



Prop. 19 – What it Means for You and Your Clients

June 4, 2021

Joel Busch, Esq., CPA
San Jose State University

Sponsored by the SJSU MST Program. Thank you for joining us.

For information on other programs including the 37th Annual TEI-SJSU High Tech Tax Institute on November 8 - 9, 2021, visit

<https://www.sjsu.edu/taxinstitute/>.

Information on the MST program (including the summer and fall schedules) and Advanced Certificates, is included at the end of this handout.

1

Brief History of Prop. 13, Prop. 58 and Prop. 193

Prop. 13 enacted back in 1978:

1) Sets annual assessment ceiling of county-assessed real property to no more than a 2% increase over the prior year's factored based year value (FBYV).

2) Also limits annual property tax to 1% of assessed value (can be increased with local voter approval).

3) Prop. 58 was enacted in 1986 to exclude from reassessment transfers of (1) primary residence and (2) up to \$1M of *assessed value* of other real property between parents and children.

4) Prop. 193 was enacted back in 1996 to extend the parent/child exclusion to grandparents and grandchildren when the parents of the grandchild are no longer alive.



Three changed or enhanced exclusions from re-assessment on changes of ownership – effective on or after April 1, 2021:

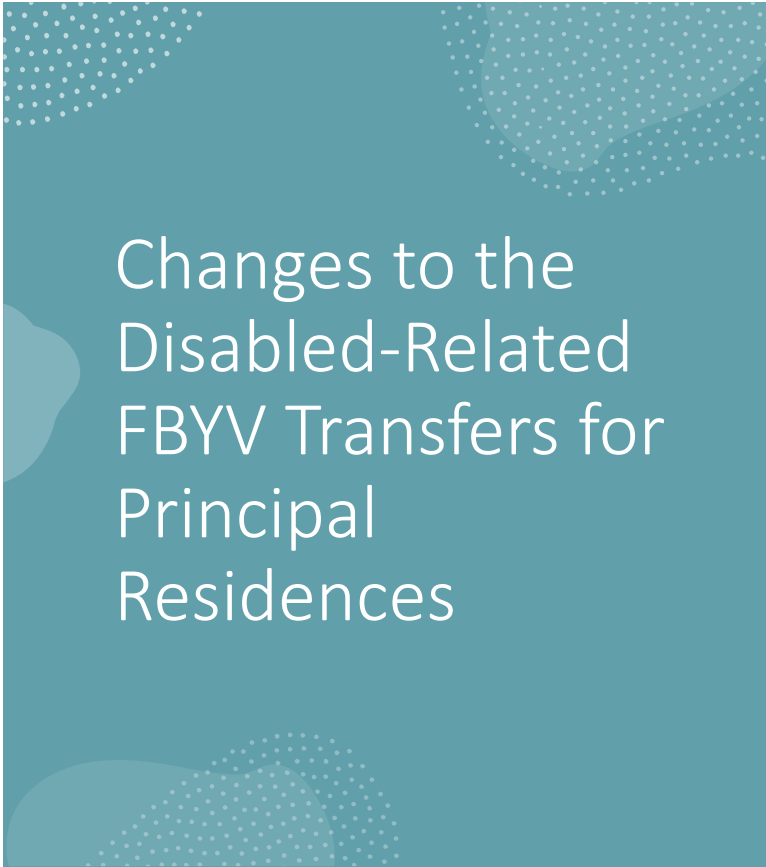
- 55 and older
- Severely Disabled
- Victims of Certain Wildfires and Natural Disasters



55 and Older Exclusion

- Enhances the prior 55+ exclusion for changes in principal residences in a number of areas:
 - 1) Old law was just intra-county moves and progressively limited number of inter-county moves (had dwindled down to 10 counties). Prop. 19 allows the move ANYWHERE in California.
 - 2) Old law generally* required that value of new home be equal to or less than value of old home. New law allows move to even a more expensive home (but any amount in excess of value of old home is added to the transferred FBV).
 - 3) This exclusion can be used up to three times during the taxpayer's lifetime (prior law was only once per lifetime).

* In certain circumstances, new home could be as much as 110% of the value of the hold home.



Changes to the Disabled-Related FBYV Transfers for Principal Residences

Generally, the same
rules as the 55+
transfers (both
under prior law and
under Prop. 19).

