

**CITY OF OAKLAND**  
**LANDSCAPING & LIGHTING ASSESSMENT DISTRICT**  
**REFUND ELIGIBILITY POLICY**

**WHO IS ELIGIBLE:** Owner-occupant(s) of single family detached homes in which they reside and whose combined Family income, from all sources, for the previous calendar year is at or below the income level qualifying as very low-income for a Family of such size under Section 8 of the United States Housing Act of 1937, for such year.

**NOTE:** "Family" shall mean one or more persons related by blood, marriage or adoption, who are living together in a single Residential Unit and maintaining a common household. Family shall also mean all unrelated persons who live together in a single Residential Unit and maintain a common household.

**ANNUAL RENEWAL:** Taxpayers must apply for the refund annually. All required income documentation must be submitted along with the annual refund application.

**FAMILY INCOME:** Family income includes but is not limited to:

1. The full amount, before any payroll deductions, of wages and salaries, overtime pay, commissions, fees, tips and bonuses, and other compensation for personal services;
2. The net income from operation of a business or profession.
3. Interest, dividends, and other net income of any kind from real or personal property.
4. The full amount of periodic payments received from social security annuities, insurance policies, retirement funds, pensions, disability or death benefits and other similar types of periodic receipts, including a lump sum payment for the delayed start of a periodic payment.

5. Payment in lieu of earnings, such as unemployment and disability compensation, worker's compensation and severance pay.
6. Welfare assistance payments.
7. Periodic and determinable allowances, such as alimony and child support payments, and regular contributions or gifts received from persons not residing in the dwelling.
8. All regular pay, special pay and allowances of a member of the Armed Forces (whether or not living in the dwelling) who is head of the Family, spouse, or other Family member whose dependents are residing in the unit.
9. Any earned income tax credit to the extent it exceeds income tax liability.

**FAMILY INCOME DOES NOT INCLUDE:**

1. Casual, sporadic or irregular gifts.
2. Amounts that are specifically for or in reimbursement of the cost of Medical Expenses.
3. Lump-sum additions to Family assets, such as inheritances, insurance payments (including payments under health and accident insurance and worker's compensation), capital gains and settlement for personal or property losses.
4. Amounts of educational scholarships paid directly to the student or to the educational institution, and amounts paid by the Government to a veteran, for use in meeting the costs of tuition, fees, books and equipment. Any amounts of such scholarships, or payments to veterans, not used for the above purposes that are available for subsistence are to be included in income.
5. The hazardous duty pay to a Family member in the Armed Forces away from home and exposed to hostile fire.

6. Income from employment of children (including foster children) under the age of 18 years.
7. Payments received for the care of foster children.
8. Amounts specifically excluded by any other Federal statute from consideration as income for purposes of determining eligibility or benefits under a category of assistance programs that includes assistance under the 1937 Act. The following types of income are subject to such exclusion.
  - a. Relocation payments made under title II of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (42 U.S.C.) 4621-4638);
  - b. The value of the allotment provided to an eligible household for coupons under the Food Stamp Act of 1977 (7 U.S.C. 2011-2029).
  - c. Payments to volunteers under the Domestic Volunteer Service Act (43 U.S.C. 2011-2029).
  - d. Payments received under the Alaska Native Claims Settlement Act (43 U.S.C. 2011-2029).
  - e. Income derived from certain submarginal land of the United States that is held in trust for certain Indian tribes (25 U.S.C. 459e).
  - f. Payments or allowances made under the Department of Health and Human Services' Low-Income Home Energy Assistance Program (42 U.S.C. 8621-8629).
  - g. Payments or allowances made under the Department of Health and Human Services' Low-Income Home Energy Assistance Program (42 U.S.C. 8621-8629(b)).
  - h. Payments received from the Job Training Partnership Act (29 U.S. C. 1552(b)).

i. ~~Income derived from the disposition of funds of the Grand River Band of Ottawa Indians (Pub. L. 940540,90 Stat. 2503-2504.)~~

j. The first \$2,000.00 of per capita shares received from judgement funds awarded by the Indian Claims Commission or the Court of Claims (25 U.S.C. 1407-1408), or from funds held in trust for an Indian Indian Tribe by the Secretary of Interior (25 U.S.C. 117).

**2015/2016 SPECIAL ASSESSMENTS REFUND APPLICATION**  
**LOW INCOME REFUND ELIGIBILITY NOTIFICATION**

Landscaping and Lighting Assessment District (LLAD) allocates the costs of maintaining and servicing landscaped areas, recreation facilities and street lighting within the City of Oakland among residential and non-residential property owners.

Library Services Retention Assessment seeks to provide funds necessary to maintain and enhance library services in the City of Oakland.

Measure Z, also known as Public Safety and Violence Prevention Act of 2014 provides funding for Violence, Crime and Fire Prevention Program in the City of Oakland.

