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Alternate Resolution with language recommended by Finance and Management Committee

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Approved as to Form and Legality



City Attorney's Office

OAKLAND CITY COUNCIL

RESOLUTION NO. _____ C.M.S.

INTRODUCED BY COUNCIL PRESIDENT LYNETTE GIBSON MCELHANEY

**RESOLUTION ESTABLISHING A CITY COUNCIL POLICY TO WIDELY
PUBLICIZE THE AVAILABILITY OF LOW INCOME TAX REFUNDS TO
THE PUBLIC.**

WHEREAS, the City of Oakland has previously adopted exemptions to property taxes for low income property owners in order to maintain an equitable tax system that does not unduly burden those least able to afford additional taxes; and

WHEREAS, Measure Z as approved by voters in 2014 established that property owners who occupy their own single family home, whose combined family income qualifies as very low income under federal guidelines and who apply for an exemption shall receive an exemption from the parcel tax; and

WHEREAS, the landscape and lighting assessment district first authorized in Oakland in 1989 includes an exemption for low income property owners; and

WHEREAS, Measure O as approved by voters in 1994 includes an exemption for low income property owners; and

WHEREAS, the 2014 American Community Survey estimates that just over 6,500 housing units are owned by households that earn less than \$25,000 annually and also that the almost 2000 households both own homes and earn below the poverty line; and

WHEREAS, very few low income property owners have taken advantage of the available exemption as evidenced by city records showing that only 186 owners received the exemption in FY2012/13, 165 in FY2013/14 and 166 in 2014/15 which approximately less than a 10% of eligible households; and

WHEREAS, the City Council wishes to adopt a policy to provide information on the City's website to notify the public of low income tax exemptions and explain on how to apply for the exemption; now, therefore be it

RESOLVED, that the City of Oakland hereby finds and determines that the foregoing recitals are true and correct and declares it shall be the policy of the City to provide

notice to property owners ~~by mail annually~~ of voter approved low income tax exemptions ~~at the time such tax is initially levied~~; and be it

FURTHER RESOLVED, it shall be the policy of the City to widely publicize the availability and method of claiming low income tax exemptions by posting such information on the City's website and at City facilities such as senior centers, libraries and other public facilities as needed to adequately publicize the exemption; and be it

FURTHER RESOLVED, it shall be the policy of the City to attempt to mitigate the costs of such noticing and information distribution activities to the extent possible through coordination with the County of Alameda, the Oakland Unified School District, and other local government agencies; ~~but however, the City this shall not be interpreted to required the City to provide notice on behalf of any other government agency~~; and be it

FURTHER RESOLVED, that this resolution shall be effective immediately upon passage.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, CAMPBELL-WASHINGTON, GALLO, GUILLÉN, KALB, KAPLAN, REID AND
PRESIDENT GIBSON MCELHANEY

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____
LATONDA SIMMONS
City Clerk and Clerk of the Council of the
City of Oakland, California