(Will Discuss One
Current Ambiguity
on this Exclusion
Later On)



Prop. 19's Changes to **Disaster Relief** Base Year Transfers

Expansion Areas

- Allows transfer of assessed value anywhere in California (prior law was intra-county only).
- Expands the type of qualifying events to wildfires (in addition to disasters declared by the Governor)

Areas of Restriction

- Only covers **principal residences** (prior law was any property).
- Must purchase (or build) replacement property within two years of selling old property (prior law was 5 years from disaster).
- For replacement homes of higher value, any excess over value of old residence is added to factored based year value (old law only added to FBYV if more than 120% of old FMV)



A Number of Questions / Ambiguities in Prop. 19.

Per BOE Chief Counsel Memorandum (1/8/2021):

“Unfortunately, the text of Prop. 19 leaves a number of significant questions unanswered that are critical to Prop 19’s proper implementation and administration.”

A Number of Questions / Ambiguities in Prop. 19 (cont.)

In addition to the BOE, the California Assessors' Association raised a number of questions, concerns and recommendations for clarification legislation as well:

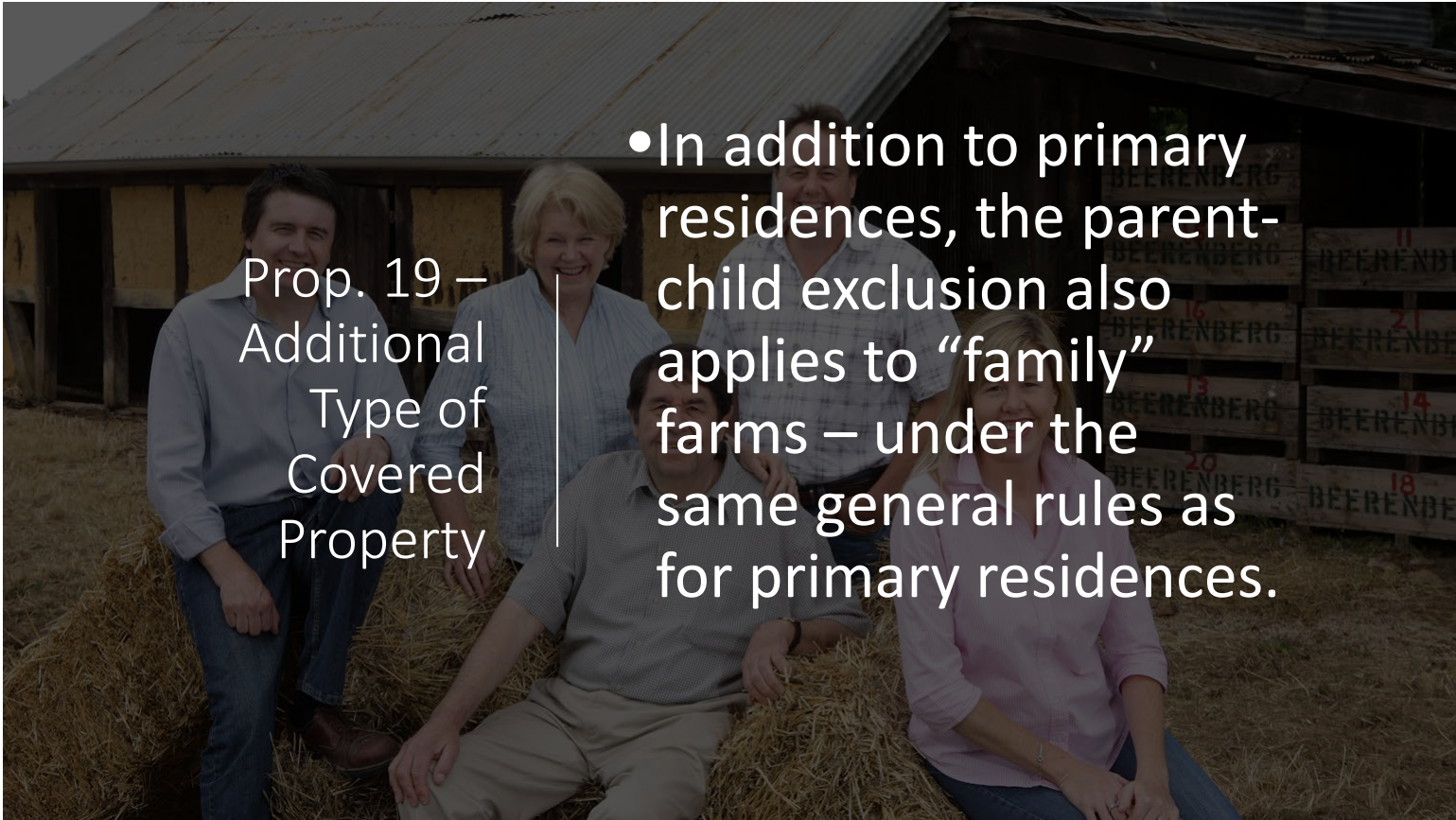
<https://www.boe.ca.gov/meetings/pdf/2021/011521-M1a2-Prop19-Matrix.pdf>



