September 4, 2014

The Honorable Glenda Sanders
Presiding Judge
Orange County Superior Court
700 Civic Center Drive West
Santa Ana, CA 92701


To the Honorable Judge Sanders:

In accordance with California Penal Code Section 933.05, the Orange County Grand Jury has requested that the Placentia-Yorba Linda Unified School District (“District”) respond to Recommendation 1 in the 2013-14 Orange County Grand Jury Report entitled, “School Bonds – The Untold Story of Assessed Values.”

Recommendation 1: All school districts in Orange County should include a clear explanation of the assumed future growth rate of assessed values in the bond election materials made available to voters for future bond issues. This explanation should reference the relevant historical assessed value data for the individual district. For instance, if the district is fundamentally built out, the historical assessed value data should not include years with significant development because that is not indicative of the district’s current and future situation.

Response to Recommendation 1: The Placentia-Yorba Linda Unified School District partially agrees with this recommendation. The Placentia-Yorba Linda Unified School District agrees that a clear explanation of the historical and assumed changes in future assessed values be included in the bond election materials is a good recommendation for school districts. However, cautionary measures taken to offset actual assessed value changes compared to projected changes in assessed values may also be beneficial to include. The Placentia-Yorba Linda Unified School District also agrees that the explanation should reference relevant historical assessed value data for the individual district along with the number of general obligation bond sales. However, the Placentia-Yorba Linda Unified School District cannot determine if there is a factual basis for the remainder of the recommendation related to development impacting assessed value. Placentia-Yorba Linda Unified School District has largely been developed and only had modest new development over the past 20 years.

Sincerely,

Doug Domene, Ed.D.
Superintendent

cc: Orange County Grand Jury
700 Civic Center Drive West
Santa Ana, CA 92701

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