



CHIEF FINANCIAL OFFICER

November 13, 2015

TO: Superintendent Antwan Wilson

FROM: Ruth Alahydoian, Chief Financial Officer

CC: Vernon Hal, Senior Business Officer
Jacqueline Minor, General Counsel
Isaac Kos-Read, Chief Communications Officer
Troy Flint, Director of Communications
Susan Beltz, Director of Applications Development and Support

RE: Recommended Next Steps for Parcel Tax Exemptions

As you know, the Measure N Parcel Tax appeared on Oakland property tax bills a few weeks ago. This is the first year for Measure N, and this is the first year that the District's parcel tax has an exemption for Senior Citizen homeowners. Both Measure N and our other parcel tax, Measure G, have an exemption for low income homeowners. Apparently, many seniors and others who qualify for exemptions from OUSD's parcel taxes had not heard about the application process prior to the application deadline, which was June 30 (and was extended to July 15). At this stage in the tax collection process, we cannot exempt anyone from paying the tax, but we can reimburse them for the taxes they owe. (The reimbursement assumes they will pay their taxes as billed.)

To foster the continued support of the senior citizen community, the District has been asked to communicate the process for reimbursement and exemptions (for 2016-17) more broadly.

The fiscal, communications, IT and legal teams met today to review our options and recommend a plan of action going forward.

1. Send out a communication to all property owners in Oakland.

- The communication will include a letter from you in the spirit of thankfulness, thanking voters for Measure N, Measure G, and Measure J, and explaining how we are improving fiscal transparency and using those funds wisely to improve outcomes for students and improve the physical environments for learning.
- Communications will develop the letter in the next 2-5 days for your review.
- The backside of the letter will have information about how to apply for an exemption, including directions for getting applications in different languages (Spanish, Chinese, Vietnamese, Cambodian, Arabic) from the www.ousd.org/parceltax website, or calling the hotline.
- An application for exemption (in English) will be enclosed with the letter.
- IT has already prepared a file that will be used to create mailing labels from the database of property owners provided earlier in the year by the county. There are approximately 110,000 names/addresses in the database that covers all property owners, regardless of property type.
- We expect the letter can go out the first week in December.

2. Make sure the application is available in 5 languages.

- The application is already available in English, Spanish, Chinese, Cambodian and Vietnamese. These are available by request and have not yet been posted on the website, but we will do that as soon as we can.
 - We will also get it translated to Arabic.
 - The notice explaining the option to apply for a reimbursement is currently only available in English. That will be translated also, for posting to the website along with the applications.
3. **The deadline to apply for a reimbursement will be April 15, 2016.**
 4. **The reimbursement applies to both the Senior exemption for Measure N and the low income exemption for both Measure G and N.**
 5. **The reimbursement is for this tax year only (2015-16).**
 6. **A property owner must have turned 65 by June 30, 2015, to qualify for the Senior Exemption.**
 7. **All property owners who receive an exemption this year will automatically receive a renewal application next year in plenty of time to submit before the exemption deadline.**
 8. **We will meet again in January to plan the communications for the 2016-17 exemption process.**

If you have any other thoughts, questions or suggestions, please let me know.



CHIEF FINANCIAL OFFICER

November 23, 2015

RE: Reimbursement for Senior Citizens for First Year of Measure N Parcel Tax

Dear Taxpayer,

I understand you are interested in the Senior Citizen Exemption from the Oakland Unified School District's Measure N Parcel Tax. In order to meet the County's deadline to complete the tax rolls for the 2015-16 tax, the District set June 30, 2015 as the deadline to apply for the senior exemption. **However, because this is the first year of the Measure N parcel tax, the District has agreed to allow for late applications and reimbursement for qualified taxpayers.** Please fill out the attached application and submit the application with the required documentation by mail or in person to the OUSD Fiscal Services Office at 1000 Broadway, Suite 450, Oakland, CA 94607, or by email to ousdparceltax@ousd.org.

In addition to the application form, please be sure to submit (1) a copy of your **2015-16** tax bill, and (2) proof of age, which can be a copy of your driver's license or DMV identification card, Medicare card, birth certificate, passport or other government issued ID.

If you qualify for the exemption, the District will process the reimbursement for the full \$120 Measure N parcel tax. In the meantime, please pay your property taxes to the County as billed.

Please allow at least 20 business days for us to process your application and mail the reimbursement check.