Prop. 19's Substantial Changes to the Parent-Child Exclusion

- Prop. 19 (which generally became effective back on February 16, 2021) **substantially limits** the parent-child (and grandparent-grandchild) exclusion:
- *Eliminates* the non-primary residence exclusion (up to \$1M of assessed value).
- Only allows the transfer of the factored base-year value from parent-to-child (or to parent or to grandchild) if the transferee uses (and continues to use) the property as their primary residence.
- Also, the exclusion on **primary residences** is limited to \$1M* (the difference between the FMV and factored base-year value at the time of transfer (or death) of the parent. Prior law had an *unlimited* exclusion for **primary residences**).

* The \$1M exclusion limitation will be adjusted upwards in future years for inflation.



Prop. 19 –
Additional
Type of
Covered
Property

- In addition to primary residences, the parent-child exclusion also applies to “family” farms – under the same general rules as for primary residences.

Special Notes About the Family Farm Exclusion

- This exclusion is available in addition to the primary residence exclusion.
- The farm property does not need to have a residence on the property.
- There is no per se requirement that the “family” farm must be owned/co-owned by family members – as long as an eligible family member transfers a farm to a qualified family member.



Definition of Family Farm under Prop. 19

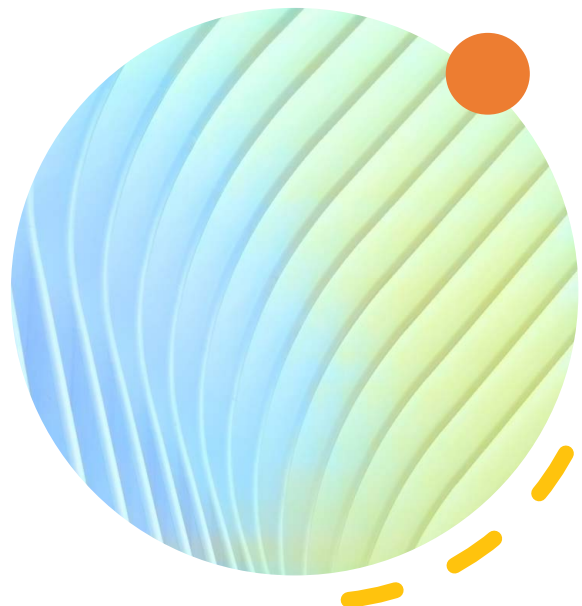
- Any real property that is under cultivation or being used for pasture or grazing or to produce any agricultural commodity, defined as any and all plant and animal products produced in California for commercial purposes.

Additional Requirements for Parent-Child Exclusion under Prop. 13

Transferee child must normally file for homeowner's exemption with the county **within 1 year** of the transfer. Also, must generally file for the qualified family transfer exclusion within 3 years of the transfer in order for the exclusion to apply retroactively to the date of transfer – otherwise prospective only (if still owned).

In general, the taxpayer must reside in the dwelling, and it must be his or her principal residence within 1 year.

