

# Submit 2023 income



## City of Oakland

SPARE - Special Assessment Refunds and Exemptions  
150 Frank H. Ogawa Plaza, Suite 5342  
Oakland, CA 94612

SPARE@OaklandCA.gov

(510) 238-2942

TDD (510) 238-3254

### SPECIAL ASSESSMENT EXEMPTION APPLICATION LOW-INCOME AND LOW-INCOME SENIOR HOMEOWNERS FOR THE 2024-2025 PROPERTY TAX

**DEADLINE:** Applications received **on or before May 15th** or next business day thereafter may be eligible for early exemption. Early exemptions remove the qualifying Special Assessment measures before the tax bill is mailed. Applications and qualifying documentation received after May 15th or the next business day thereafter may be eligible for refund exemption. Refund exemptions are check payments equal to the amount of the qualifying exemptions. Checks will only be issued after both property tax payments are made.

To qualify for an exemption, complete and submit the following four (4) sections of this form and submit your complete income documentation.

Please refer to the **Directions** and **Qualifying Documentation** attachments for additional details.

#### 1. Homeowner Occupant Information:

First Name	Last Name	Phone Number	Email Address
Parcel Number	Parcel Address		
	Oakland 946 _____		
Other Names Used	Mailing Address if different than Parcel Address		

2. Under the column of Gross Income, please include **all** sources of income received in **2023**, including but not limited to salaries, Social Security, Disability, AFDC, business earnings, etc. **Qualifying documentation must be submitted** with the application or your application **will** be denied.

Resident Name	Age	Relationship	2023 Gross Income
1.		Property Owner	
2.			
3.			
4.			
5.			
6.			
7.			
8.			
Total Number of Residents =		Total Household Income: \$	

3. Please place a check mark in the appropriate qualification box(es), based on the household total income and threshold tables below.

<input type="checkbox"/> <b>Very Low Income Qualification</b> Table A	<input type="checkbox"/> <b>Low Income Qualification</b> Table B	<input type="checkbox"/> <b>Senior Low Income Qualification</b> Table C
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**TABLE A: Very Low Income Household Income Threshold**

Number in Household	2023 Very Low Income Maximum Household Income	Special Assessment Exemptions
1	\$ 51,800	CITY LANDSCP/LIGHT CITY LIBRARY SERV CITY LIBRARY SRV-D OAKLAND MEASURE AA OAKLAND ZOO TAX VIOLENCE PREV TAX 2020 OAK MEASURE Q
2	\$ 59,200	
3	\$ 66,600	
4	\$ 73,950	
5	\$ 79,900	
6	\$ 85,800	
7	\$ 91,700	
8	\$ 97,650	

**TABLE B: Low Income Household Income Threshold**

Number in Household	2023 Low Income Maximum Household Income	Special Assessment Exemptions
1	\$ 62,150	CITY LIBRARY SERV OAKLAND MEASURE AA OAKLAND ZOO TAX 2020 OAK MEASURE Q
2	\$ 71,000	
3	\$ 79,900	
4	\$ 88,750	
5	\$ 95,850	
6	\$ 102,950	
7	\$ 110,050	
8	\$ 117,150	

**(only for Seniors 65 years or older on or prior to July 1, 2024 and requires Proof of Age)**

**TABLE C: Senior Low Income Household Threshold**

Number in Household	2023 Senior Low Income Maximum Household Income	Special Assessment Exemptions
1	\$ 78,550	CITY LIBRARY SERV CITY LIBRARY SRV-D OAKLAND MEASURE AA OAKLAND ZOO TAX 2020 OAK MEASURE Q
2	\$ 89,750	
3	\$ 100,950	
4	\$ 112,150	
5	\$ 121,150	
6	\$ 130,100	
7	\$ 139,100	
8	\$ 148,050	

4. **AFFIDAVIT:** I declare under penalty of perjury that I own and live in the dwelling for which I am requesting a special assessment exemption, 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 exemption. I hereby authorize the City of Oakland to verify all the information herein provided.

Applicant's Signature	Applicant's Name	Date

## Directions for Completing the Special Assessment Exemption Application

1. Please write clearly your name, phone number, email address, parcel number, the address of the parcel, and your mailing address. If your deed is under a maiden or married name that differs from your current name, please include the name(s) listed on your deed in "Other Names Used."

You may find your Assessor's Parcel Number (APN) in the top left corner of your Alameda County Secured Property Tax Statement.

Parcel Number	Tracer Number	Tax-Rate Area	Special Handling
8-619-8-1	01984000	17-022	990

Location of Property  
150 FRANK H OGAWA PLZ, OAKLAND  
Assessed to on January 1, 2022

2. Please write the name of each resident in the household, their age, the relationship to the property owner, and their total gross income for 2023. The supporting income documentation must be submitted with the application. For households with more than eight members, please attach a second sheet with their information. Write the total number of residents and the total household income in their respective boxes.
  - a. Please submit the complete **Federal 1040, 1040-EZ, or 1040-SR** tax return of each resident.
    - i. **Schedule 1, Schedule C, Schedule E**, and Statements are important when evaluating gross income. If you file these documents with your 1040 and they are missing from your application, your application **will** be denied.
  - b. If the resident is not required to submit a 1040 form with the IRS, please submit documentation showing the resident's total income. Such documents may include Social Security Benefit letters, bank statements showing deposits, rent receipts, pension documentation, proof of age if over 65, and other award letters.
  - c. A No-Income Affidavit is required for any household member that does not receive any income, unless that household member is both age 26 or younger and listed as a dependent on the homeowner's submitted tax return.
    - i. The No-Income Affidavit can be downloaded on our SPARE website:  
<https://www.oaklandca.gov/documents/special-assessment-no-income-affidavit>
  - d. Please submit a copy of your current **business tax license** if you rent property or operate a business in Oakland.
3. Please refer to the Tables in the Qualifying Document and check the appropriate box based on your household income threshold. If submitting for the Senior Low Income exemption, please include the proof of age.
4. The applicant should sign and date the Affidavit (Section 4 of the application).
5. Submit your application in one of the following ways:
  - a. Email your application to: [spare@oaklandca.gov](mailto:spare@oaklandca.gov)
  - b. Mail your application to: SPARE, 150 Frank H Ogawa Plaza Suite 5342, Oakland CA 94612
  - c. Drop off your application during normal business hours, Monday – Friday with the security guard at 150 Frank H Ogawa Plaza. There is a drop off box. Please place your application in an envelope.
  - d. In person submissions are accepted during open office hours. Please check our website for the current office hours.

