



CABRILLO UNIFIED SCHOOL DISTRICT
PARCEL TAX (MEASURE N)
EXEMPTION APPLICATION INFORMATION SHEET

All exemption applications are due by June 30, 2027 - no exceptions

1. What is the parcel tax?

In November 2024, voters overwhelmingly approved Measure N with 70.81% of the vote. This new parcel tax will replace Measure I and begin collection by the county tax collector on July 1, 2025.

Measure N will raise \$2.14 million annually to:

- **Attract and retain top-tier educators.**
- **Increase teacher and staff wages.**
- **Expand Science, Technology, Engineering Arts, and Math (STEAM) programs.**
- **Enhance career and college preparation programs at Hatch Elementary, El Granada Elementary, Farallone View Elementary, Kings Mountain Elementary, Cunha Intermediate, and Half Moon Bay High school.**

Key details:

Tax rate: \$198 per parcel for 8 years.

2. What optional exemptions are available?

The following optional exemptions are available and granted upon approval of application annually:

- **Senior citizen exemption** (65 years of age or older)
- **Supplemental Security Income for a disability (SSI) / Social Security Disability Insurance (SSDI)**
- **Contiguous parcel abatement**

3. What are SSI and SSDI?

The Supplemental Security Income disability program pays for benefits based on financial need. Social Security Disability Insurance pays for benefits for people who have worked long enough and are disabled. If you receive either of these benefits, you may apply for an exemption regardless of age as long as you own and occupy the parcel as a principal residence.

4. What is a contiguous parcel abatement?

The contiguous parcel abatement allows a property owner to have the adjacent parcels exempted (parcels that share a common border). These contiguous parcels must have the same primary use as the principal parcel, be held under identical ownership and cannot be independently developed or sold. For all other parcels that do not meet this criterion, they may be combined or merged at the County office.

5. How do I apply for an exemption?

Complete the applicable application form. Provide copies of additional documentation, listed on the application form:

Contiguous: Copy of tax bills. If parcels are in the process of being combined or merged, please submit a copy of the recorded notice of merger or combination of assessed parcels form.

SSI/SSDI: Copy of tax bill and letter from the Social Security Administration Office that states which benefits you are receiving.

Senior: Proof of residence (copy of tax bill; copy of grant deed and abstract/cover page if held in TRUST and proof of age-identification.)

* Please note: SCI Consulting Group will notify applicants via email when the application has been reviewed and approved. For those that do not have an email, a notice will be mailed out.

6. Will I have to apply every year?

Contiguous and SSI/SSDI: Please call SCI Consulting Group* regarding re-application of contiguous exemptions. **Senior:** 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** their senior exemption application for future 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 senior exemptions and, if necessary, confirm with the original applicant that they continue to own and occupy the property.

Application forms are available online at www.cabrillo.k12.ca.us or at the District Office and are due to the following address by June 30, 2026.