Art. XIII, Sect. 3 of Cal. Constitution and Rev. & Tax Sect. 218





Initial Warmup on How Prop. 19 Works on Qualified Family Transfers

- **Scenario 1:** FMV is \$1,400,000 and Assessed Value is \$500,000. Since the FMV is less than \$1M above the FBV (only \$900,000 difference), child fully retains the parent's \$500,000 FBV at the time of transfer.
- **Scenario 2:** Same FMV \$1,400,000 as in scenario #1 above, but the Assessed Value is only \$270,000. Since the FMV is **MORE** than \$1M above the FBV (\$1,130,000 difference), child does not fully retain the parent's \$270,000 FBV.
- The \$130,000 excess (over the \$1M exclusion) is ADDED to the parent's \$270,000 FBV to arrive at a new assessed/FBV of \$400,000 at the time of transfer.

Prop. 19 – Example of How it Applies: Fully Qualified Transfer

On June 25, 2021, Geno Ramazzi passes away. His home in Watsonville, CA that he has had owned for more than 40 years had a factored base year value of \$200,000 and a FMV of \$900,000 at the time of death.

His daughter, Rena, inherits the property, which she moves into within a year of his passing as her primary residence and she completes all of the required forms and applies for the primary homeowner's exemption with the county within the required period of time.

Because all of the Prop. 19 requirements have been met, and the difference between the FMV and the FBV was less than \$1M, Geno's factored-based year value continues on with Rena, so long as she maintains it as her primary residence.

Note that the assessor will keep track of the \$900K FMV at the DOD and increase that amount every year by the applicable inflation amount in case she no longer maintains the home as her primary residence anytime in the future.

Prop. 19 Example #2: Full Transfer of FBV – Parent/Child

- Homer Jackson gives his home to his daughter, Noriko, on June 2, 2021. At the time of the gift, the home had a FMV of \$750,000 and an assessed value of \$400,000.
- Because the FMV of \$750K was not more than \$1M over its FBV (it is only \$350K more), the FBV will carryover, **in full**, to the property when it is transferred to Noriko (assuming Noriko moves into the home as her primary residence and files for the homeowner's exclusion within 1 year).

Prop. 19 –
Examples of
How it
Applies:
Qualified
Transfer to
Child, but
STILL an
Increase in
Assessment
for Low-to
Middle-Class
Families

On July 25, 2021, Robert Washburn, a long-retired school custodian passes away. He originally purchased his home in Menlo Park, CA for \$34,500 in 1971. At the time of his death the property was worth \$2,500,000 and it was assessed at \$89,599.

His son, James, inherits the property. He had moved in with her father five years prior to his death to take care of his ailing father, as his father did not have enough savings and retirement income to have in-home care.

James inherits the property, completes all of the required forms and applies for the homeowner's exemption with the county within the required period of time.

While this is a qualified parent-child transfer under Prop. 19, because the FMV of the property was more than \$1M in excess of the assessed value @ DOD, the property tax assessment will increase as a result of Prop. 19 (as compared to prior law where there would have been no tax increase).

The FMV @ DOD was \$2,410,401 over its assessed value. Because this more than the \$1M limit that applies under Prop. 19, the excess (\$1,410,401) is added to dad's prior assessment of \$89,599 – to arrive at a new FBRV and assessment as of the DOD for James of \$1,500,000 – resulting in annual property taxes of approx. \$15K.

Note that the assessor will keep track of the \$2.5M FMV at the DOD and increase that amount every year by the applicable inflation amount in case James no longer maintains it as his primary residence.

Prop. 19 – Examples of How it Applies: Full Transfer of FBV for High-Wealth Family

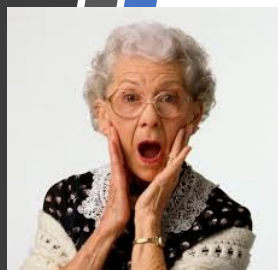
On July 25, 2021, Jose Medina passes away. At the time of his passing his home in Atherton, CA has FBV of \$5,000,000 and its FMV was \$5,900,000.

His son, Richard, inherits the property and moves into the property so he can be closer to work at Facebook in Menlo Park.

Richard completes all of the required forms and applies for the homeowner's exemption with the county within the required period of time.

This is a qualified parent-child transfer under Prop. 19, and because the FMV of the property was NOT more than \$1M in excess of the assessed value @ DOD, the property tax assessment will not increase upon Jose's passing.

