for the Measure AA tax, the claim must be filed with the District by 4:00 p.m. by June 15 prior to the tax year from which the exemption is sought. If the claim is filed after the foregoing dates, the exemption will still be available but only upon full prior payment of the tax and upon filing a claim for refund with the Measure AA office. Proof of payment will be required to receive a refund.

2. Claim for Exemption. The Superintendent or his designee shall be responsible for providing taxpayers with forms for claiming the Senior Citizen's Exemption. Once a claim for exemption has been approved the claimant shall be notified of the amount of the exemption.

3. Eligibility. In order to be eligible for the exemption, the taxpayer must be an individual who is 65 years of age or older before July 1 of the tax year (the "Senior"), and retains a current or future ownership right in the taxable property, or retains a current life estate in the taxable property. Exemptions are prorated based on the Senior's percentage of ownership of or property interest in the subject parcel, percentage of the aggregate of the senior-trustor interest, or percentage of the senior-beneficiary interest, respectively. Corporations, partnerships, and other entities are not entitled to the exemption.

A person holding a power of attorney may execute the exemption claim form for a qualified property interest-holder. The conservator or guardian of a qualified Senior may execute the exemption claim where the Senior is incompetent.

The exemption shall be valid after submission of proof of the Senior's property interest to the Measure AA office, and until the taxpayer becomes ineligible, or until the District notifies the assessor that the exemption has been terminated. If the Superintendent denies exemption, the denial may be reviewed by the governing board. If the board grants the exemption, the appropriate county assessor shall be so notified.

4. Exemption Application Form. The form entitled "Claim for Senior Citizen's Exemption to the Tahoe Truckee Unified School District Parcel Tax" is attached hereto and incorporated herein by reference as **Exhibit 1**. The Superintendent or his designee shall be responsible for revising the form from time to time to make technical corrections.

5. Superintendent's Authority. The Superintendent or his designee shall be responsible for updating and keeping current all forms and notices required under this policy. The Superintendent is hereby authorized to take all necessary actions to carry out these rules and regulations. In the event the Superintendent or the governing board deems it necessary to amend these rules and regulations, the amendments may be approved or ratified by the governing board at a regular or special meeting noticed in accordance with the Brown Act. The Superintendent may appoint a designee to act in his stead.
6. Verification that Exemption is Still Valid. Verification as to eligibility on individual parcels may be done at any time. The Superintendent shall still notify each assessor in sufficient time to change the assessment so that the termination of the exemption is accurately reflected on the tax bill for the applicable year.
7. Claims for Refunds. Any taxpayer who contests the denial of a Claim for Senior Citizen's Exemption, or for any other reason, claims he or she should be exempt from the Measure AA tax, must pay the Measure AA tax as assessed and file a claim for refund of the Measure AA tax with the Superintendent of the District before resorting to any other remedies provided by law. These rules and regulations are only applicable to the Measure AA tax. The taxpayer should pursue his or her applicable legal remedies with the proper authorities as to those unrelated claims.
8. Time for Filing Refund Claim. The claim for refund of the Measure AA tax must be filed within one year after making payment or within one year after the tax collector mails a notice of overpayment or the period agreed to as provided in Section 532.1 of the Revenue and Taxation Code, whichever is later.
9. Claim for Refund Requirements. A claim for refund must be verified under penalty of perjury:
 - a. State the amount of the refund claimed, the Assessor's Parcel Number, and the County to which the refund applies;
 - b. Include proof that payment was made and proof of the date of payment; this proof should be in the form of a copy of their tax bill and/or copies of their canceled checks;
 - c. Be legible, dated, and signed by the claimant or his or her guardian, executor, administrator, or attorney-in-fact;
 - d. Provide the mailing address and daytime telephone number where the claimant can be reached; and
 - e. State whether a claim for the Senior Citizen's Exemption was filed and if not, why not.
10. Restriction on Actions for Recovery of Refund. No court action for recovery of the Measure AA tax may be commenced or maintained unless a claim for refund has been filed

with the District. No recovery of the Measure AA tax can be allowed in any such action on a ground not asserted in the claim for refund

11. Form for Refund Claim. The claim for refund shall be made on the form (see **Exhibit 2**, attached hereto and incorporated herein by reference) provided by the District

12. Notice of Approval or Rejection of Claim for Refund. No notice shall be given to those whose claim for a refund was approved. In the case of a rejection, the governing board, or the Measure AA office, may give written notice of its decision to the claimant by regular mail to the address given on the Claim for Exemption. Thereafter, the taxpayer shall be limited to the remedies, if any are still available, provided by California Revenue and Taxation Code Section 1601 et seq. (relating to correcting assessments) and Section 5096 (relating to refund actions by taxpayers).

13. Interpretation of Rules. The rules pertaining to refunds were patterned after Revenue and Taxation Code Sections 5096 et seq. In interpreting these rules, they shall be construed consistently with those provisions.