



CITY OF SACRAMENTO

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CITY MANAGER'S OFFICE
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DEPARTMENT OF FINANCE
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ROOM 112
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JACK R. CRIST
DIRECTOR OF FINANCE
FRANK MUGARTEGUI
ASSISTANT DIRECTOR

February 12, 1980

City Council
Sacramento, California

Honorable Members in Session:

SUBJECT: UTILITY USERS TAX REBATE — SENIOR CITIZENS
AND 100% DISABLED PERSONS

SUMMARY

The attached report recommends the adoption of ordinances amending the City's Utility Users Tax Rebate Program for FY 1979-80.

BACKGROUND

At the February 26, 1980 meeting of the Budget and Finance Committee, the Committee reviewed the report and authorized its transmittal to the City Council for adoption.

RECOMMENDATION

It is recommended that the City Council adopt the attached ordinances.

Respectfully submitted,

Frank Mugartegui
Frank Mugartegui
Assistant Director of Finance

Recommendation Approved:

Walter J. Slife
Walter J. Slife
City Manager

Attachments
FA:80068:FM/mm

APPROVED for Pub.
BY THE CITY COUNCIL
CONT. TO 3-4-80
FEB 26 1980

February 26, 1980
All Districts **APPROVED**
BY THE CITY COUNCIL

MAR 4 1980

OFFICE OF THE
CITY CLERK

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CITY CLERK



CITY OF SACRAMENTO

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February 12, 1980

Budget and Finance Committee
City Council
Sacramento, California

Honorable Members in Session:

SUBJECT: UTILITY USERS TAX REBATE — SENIOR CITIZENS AND 100% DISABLED PERSONS

SUMMARY

This report recommends the adoption of the attached ordinances.

BACKGROUND

The subject program was modified with the adoption of the Budget by the City Council for FY 1979-80. The changes made to the Utility Users Tax Rebate Program were as follows:

1) Senior Citizens:

Increase the senior citizens' rebate to cover 100% of the utility users tax paid up to a maximum of \$30.00 per calendar year and increase the gross income maximum from \$6,500 to \$9,600.

2) 100% Disabled Persons:

The program was expanded to include 100% disabled persons for a one-year experimental basis. 100% disabled persons would also be entitled to a 100% rebate of the utility users tax paid up to a maximum of \$30.00 per calendar year.

FINANCIAL

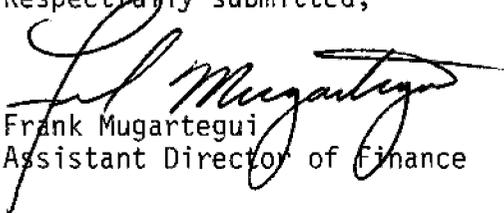
Funding of this program was provided for in the FY 1979-80 Budget.

Budget and Finance Committee
February 12, 1980
Page 2

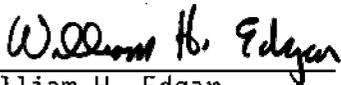
RECOMMENDATION

It is recommended that the Budget and Finance Committee approve and direct staff to forward the attached ordinances 1) amending Section 41.62, Article VI of Chapter 41, relating to senior citizens, by increasing the annual gross income from \$6,500 to \$9,600 and the refund of tax paid from 50% to 100% or \$30.00, whichever is less; and 2) enacting the 100% Disabled Persons Utility Users tax Rebate Program.

Respectfully submitted,


Frank Mugartegui
Assistant Director of Finance

Recommendation Approved:


William H. Edgar
Assistant City Manager

Attachments
FA:80068:FM/mm

February 26, 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 applying for the refund must sign a declaration under penalty of perjury stating that such individual 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 (\$9,600.00) 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;

(2) The declaration referred to in subsection (a)(1) must be filed with the City on or before April 15 of each year on a form prescribed by the City.

(b) The amount of the refund referred to in subsection (a) shall be one hundred percent (100%) of the amount of the tax paid during the preceding calendar year, or thirty dollars (\$30.00), whichever is less. The refund shall be payable in June of each year for the preceding calendar year.

(c) 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:

ENACTED:

EFFECTIVE:

ATTEST:

CITY CLERK

APPROVED

MAYOR BY THE CITY COUNCIL

MAR 4 1980

OFFICE OF THE
CITY CLERK

ORDINANCE NO.

4323

FOURTH SERIES

AN ORDINANCE ADDING SECTION 41.63 TO THE
SACRAMENTO CITY CODE RELATING TO AN
EXEMPTION FROM THE UTILITY USER'S TAX FOR
PERSONS WHO ARE TOTALLY AND PERMANENTLY DISABLED

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

SECTION 1.

Section 41.63 hereby is added to Chapter 41 of the Sacramento City Code to read as follows:

Sec. 41.63 Disabled person's 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 applying for a refund must be totally and permanently disabled. As used herein, "totally and permanently disabled" means that an individual is unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last for a continuous period of twelve (12) months or more or can be expected to result in death.

(2) The individual applying for a refund under this section must provide a declaration signed under penalty of perjury stating that such individual is totally and permanently disabled as defined herein, and, together with such declaration, must provide a certificate from a qualified physician stating that the individual is totally and permanently disabled as defined herein.

(3) The declaration and certificate referred to in paragraph (a)(2) must be filed with the City on or before April 15 of each year on a form prescribed by the City of Sacramento.

(b) The amount of the refund referred to in subsection (a) shall be one hundred percent (100%) of the amount of the tax paid during the preceding calendar year or thirty dollars (\$30.00), whichever is less. The refund shall be payable during June of each year for the preceding calendar year.

PASSED FOR PUBLICATION:
ENACTED:
EFFECTIVE:

ATTEST:

CITY CLERK

APPROVED
BY THE CITY COUNCIL

MAYOR

MAR 4 1980

OFFICE OF THE
CITY CLERK