Prop. 19 – Examples of How it Applies: Economic Impacts in the Real World



Same facts as in the Robert Washburn scenario (\$2.5M FMV vs. \$89,599 FBV), except that instead of the son James already been living in the house, Robert's sister, Marsha, had been living in the property with Robert for 30 years with Robert prior to his death.

His son, James, still inherits the property and wants to continue to allow his aunt Marsha to live in the home as she cannot afford a place of her own on her very limited income. James does not make the residence his home.

The transfer is NOT a qualified transfer under Prop. 19, because the property will NOT be used by James as his primary residence within 1 year of his dad's passing.

As such, there will be an increase in annual property taxes of almost \$24K per year as a result of Prop. 19 (it would have remained the same under prior law).

If neither James or his aunt Marsha can collectively pay the now \$25K per year annual property tax bill, James may potentially be forced to sell the property and Marsha will likely have to move out of the area.



Prop. 19: BOE Guidance

- Ambiguity #1 – Do all children have to make the home their personal residence in order to take the maximum exclusion or will only one transferee suffice?
- *Initial* BOE Guidance: Only one child is required to make the home their primary residence for the maximum exclusion to apply.

Source – BOE Chief Counsel Memorandum (1/8/2021):

<https://www.boe.ca.gov/meetings/pdf/2021/011421-M1a1-Legal-Analysis.pdf> [Pg. 7 – Q&A 2]

21



Prop. 19 BOE Guidance

- **Ambiguity #2:**

What happens if a qualified family transferee no longer maintains the home as their primary residence after qualifying for the new parent/child exclusion?

Initial BOE guidance: “At the time the family home is no longer the primary residence of a transferee, the change in ownership exclusion that applied at the initial transfer of the family home is lost. Therefore, the property is not reassessed, and instead should be taxed at the factored base year value that the property would have had the parent-child exclusion not been applied.”

Source: – BOE Chief Counsel Memorandum (1/8/2021):

<https://www.boe.ca.gov/meetings/pdf/2021/011421-M1a1-Legal-Analysis.pdf> [Pg. 9 – Q&A 4]

22

BOE Guidance on the Severely Disabled Exclusion

- Ambiguity #3:

For the new severely disabled exclusion, what is the definition of “severely disabled?”

- “Severely disabled” is more broad than “severely and permanently disabled” as defined in Rev. and Tax Code section 74.3, subdivision (b) and as required by Rev. & Tax Code section 69.5, and is not limited to a physical disability.”

Source: – BOE Chief Counsel Memorandum (1/8/2021):

<https://www.boe.ca.gov/meetings/pdf/2021/011421-M1a1-Legal-Analysis.pdf> [Pg. 5 – Q&A 2]

23

BOE Guidance on Severe Disability Exclusion (Cont.)

- Rev. & Tax Code Section 74.3(b):

For purposes of this section, "a severely and permanently disabled person" is any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, that results in a functional limitation as to employment or substantially limits one or more major life activities of that person, and that has been diagnosed as permanently affecting the person's ability to function, including, but not limited to, any disability or impairment that affects sight, speech, hearing, or the use of any limbs.

24

Prop. 19 Updates – Numerous New Exclusion Forms

- BOE-19-B, *Claim for Transfer of Base Year Value to Replacement Primary Residence for Persons at Least Age 55 Years*
- BOE-19-C, *Certification of Value by Assessor for Base Year Value Transfer*
- BOE-19-D, *Claim for Transfer of Base Year Value to Replacement Primary Residence for Severely Disabled Persons*
- BOE-19-DC, *Certificate of Disability*
- BOE-19-G, *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021*
- BOE-19-P, *Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021*
- BOE-19-V, *Claim for Transfer of Base Year Value to Replacement Primary Residence for Victims of Wildfire or Other Natural Disaster*

25

Prop. 19 Updates – Numerous New Exclusion Forms (Cont.)

