

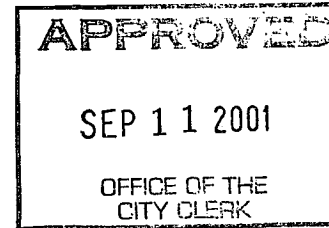
Sacramento Public Library

828 I Street  
Sacramento, CA 95814-2589  
916-264-2770  
FAX: 916-264-2755

August 23, 2001

City Council  
Sacramento, California

Honorable Members in Session



2.15

**SUBJECT:** Additional Library Services Assessment District #96-02

**LOCATION AND COUNCIL DISTRICT:** Citywide

**RECOMMENDATION:** It is recommended that City Council approve the attached procedures to provide low-income property owners a rebate of assessment paid under Additional Library Services Assessment District #96-02.

**CONTACT PERSON:**

Rick Hiseley, Library Authority Fiscal Officer, 264-2717  
Rita Goolkasian, Special District Analyst, 264-5236

**FOR COUNCIL MEETING OF:** September 11, 2001

**SUMMARY:**

This report requests approval of procedures drafted to implement the rebate of assessments by the Additional Library Services District #96-02 as directed by the Additional Library Services Assessment District Ordinance #96-039, Section 3.136.490 (c).

**BACKGROUND INFORMATION:**

On July 2, 1996 the City Council approved Ordinance No. 96-039 forming the Additional Library Services Assessment District #96-02 to provide additional library services to residents of the City of Sacramento. A provision of Ordinance No. 96-039 stated, "The City Council shall establish a procedure to provide to low-income property owners rebates of assessments paid by them." The report proposes the procedures to be implemented (Attachment 1) to effect the rebate of assessments to low-income property owners. The procedures establish:

- 1) Eligibility for the rebate shall be for owner occupied single-family dwellings.
- 2) The dwelling shall be the owner's primary residence.

- 3) The owner's total gross annual income shall not exceed 80% of the area median income as defined by Health and Safety Code subsection 50079.5.

As of March 2000 Sacramento County's area median income was \$52,900 for a family of 4. Based on this income, 80% of the area median income based on the number of people in the household would be:

<u>Persons in Household</u>	<u>Maximum Gross Household Income</u>
1 person	\$ 29,600
2 persons	\$ 33,850
3 persons	\$ 38,100
4 persons	\$ 42,320
5 persons	\$ 45,700
6 persons	\$ 49,100
7 persons	\$ 52,500
8 persons	\$ 55,850

The City of Sacramento began collecting the Assessment via the County Property Tax Bill in the 1997-98 tax year. The initial rebate will cover the property tax years 1997-98, 1998-99, and 1999-2000.

Low-income property owners will apply for the rebate by completing and submitting the "Library Assessment Rebate Application" (Attachment 2) along with a copy of the applicable year's Federal Income Tax return and a copy of the applicable paid property tax bill. Rebate Applications will be available at all City Libraries.

Proof of gross household income will be by submission of the Federal Income Tax return submitted for the year in which the last payment of the property tax year was collected. For the property tax year 1997-98 the 1998 Federal Income Tax return would establish gross income eligibility. For the property tax year 1998-99, the 1999 Federal Income Tax return would establish gross income eligibility, etc.

The initial notification to property owners for the 1997-98, 1998-99, and 1999-00 assessment rebates will be by individual letters mailed to the property owner of record for single family dwellings and notices published in the Sacramento Bee and the Daily Recorder. For subsequent years, notification will be by insert in the Utility Bill, and notices published in the Sacramento Bee and the Daily Recorder.

After adoption of procedures, Library staff will undertake the initial mailing and publishing of notices in the Sacramento Bee and the Daily Recorder. Staff anticipates that the initial mailing will be issued on or

about October 1, 2001. After the initial assessment rebate, the annual notification will occur on or about May 1 of each subsequent year. This provides homeowners time to complete their Federal Income Tax return by the filing deadline of April 15. The notification for rebate of 2000-01 Additional Library Services Assessment will be May 1, 2002.

**FINANCIAL CONSIDERATIONS:**

All assessments have been paid over to the Sacramento Public Library Authority. The Authority will pay rebates out of reserved funds. Rebates will not effect Library operations or impact City finances. Library staff estimates the initial rebate will total no more than \$200,000.

The initial rebate for eligible low-income property owners will be \$22.00 for the 1997-98 Assessment, \$22.66 for the 1998-99 Assessment, and \$23.34 for the 1999-00 Assessment. If a low-income property owner is eligible for all three years, the total rebate would be \$68.00.