The billing and collection of the special assessments are handled by the County of Alameda. The assessment is listed as a separate item on your **2015/2016** property tax statement and **must be paid together with your property taxes.**

**To qualify for a low income refund, you must be the owner-occupant(s) of the property and your combined family household income for the previous year 2014 must meet the following eligibility criteria:**

Number in Household	Combined 2014 Household Income	Number in Household	Combined 2014 Household Income
1	32,200	5	49,700
2	36,800	6	53,400
3	41,400	7	57,050
4	46,000	8	60,750

**To apply for a refund, please follow the guidelines listed below:**

1. Complete a **2015/2016** Special Assessment refund application.
2. Submit the following documentation for each household member who received income in 2014.
  - a. Complete and sign copy of **2014** Federal Tax Return (1040) with attached schedules.
  - b. **2014** Social Security and SSI Benefit Statements. Please obtain a copy from the nearest Social Security Office or call **1-800-772-1213**. You must submit copies of SSA and SSI Benefits if you receive both.
  - c. **2014** Retirement Benefit/Pension Statement.

Other supporting documentation includes W-2 forms, banks interest statements, rent receipts, AFDC verification, other award letters.

For each household member who had no income in 2014 and who is 18 years or older, you must submit a No Income Affidavit. Please contact the Customer Service Section for the form.

3. **Submit proof of payment of the assessment with the LLAD refund application.**

Proof of payment can be any of the following:

- a. A copy of your **cancelled check** (front and back) paid to the Alameda County Tax Collector's Office.
- b. A **paid receipt** issued by the Alameda County Tax Collector's Office.

**Eligibility Notification**  
**Page 2**

- c. A copy of your 2015/2016 property tax statement **stamped paid** by the Alameda County Tax Collector's Office.

This procedure must be followed each year. Staff will continue to make every effort to handle each refund as expeditiously as possible. **The refund check will be mailed to you within 30 days after your application is approved.**

If you require additional information, please contact the Customer Service Section at (510) 238-3789.

OR

Visit our office between the hours of 8:00 A.M. and 4:00P.M., Monday, Tuesday, Thursday & Friday.  
Wednesday 9:30 A.M. to 4 P.M.

**OFFICE / MAILING ADDRESS**

City of Oakland  
Revenue Division  
250 Frank Ogawa Plaza, Suite 1320  
Oakland, CA 94612

- Notes:**
- 1) **Owners of multi-family units must submit copy of 2014 Federal Tax Return (Form 1040). If exempt or did not file a return, proof should be provided.**
  - 2) **Proof that both installment payments for the property tax were made should be submitted to our office on or before June 30, 2016.**



**CITY OF OAKLAND**

Parcel No.: \_\_\_\_\_

Application Date: \_\_\_\_\_

**SPECIAL ASSESSMENT REFUND APPLICATION (MAINTENANCE DISTRICTS ONLY)**

**ELIGIBILITY INFORMATION:** To qualify for a refund, you must (a) be the owner-occupant of the property, and (b) have a combined family income from *all* sources in 2014 not exceeding the levels defined as *very low income* according to the U.S. Housing Urban Development. *Very low income* levels for the City of Oakland are shown at right, below:

**INSTRUCTIONS:** To apply for a refund, complete all fields on this form and submit it between July 1, 2015, through June 30, 2016.

Under the column of *Income Source* below, include all sources of income actually received in 2014, including salaries, wages, Social Security, disability, AFDC, business earnings, etc. You must provide supporting documentation for these amounts. Examples of supporting documentation include income tax returns, payroll stubs, Social Security benefit letters, rent receipts, and other award letters.

**Submit the completed form, together with supporting documentation, to the Financial Services Agency, Business Tax Section, 250 Frank H. Ogawa Plaza, Suite 1320, Oakland, CA 94612. For further information, call (510) 238-3789.**

<i>Very Low Income Eligibility Levels</i>	
<i>Number in Household</i>	<i>Combined Family Income</i>
1.....	\$32,200
2.....	36,800
3.....	41,400
4.....	46,000
5.....	49,700
6.....	53,400
7.....	57,050
8.....	60,750

**Assessment Districts:**

- Landscape and Lighting
- Measure Z (Effective 7/1/2015)
- Measure O - Library

Name: \_\_\_\_\_

Last First MI

Address \_\_\_\_\_

Oakland, CA 946 \_\_\_\_\_ Daytime Phone: \_\_\_\_\_

RESIDENT NAME(S)	AGE	SEX	RELATIONSHIP	2014 INCOME	INCOME SOURCE	HOW VERIFIED
1			Head of Household			
2						
3						
4						
5						
6						
7						
<b>NUMBER IN HOUSEHOLD</b>			<b>TOTAL INCOME</b>			

I declare under penalty of perjury that I own and live in the dwelling for which I am requesting a special assessment refund; that the income stated above is the total income for my household, and that all information provided herein is true to the best of my knowledge. I understand that if any of the above information is found to be untrue, I may forfeit my eligibility. I further understand that this form may be subject to an audit, verification check, and possible denial of the refund. I hereby authorize the City of Oakland to verify any and all of the information herein provided.

\_\_\_\_\_  
Owner's Signature Date Co-Owner's Signature Date

FOR OFFICE USE ONLY	
COMMENTS: _____	_____
_____	Refund Approved
_____	Date Approved