In addition, the BOE has amended the following four existing forms:

- BOE-60-NR, *Notice of Rescission of Claim to Transfer Base Year Value to Replacement Dwelling Under Revenue and Taxation Code Section 69.5 (Propositions 60/90/110)*
- BOE-502-A, *Preliminary Change of Ownership Report*
- BOE-502-AH, *Change of Ownership Statement*
- BOE-502-D, *Change in Ownership Statement Death of Real Property Owner*

26

Prop. 19 Updates – Pending Legislation to Retroactively Delay Prop. 19's Changes in the Parent/Child Exclusion until 2023

June 4, 2021

- S.B. 668 would, if held constitutional, essentially postpone most of the changes in the parent/child (incl. grandparent / grandchild) exclusions under Prop. 19 until February 16, 2023 – except that the non-primary residence exclusion will be limited to \$1M of FMV (versus \$1M of *assessed value* under pre-Prop. 19 law).
- Status as of June 1, 2021: Last heard in the Senate Government and Finance Committee
- Legislative updates on this bill can be found at:
- https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220SB668

27

BOE issues Proposed Regulation on Prop. 19

On June 1, 2021, the BOE issued an LTA (2021/022) regarding their issuance of proposed Property Tax Rule 462.520, regarding the qualified family transfer exclusions under Prop. 19.

BOE hearing currently scheduled for July 27 & 28, 2021.

The proposed rule generally follows prior BOE guidance and provides many excellent examples of how Prop. 19 applies in qualified family transfers.

Additional Information Available at:
<https://www.boe.ca.gov/proptaxes/pdf/lta21022.pdf>



The (Non) Tax-Planning Point

As mentioned previously, the exclusion under the new Prop. 19 parent-child exclusion is apparently not only lost when a child no longer uses the inherited (or otherwise obtained from the parent) home as their primary residence, but the factored base-year value is normally calculated based on the fair market value of the home at the time of the original transfer to the child, increased (factored) for all for the time it was held under the exclusion.

Therefore, in a downturn in the real estate market, unlike under slightly different situations, normally it will not be wise to intentionally have a change of status in the property (common practice for change of ownership situations during severe real estate downturns where $FMV < FBV$) during the economic downturn.



Master of Science in Taxation (MST)

Interested in gaining greater confidence in your tax research skills?

Do you understand the basic tax rules for mergers, but not the entire set of Type A-G reorgs?



Ramp up your tax skills and knowledge, earn your MST today!

Learn more about the MST program, what our alumni have to say, and sign up to attend an Information session.

Contact: lucas-school@sjsu.edu



Advanced Certificate in International Taxation

WITH THE SILICON VALLEY EXPERIENCE



study.sjsu.edu/InternationalTax



DEEPEN YOUR TAX KNOWLEDGE AND ACCELERATE YOUR CAREER POTENTIAL

with an Advanced Certificate in International Taxation. If you have an interest in managing cross-border tax matters, earn this unique qualification through a post-graduate certificate designed for tax professionals. The program provides an in-depth study of this specialized area of tax to enhance your skills and knowledge around topics such as US and foreign corporations. Customize your three-course (9-unit) International Taxation Certificate by choosing from several courses specific to international tax.



"International taxation is a key practice area for all tax professionals and is a smart way to broaden your career options and gain confidence in a complex yet important area."

– Steven K. Shee, VP of Tax
Applied Materials

INTERNATIONAL TAX PROFESSIONALS CAN

Ensure
compliance with
tax regulations
globally



Identify issues
and provide
solutions to
clients



Run a business
effectively on a
global scale



ADMISSION REQUIREMENTS

A Master of Science in Taxation (or equivalent)
A 3.0 GPA or higher

FOR COMPLETE DETAILS
study.sjsu.edu/InternationalTax
lucas-school@sjsu.edu

Advanced Certificate in High Technology Taxation

WITH THE SILICON VALLEY EXPERIENCE

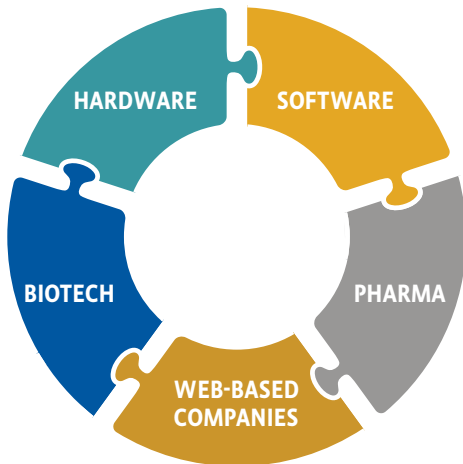


study.sjsu.edu/HighTechTax



EARN AN ADVANCED CERTIFICATE IN THE HEART OF SILICON VALLEY.