**ENVIRONMENTAL CONSIDERATIONS:**

None

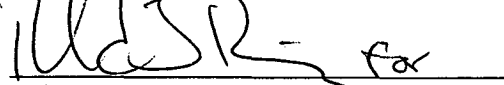
**POLICY CONSIDERATIONS:**

By Ordinance # 96-039, the City Council shall establish the procedures to provide low-income property owners rebates of assessment paid by them. Your approval of the attached procedures will fulfill this requirement.

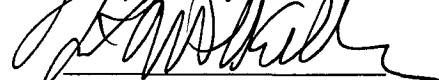
**MBE/WBE EFFORTS:**


No goods or services are being purchased under this report.

RECOMMENDATION APPROVED:

  
ROBERT THOMAS  
City Manager

Respectfully submitted

  
Richard M. Killian  
Library Director

  
Rick Hiseley  
Authority Fiscal Officer

attachments

CC2001-620

APPROVED

SEP 11 2001

OFFICE OF THE  
CITY CLERK

## RESOLUTION NO.

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF \_\_\_\_\_

### A RESOLUTION ADOPTING POLICY AND PROCEDURES FOR THE ADDITIONAL LIBRARY SERVICES ASSESSMENT DISTRICT #96-02 LOW- INCOME REBATE PROGRAM

**BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SACRAMENTO THAT:**

WHEREAS, on July 2, 1996 the Sacramento City Council adopted Ordinance No. 96-039 establishing the Additional Library Services Assessment District;

WHEREAS, Ordinance No. 96-039 specified that the Sacramento City Council "shall establish a procedure to provide to low-income property owners rebates of assessments paid by them;

NOW THEREFORE, the policy and procedures stated in Attachment 1 are hereby adopted to implement the Additional Library Services Assessment District #96-02 Low-income Rebate Program.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
FOR CITY COUNCIL USE ONLY

RESOLUTION NO.: \_\_\_\_\_

DATE ADOPTED: \_\_\_\_\_

**POLICY AND PROCEDURES  
FOR  
LIBRARY ASSESSMENT LOW-INCOME REBATE PROGRAM**

---

**BACKGROUND** Ordinance #96-039 established the Additional Library Services Assessment District #96-02 to be funded by an assessment on real property. Under the requirements of City Code Section 3.136.490(c) the City Council shall provide low-income property owners a rebate of this assessment.

---

**PURPOSE** Provide relief for all property owners whose gross household income is at or below eighty percent of the area median income, as established by the Secretary of Housing and Urban Development Department.

---

**POLICY** Sacramento Public Library, in accordance with City Code Section 3.136.490(c) of Ordinance #96-039 will provide eligible low-income property owners rebates of assessments paid by them if:

- a. the property was owner occupied; and
- b. the property was the owner's principal residence; and
- c. the gross household income is 80% or less of the area median income.

For the purposes of this policy, low-income households will be defined as:

Households with incomes 80% or less of the Sacramento County area median income as published annually by the Secretary of Housing and Urban Development Department.

The Sacramento Public Library Authority will maintain appropriate internal controls to identify potential rebate recipients, and oversee the necessary fiscal procedures to ensure that:

- a. eligible property owners in the assessment district are notified annually; and
- b. eligible recipients have been adequately identified and reviewed; and
- c. eligible applicants receive the rebate within 30 days following the close of the application period.

---

**DEFINITIONS** Area Median Income Means the median family income of a Sacramento County household as annually estimated by the United States

Department of Housing and Urban  
Development pursuant to Section 8 of  
the United States Housing Act of 1937.

Low-Income Households Means persons and families whose  
income does not exceed the qualifying  
limits for low-income families as  
established and amended from time to  
time pursuant to Section 8 of the  
United States Housing Act of 1937.  
Limits are adopted by the Secretary of  
Housing and Urban Development and  
posted in the California Administrative  
Code.

Owner Occupied  
Households

Means a single-family dwelling  
situated in Sacramento which is  
occupied by the owner and includes a  
dwelling unit in a stock cooperative,  
as defined by Section 110032.2 of the  
Business and Professions Code, and a  
condominium project, as defined by  
subdivision (c) of Section 11004.5 of  
the Business and Professions Code.

---

**PROCEDURES** In order to ensure adequate procedural and financial  
compliance the Sacramento Public Library Authority shall  
annually notify property owners in the assessment district  
of the rebate eligibility criteria, ensure that all rebate  
applicants have been adequately identified and reviewed and  
that all eligible applicants receive a timely rebate, as  
defined herein.