## Qualifying Documentation for the Special Assessment Exemption Application

1. To qualify for exemptions, you must:
  - a. Be the owner occupant of the property. We may request a copy of the trust document if we cannot determine the owner occupant.
  - b. Meet a low income qualification threshold.
  - c. Submit your application and qualifying documentation within the deadline.
    - i. Early Exemption deadline: Before May 15<sup>th</sup> or next business day thereafter
    - ii. Refund Exemption deadline: After May 15<sup>th</sup> or next business day thereafter, not more than 1 year from the final Property Tax payment
  
2. To qualify for the exemption, you must be the owner and occupant of the property. Owners occupants should have the Homeowners exemption under their Tax Computation Worksheet on the property tax. A trust document may be requested if we cannot determine the owner occupant due to a trust ownership.

Tax Computation Worksheet			
Description	Full Valuation	x Tax Rate	= Tax Amount
LAND	108,208		
IMPROVEMENTS	252,487		
FIXTURES			
TOTAL REAL PROPERTY	360,695		
PERSONAL PROPERTY			
GROSS ASSESSMENT & TAX	360,695	1.3771 %	4,967.11
HOMEOWNERS EXEMPTION	-7,000	1.3771 %	-96.39
OTHER EXEMPTION			
TOTAL AD VALOREM TAX	353,695	1.3771 %	4,870.72

3. Applicants will qualify for exemptions if their total gross income does not exceed the threshold for the number of household members. Please contact us for the thresholds if there are more than 8 residents in your household.

**a. Very Low Income Qualification**

**TABLE A: Very Low Income Household Income Threshold**

Number in Household	2023 Very Low Income Maximum Household Income	Special Assessment Exemptions
1	\$ 51,800	CITY LANDSCP/LIGHT CITY LIBRARY SERV CITY LIBRARY SRV-D OAKLAND MEASURE AA VIOLENCE PREV TAX 2020 OAK MEASURE Q OAKLAND ZOO TAX
2	\$ 59,200	
3	\$ 66,600	
4	\$ 73,950	
5	\$ 79,900	
6	\$ 85,800	
7	\$ 91,700	
8	\$ 97,650	

**b. Low Income Qualification**

**TABLE B: Low Income Household Income Threshold**

Number in Household	2023 Low Income Maximum Household Income	Special Assessment Exemptions
1	\$ 62,150	CITY LIBRARY SERV OAKLAND MEASURE AA 2020 OAK MEASURE Q OAKLAND ZOO TAX
2	\$ 71,000	
3	\$ 79,900	
4	\$ 88,750	
5	\$ 95,850	
6	\$ 102,950	
7	\$ 110,050	
8	\$ 117,150	

**c. Senior Low Income Qualification**

**(65 years or older on or prior to July 1, 2024 and requires Proof of Age)**

**TABLE C: Senior Low Income Household Threshold**

Number in Household	2023 Senior Low Income Maximum Household Income	Special Assessment Exemptions
1	\$ 78,550	CITY LIBRARY SERV CITY LIBRARY SRV-D OAKLAND MEASURE AA 2020 OAK MEASURE Q OAKLAND ZOO TAX
2	\$ 89,750	
3	\$ 100,950	
4	\$ 112,150	
5	\$ 121,150	
6	\$ 130,100	
7	\$ 139,100	
8	\$ 148,050	

**4. Multiplex Parcels**

The exemption amount granted may be less than 100% if the property is a multi-unit parcel. A parcel with five or more units does not qualify for exemption.

Use Code as defined by Alameda County	Exemption Amount
Single Family Home	100%
Duplex	50%
Triplex	33%
Fourplex	25%
Five Units+	Not Eligible

5. All persons who conduct business and/or rent property or rooms in the City of Oakland are required to register and pay for an annual business tax certificate in order to be approved for an exemption. This includes any business with an Oakland operating address. Some examples include sole-proprietorships, gig economy workers, landlords renting Oakland properties.

For further information, please refer to the Oakland Business Tax website:

<https://www.oaklandca.gov/services/business-tax-applications-1>

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**Additional Information**

1. Application Status for the current SPARE year and additional information may be found on the SPARE website. <https://www.oaklandca.gov/services/spare>
2. Contact the SPARE team.
  - a. By Phone: (510) 238-2942
  - b. By Email: [spare@oaklandca.gov](mailto:spare@oaklandca.gov)
  - c. Please check our website for the current open office hours. To schedule an appointment, please contact us by Phone or Email.
3. For the exemptions pertaining to OUSD Measures G, H, and G1 (Oakland Unified School District Measures), please contact OUSD directly.
  - a. By Phone: (510) 879-8884
  - b. By Email: [ousdparceltax@ousd.org](mailto:ousdparceltax@ousd.org)
  - c. Visit their website at: <https://www.ousd.org/community/parcel-taxes>