The Advanced Certificate in High Technology Taxation is a distinctive qualification for tax professionals pursuing roles in the technology sector. Customize your three-course (9-unit) certificate by choosing from an array of courses focused on high technology tax matters, including Tax Considerations for High Technology Companies, Taxation of Partnerships, Corporation Reorganizations, and Employment Taxation and the Modern Workforce.



HIGH TECHNOLOGY TAX PROFESSIONALS CAN

- Provide tax solutions for hardware, software and web-based companies, as well as pharmaceutical, biotech, communications, and green technologies
- Provide expertise in international tax, tax rules for R&D, and business structures

"Identifying compliance and planning issues as well as opportunities for high tech companies requires advanced tax knowledge in the treatment of R&D and restructuring. Expanding your MST skillset with additional coursework is a smart way to advance your career and take on more challenging and exciting work."

—Mark Hoose, VP of Tax and Trade at Intuitive, MST Program Professor

ADMISSION REQUIREMENTS

A Master of Science in Taxation (or equivalent)
A 3.0 GPA or higher

FOR COMPLETE DETAILS
study.sjsu.edu/HighTechTax
lucas-school@sjsu.edu

MASTERS OF SCIENCE IN TAXATION (MST) SCHEDULE

Summer 2021

Summer classes held via Zoom

Tax Policy Capstone

Bus 223H Capstone course that examines the principles and policies that underlie and shape tax systems and rules. Students gain a broader perspective of the tax law beyond its technical application, and learn how tax, economic, social and environmental policies interact. Completion of this course satisfies the MST comprehensive project requirement.

Prerequisites: Completion of at least 3 tax core classes; take towards end of your program of study.

Instructors: Prof. Annette Nellen, JD, MBA, CPA
San José State University

Thursdays, June 24 to August 5; 6 to 10 pm
Saturday, July 10; 9 am to 5 pm
One class online asynchronous (can do it 6/17)

This required capstone is only offered in summer.

State Taxation Fundamentals

Bus 225F Introduction to the legal foundation, nature and operation of key state and local taxes. Constitutional constraints regarding nexus, sourcing and apportionment are covered. Additional topics include research techniques, compliance and planning considerations, current issues and state tax reform.

Prerequisites: Bus 223A

Instructor: Prof. Joel Busch, JD, MST, CPA

Tuesdays June 15 to August 3; 6 – 10 pm
Saturday July 24; 9 am to 5 pm

Data Analytics and Security

BUS 225E – Understanding and hands-on practice of identifying and using data for tax and accounting applications, when and how to use, practice with key tools. Understand security issues in tax work and practices and tools for avoiding problems.

Instructor: Steven Pocoroba, MST
Director, PwC

Mondays, June 14 to August 9; 6 - 10 pm
No class on July 5
Saturday, June 26; 9 am to 5 pm

Prerequisites: Graduate standing

Tax Considerations for High Tech Companies

BUS 225V - Explores the nature of high tech companies, special features, and why tax issues exist. In depth learning about tax incentives for innovation including the research credit, treatment of intangibles, stock options, multi-stage financing, multijurisdictional considerations, and book-tax differences.

Prerequisite: Bus 223A (or concurrently)

Instructor: Mark Hoose, VP Tax & Trade, Intuitive Surgical

Wednesdays, June 16 to August 4; 6 – 10 pm
Saturdays, July 17 and 31; 9 am to 1 pm
Not available to students who took Bus 223E.

Check website below for syllabus and assignment for the first class meeting.
All classes require graduate standing.

If you are not enrolled in the MST Program and want to take a course via "Open University" please see requirements at the website noted below.

All 3-unit classes meet from 6:00 – 10:00 p.m. except as noted and for Saturday classes which are from 9A – 1P or 9A – 5P (see schedule).



COLLEGE OF BUSINESS
GRADUATE PROGRAMS

MST Program Director
Prof. Annette Nellen
408-924-3508
annette.nellen@sjsu.edu

Catherine Dougherty,
Program Coordinator

catherine.dougherty@sjsu.edu
408-924-3424

CLASS FEE

IS

\$1,935

(\$645 FOR 1 UNIT
CLASS; \$1,290 FOR
2 UNIT CLASS)

All classes held online via
Zoom and Canvas due to
SJSU policy due to
Coronavirus.