**THE DEADLINE TO SUBMIT FOR REIMBURSEMENT FOR 2015-16 IS
APRIL 15, 2016.**

Next year, a 2016-17 application form will automatically be mailed to everyone who qualified for an exemption in 2015-16. Information about the parcel tax program is available on our website: www.ousd.org/parceltax. You can also call the Parcel Tax Help Desk at 510-879-8884.

Thank you for your support of the Oakland Unified School District.

Sincerely,

Ruth Alahydoian
Chief Financial Officer



(REIMBURSEMENT)

MEASURE G AND MEASURE N –EXEMPTION APPLICATION 2015-2016 TAX YEAR

The purpose of this form is to determine if you qualify for an exemption to the Measure G or Measure N Parcel Tax for 2015/2016. You must reside in the single family residential unit and must either (1) have an income below a certain level or (2) be age 65 or older. If you believe you will qualify for this exemption, please return a completed application, verification of residence and age or income to: Oakland Unified School District, c/o Parcel Tax Information Desk, 1000 Broadway, Suite 450, Oakland, CA 94607, by June 30, 2015.

No late application forms will be accepted after the deadline.

April 16, 2016

PART 1 Property Owner Information (Please print legibly)

Last Name First Name Middle Initial Assessor's Parcel Number

Street Address for Single Family Residence Forming Basis for Exemption Request Phone #

Do you live at the property listed above?

2015-16

- Yes (If yes, attach copy of 2014-2015 Property Tax Bill. Go to Part 2)
No (If no, you do not qualify for either exemption)

PART 2 Low Income Exemption (Measure G and Measure N)

To qualify for the Low Income Exemption, you must: 1) own and occupy your property as your primary residence; and, 2) the combined family income (from all sources for the 2014 calendar year: January 1, 2014 – December 31, 2014) was at or below the income level qualifying as "very low income" for a family of such size under Section 8 of the U.S. Housing Act. Complete this section only if you qualify for the Low Income Exemption. If you do not qualify for the Low Income Exemption, go to Part 3.

Family Income Limits Very Low Income – (January 1, 2014 – December 31, 2014)

Table with 9 columns: # of Persons in Household (1-8) and Income Less Than (\$32,500 to \$61,350).

- 2.1 Applicant's Personal Income for 1/1/2014 – 12/31/2014: \$
2.2 Personal Income of Applicant's Spouse (if applicable) 1/1/2014 – 12/31/2014: \$
2.3 Personal Income: Family Members (if applicable) – 1/1/2014 – 12/31/2014: \$
2.4 TOTAL COMBINED FAMILY INCOME – 1/1/2014 – 12/31/2014: \$
2.5 Total number of family members who reside at this address:
2.6 Attach legible copies of your Federal Tax Returns, W-2 Forms or other income verification documents to this Exemption Application for all person(s) listed above which substantiate the above stated amounts of personal income for each family member.

PART 3 Senior Citizen Exemption (Measure N ONLY)

To qualify for the **Senior Citizen Exemption**, you must: 1) be 65 years of age or older on or before June 30, 2015; **and**, 2) own and occupy your property as your primary residence. Complete this section only if you qualify for the Senior Citizen Exemption. If you do not qualify for the Senior Citizen Exemption, go to Part 4.

- 3.1 Proof of Age: Attach copy of ONE of the following (*Do Not Send Original Documents*)
 Driver's license/DMV Identification Card Medicare Card Birth certificate Passport Other Government Issued ID

PART 4 Verification

I declare under penalty of perjury, under the laws of the State of California, that the information recorded in this document and the attached documents are true and correct. I further understand that the Oakland Unified School District may verify the information by contacting listed income sources (employers, entitlement providers, government officials, etc.) and I hereby authorize such persons to release relevant information to the Oakland Unified School District to verify the information that I have provided.

Signature of Property Owner

Date

(Reimbursement)

April 15, 2016

**Exemption Application Forms must be received by ~~June 30, 2015~~ at 4:00 P.M.
No late applications will be accepted. No reimbursements for prior years.**

Return completed application, verification of income or age to:

Oakland Unified School District
c/o Parcel Tax Information Desk
1000 Broadway, Suite 450
Oakland, CA 94607

For questions:

Visit our website: <http://ousd.k12.ca.us>

Call: (510) 879-8884

Email: ousdparceltax@ousd.k12.ca.us

<http://ousd.org>

ousdparceltax@ousd.org