

ORDINANCE NO. 4434 FOURTH SERIES

OCT 21 1980

AN ORDINANCE AMENDING SECTION 41.62 OF
THE SACRAMENTO CITY CODE RELATING TO
ELIGIBILITY FOR AND AMOUNT OF
THE SENIOR CITIZENS'
UTILITY USER'S TAX REFUND

BE IT ENACTED BY THE COUNCIL OF THE CITY OF SACRAMENTO AS FOLLOWS:

Section 41.62 of the Sacramento City Code is hereby amended to read as follows:

Sec. 41.62 Senior Citizens' Refund

(a) Notwithstanding the provisions of Sec. 41.61, a refund may be made to certain service users under the following conditions:

(1) The individual making application for the refund is over sixty-five (65) years of age, that such individual is a "head of household," that such individual has paid the tax imposed by Sections 41.52, 41.53 and 41.54 (or the tax imposed by one or two of those sections if only one or two of the services is provided to the individual's residence) for the twelve (12) months of the preceding calendar year including the amount so paid, that the combined annual gross income of the household of which such individual is head is less than nine thousand six hundred dollars (\$9,600) for the preceding calendar year, that the utility services for which such individual has paid tax were delivered to such individual's residence, and that such individual has made no other application for a refund for the same calendar year.

(b) The amount of the refund referred to in subsection (a) shall be thirty dollars (\$30.00) for the calendar year of 1980. For the year 1981 and following, the refund shall be as established by resolution of the City Council, provided that if no amount of refund is so established, the amount shall then be that of the previous year.

(c) Notwithstanding the provisions of subsection (b) to the contrary, the amount of refund referred to in subsection (a) shall be one hundred percent (100%) of the amount of tax paid during the preceding calendar year or thirty-six dollars (\$36.00), whichever is less, for the calendar year 1980 if the application referred to in subsection (a) is accompanied by a declaration under penalty of perjury as to the facts qualifying an individual for a refund as set forth in subsection (a)(1), together with proof of payment of tax in a form acceptable to the Director of Finance. For the years 1981 and following, the maximum dollar amount of refund provided for by this subsection shall be as established by resolution of the City Council, provided that if no amount is

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so established, the amount shall then be that of the previous year.

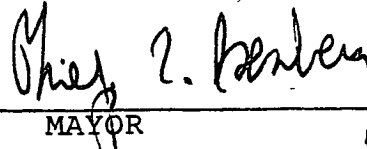
(d) The refund provided for in subsection (b) or (c) shall be applied for on a form prescribed by the City on or before April 15 and shall be payable in June of each year for the preceding calendar year.

(e) As used herein, "head of household" shall mean the person filing or who would file a federal income tax return as a head of household, or a single individual, or the husband or wife if a joint return is filed, but in such case, the individual applying for the refund must additionally declare that his or her spouse has not also applied for a refund for the same period of time.

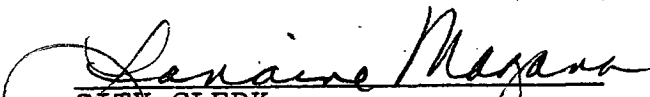
PASSED FOR PUBLICATION: OCT 14 1980

ENACTED: OCT 21 1980

EFFECTIVE: NOV 21 1980


MAYOR

ATTEST:


CITY CLERK

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