MASTER OF SCIENCE IN TAXATION SCHEDULE

Fall 2021 (6 courses including one online)

SJSU plans for courses to be held in person for fall unless not allowed by the county, SJSU or the CSU. The MST Program has opted to use a hybrid model for fall where some class meetings will be on campus in the classroom and the rest will be held via Zoom. There will be no Zoom option for the in-person sessions. The schedule below indicates the dates that each class will meet in the classroom at SJSU.

Foundation for Understanding Taxation

BUS 227E (1 unit) Legal foundation of taxes, types of taxes, and underlying theories, definitions and concepts. How to analyze transactions and activities for tax consequences. Helps strengthen one's overall understanding of taxation and application of analytical skills to resolving tax issues.

Prerequisite: graduate standing; at least one undergraduate tax course.

Instructor: Prof. Annette Nellen, JD, MBA, CPA
San José State University
Monday/Wednesday Sept 1, 8, 13 & 15; 6 – 10 pm
In person sessions 9/1 and 9/15.

Tax Research and Decision Making

BUS 223A - Develops basics for tax research and evaluates the interrelationships of statutes, regulations, rulings and court cases. Identifies tax services and other primary research materials with emphasis on their use in tax decision-making.

Instructor: Prof. Annette Nellen, JD, MBA, CPA
Thursdays, 9/16 to 12/2; 6 - 10 pm
No class on 11/11 or 11/25
GWAR assignment due 11/23
In person sessions 9/16, 9/30, 10/14, 10/21, 12/2.

Taxation of Business Entities

BUS 223G – Income tax treatment of different types of business entities and their owners. Focuses on operations, reporting, formation, restructuring and termination. Selected special state and international tax rules, tax planning, and underlying tax policies also covered.

Prerequisite: Bus 223A (or concurrently)

Instructor: Prof. Joel Busch, JD, MST, CPA
Wednesdays, 9/29 – 12/8; 6 - 10 pm
No class on 11/24
In person sessions 9/29, 10/20, 11/3, 11/17, 12/1 and 12/8.

Advanced Individual Taxes (online, except for final exam)

BUS 225K - Interest tracing, passive activity losses, net operating losses, individual AMT and additional topics unique to individuals.

Prerequisite: Bus 223A; Must have the necessary hardware and software to complete this course which is completely online, other than for final exam.

Instructor: Prof. Annette Nellen, JD, MBA, CPA
Begins 9/20 and ends 12/4

Final exam on 12/4 from 9:30 am – 12:30 pm in the classroom.

Accounting for Income Taxes

BUS 225L - Interplay of income taxes and financial accounting, deferred taxes under FAS 109, post-benefit retirement, permanent reinvestment overseas, stock option accounting, R&D and software accounting.

Prerequisite: Bus 223A (or concurrently)

Instructors: Matt Walton, Tax Partner, Deloitte
Tuesdays, 9/21 to 11/30 6 – 10 pm

No class on 11/23

In person sessions 9/21, 9/28, 10/19, 10/26 and 11/30.

Taxation of Partnerships

BUS 223B - Income tax treatment of partners and partnerships and LLCs, including the creation, operation, liquidation and sale or other amalgamation of organizations. Special allocation and non-recourse debt arrangements are also covered. [counts as an entities elective]

Prerequisite: BUS 223A, graduate standing.

Instructor: Zachary Nolan, JD, LL.M.; Associate –
Mondays, 9/20 to 11/22; 6 - 10 pm

In person sessions 9/20, 9/27, 10/4, 10/18 and 11/22.

If not enrolled in the MST Program and you want to take a course via "Open University" please see requirements at the link below.



LUCAS GRADUATE SCHOOL
OF BUSINESS

Prof. Annette Nellen
Program Director

annette.nellen@sjsu.edu
408-924-3508

Catherine Dougherty
Program Coordinator

catherine.dougherty@sjsu.edu
408-924-3424

Check MST website for
syllabus, required text(s) to
obtain before classes begin,
and the assignment for the
first class meeting.

CLASS FEE
IS
\$1,935
(\$645 FOR 1 UNIT)

All classes held at
the main campus of SJSU or
online (see this schedule and
syllabus for details)