

4435

ORDINANCE NO.

FOURTH SERIES

OCT 21 1980

AN ORDINANCE AMENDING 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 of the Sacramento City Code is hereby amended 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 making application 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.

(b) The amount of refund referred to in subsection (a) shall be thirty dollars (\$30.00) for the calendar year 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 per cent. (100%) of the amount of tax paid during the preceding calendar year or thirty six dollars (\$36.00), whichever is less if the application referred to in subsection (a) is accompanied by a declaration signed under penalty of perjury that such individual is totally and permanently disabled as defined herein, and together with such declaration, a certification from a qualified physician stating that the individual is totally and permanently disabled as defined herein is submitted. Such declaration shall be accompanied by proof of payment of tax in a form acceptable to the Director of Finance.

(d) The application for refund hereunder must be filed with the City on or before April 15 of each year on a form prescribed by the City and shall be payable in June of each year for the preceding calendar year.

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PASSED FOR PUBLICATION: OCT 14 1980

ENACTED: OCT 21 1980

EFFECTIVE: NOV 21 1980

*Philip J. Bonberg*  
MAYOR

ATTEST:

*Louise Mazon*  
CITY CLERK

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