---

**ANNUAL  
PROCEDURES** Sacramento Public Library, Fiscal Services Department, will  
perform or cause to be performed the following procedures  
annually:

- 1) At the same time the City Manager annually prepares or  
causes to be prepared a report containing the  
information establishing the budget for assessments to  
be received, an estimated amount of refunds shall be  
identified and reserved for the purpose of making  
rebates to low-income property owners of assessments  
paid by them.
- 2) Ensure that all property owners have been notified of

---

the rebate eligibility criteria by:

- a. On or about October 1, 2001 the Library Authority shall mail a notice of potential rebate eligibility to owners of record of single-family residences within the City of Sacramento and publish a notice of potential rebate eligibility in the Sacramento Bee and the Daily Recorder. The application period will extend from the first date of publication for 30 calendar days.
  - b. On or about May 1 of each subsequent year the Library Authority shall include a notice of potential rebate eligibility in the City of Sacramento Utility Bill mailed to property owners and by publishing a notice of potential rebate eligibility in the Sacramento Bee and the Daily Recorder. The application period will extend from the first date of publication for 30 calendar days.
- 3) Provide applications to property owners. (Attachment A). Applications will be available through libraries located within the City of Sacramento.
  - 4) Applications received with a postmark within the 30-day application period will be processed for the rebate.
  - 5) Verify or cause to be verified the information received from property owners. To be eligible for the rebate the:
    - a. property must be owner occupied
    - b. property must be the owner's principal residence
    - c. property owner must be at or below 80% of the Sacramento County median income for the year in which the rebate is claimed
    - d. property owner has supplied a copy of the applicable Federal Income Tax return
    - e. property owner has supplied a copy of the applicable property tax bill
  - 6) Issue or cause to be issued a rebate check to eligible property owners within 30 days of the close of the application period.
-

**LIBRARY ASSESSMENT**  
**REBATE APPLICATION**  
**FOR PROPERTY TAX YEAR 1997-98**

For More Information, Call 264-\_\_\_\_\_

The Sacramento City Council has approved a Library Assessment Rebate Program, for low-income property owners who meet the following criteria:

1.) Are you a single family residence property owner?  
*If No you are not eligible for the rebate*  
*If Yes proceed to #2*

2.) Is the property your principal residence?  
*If No you are not eligible for the rebate.*  
*If Yes proceed to #3*

3.) Is your gross household income level in one of the following categories?

<u>Persons in Household</u>	<u>Maximum Gross Household Income</u>
1 person	\$ 29,600
2 person	\$ 33,850
3 person	\$ 38,100
4 person	\$ 42,320
5 person	\$ 45,700
6 person	\$ 49,100
7 person	\$ 52,500
8 person	\$ 55,850

*If No you are not eligible for the rebate*

*If Yes complete the remaining portion of this application*

Name \_\_\_\_\_

Property Address and Parcel Number: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Current Telephone number and Address \_\_\_\_\_  
\_\_\_\_\_

Social Security Number: \_\_\_\_\_  
(required in order to verify tax return information)

Number of dependent persons in household: \_\_\_\_\_

My "total gross household income" during 1998 was: \_\_\_\_\_

- 1) Please include a copy of your 1998 annual tax return.
- 2) Please include a copy of your 1997-98 property tax bill to verify ownership and parcel number.

Return this completed application by \_\_\_\_\_

To: **Sacramento Public Library**

828 I Street

Sacramento, Ca 95814

**LIBRARY ASSESSMENT**  
**REBATE APPLICATION**  
**FOR PROPERTY TAX YEAR 1998-99**

For More Information, Call 264-\_\_\_\_\_

The Sacramento City Council has approved a Library Assessment Rebate Program, for low-income property owners who meet the following criteria:

1.) Are you a single family residence property owner?  
*If No you are not eligible for the rebate*  
*If Yes proceed to #2*

2.) Is the property your principal residence?  
*If No you are not eligible for the rebate.*  
*If Yes proceed to #3*

3.) Is your gross household income level in one of the following categories?

<u>Persons in Household</u>	<u>Maximum Gross Household Income</u>
1 person	\$ 29,600
2 person	\$ 33,850
3 person	\$ 38,100
4 person	\$ 42,320
5 person	\$ 45,700
6 person	\$ 49,100
7 person	\$ 52,500
8 person	\$ 55,850

*If No you are not eligible for the rebate*  
*If Yes complete the remaining portion of this application*

Name \_\_\_\_\_

Property Address and Parcel Number: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Current Telephone number and Address \_\_\_\_\_  
\_\_\_\_\_

Social Security Number: \_\_\_\_\_  
(required in order to verify tax return information)

Number of dependent persons in household: \_\_\_\_\_

My "total gross household income" during 1999 was: \_\_\_\_\_

- 1) Please include a copy of your 1999 annual tax return.
- 2) Please include a copy of your 1998-99 property tax bill to verify ownership and parcel number.

Return this completed application by \_\_\_\_\_  
To: **Sacramento Public Library**  
828 I Street  
Sacramento, Ca 95814

**LIBRARY ASSESSMENT**  
**REBATE APPLICATION**  
**FOR PROPERTY TAX YEAR 1999-00**

For More Information, Call 264-\_\_\_\_\_

The Sacramento City Council has approved a Library Assessment Rebate Program, for low-income property owners who meet the following criteria:

1.) Are you a single family residence property owner?

*If No you are not eligible for the rebate*

*If Yes proceed to #2*

2.) Is the property your principal residence?

*If No you are not eligible for the rebate.*

*If Yes proceed to #3*

3.) Is your gross household income level in one of the following categories?

<u>Persons in Household</u>	<u>Maximum Gross Household Income</u>
1 person	\$ 29,600
2 person	\$ 33,850
3 person	\$ 38,100
4 person	\$ 42,320
5 person	\$ 45,700
6 person	\$ 49,100
7 person	\$ 52,500
8 person	\$ 55,850

*If No you are not eligible for the rebate*

*If Yes complete the remaining portion of this application*

Name \_\_\_\_\_

Property Address and Parcel Number: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Current Telephone number and Address \_\_\_\_\_  
\_\_\_\_\_

Social Security Number: \_\_\_\_\_

(required in order to verify tax return information)

Number of dependent persons in household: \_\_\_\_\_

My "total gross household income" during 2000 was: \_\_\_\_\_

- 1) Please include a copy of your 2000 annual tax return.
- 2) Please include a copy of your 1999-00 property tax bill to verify ownership and parcel number.

Return this completed application by \_\_\_\_\_  
To: **Sacramento Public Library**  
828 I Street  
Sacramento, Ca 95814

THE DAILY RECORDER

~ SINCE 1911 ~

1115 H Street, P.O. Box 1048, Sacramento, California 95812  
Telephone (916) 444-2355 • Fax (916) 444-0636

SAC. CITY CLERK  
915 I ST. #304  
SACRAMENTO, CA - 95814

**PROOF OF PUBLICATION**

(2015.5 C.C.P.)

State of California )  
County of Sacramento ) ss

Notice Type: GSCL2 SAC CITY LEGAL NOTICE

Ad Description: AD NO 9372

I am a citizen of the United States; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of the printer and publisher of the DAILY RECORDER, a daily newspaper published in the English language in the City of Sacramento, County of Sacramento, and adjudged a newspaper of general circulation as defined by the laws of the State of California by the Superior Court of the County of Sacramento, State of California, under date May 2, 1913, Case No. 16,180. That the notice, of which the annexed is a printed copy, has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates: to-wit:

11/19/2001, 11/20/2001

*Sac Burrows*

Executed on: 11/20/2001  
At Los Angeles, California

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

*C. Bramble*

Signature

This space for filing stamp only

RECEIVED  
CITY CLERK'S OFFICE  
CITY OF SACRAMENTO

Nov 26 9 08 AM '01

SC#: 321359

**PUBLIC NOTICE  
ADDITIONAL LIBRARY SERVICES  
ASSESSMENT REBATE**

**Rebate Description** The Sacramento City Council has approved a Library Assessment Rebate Program for low income property owners who have paid the assessment as part of their annual property tax and who meet the rebate criteria.

**Eligibility Criteria**

1. Only owner-occupied residences are eligible. This means that you must be the registered property owner and permanently reside in the residence.  
2. Your total reported household income in the year for which you are applying must not exceed:  
\$29,600 for 1 person \$45,700 for 5 people  
\$33,850 for 2 people \$49,100 for 6 people  
\$38,100 for 3 people \$52,500 for 7 people  
\$42,300 for 4 people \$55,850 for 8 people  
3. Your property tax bill must have been paid for the year for which you are applying.

If all three of the above conditions apply to you for 1998, 1999 or 2000, you may be eligible for a rebate.

**Application Process** You may pick up an application at the main desk of any branch of the Sacramento Public Library. The completed application must be returned to the Sacramento Public Library Assessment Rebate, 828 I Street, Sacramento, CA 95814 by December 15, 2001.

Should you have any questions regarding this notice, please contact Rick Hiseley, Fiscal Officer, Sacramento Public Library, at (916) 264-2717.

SACRAMENTO CITY COUNCIL  
By: VALERIE A. BURROWS, City Clerk  
AD NO: 9372  
11/19/01, 11/20/01

SC- 321359#

*Valerie A. Burrows*