



**City of Oakland**

Revenue Special Assessment – Refunds and Exemptions  
150 Frank H. Ogawa Plaza, Suite 5342  
Oakland, CA 94612

# Submit 2018 income

SPARE@OaklandCA.gov  
(510) 238-2942  
TDD (510) 238-3254

## SPECIAL ASSESSMENT REFUND APPLICATION FOR 2019/2020 PROPERTY TAX

To qualify for a “very low income” refund, please complete the following (see reverse for directions):

1. Be the owner-occupant(s) of the property.

Last Name	First Name	Middle
Parcel Number	Address	
	Oakland, CA 946 _____	

2. Under the column of Income Source below, include all sources of income received in **2018**, including salaries, wages, Social Disability, AFDC, business earnings, etc. Supporting documentation must be submitted.

Resident Name	Age	Gender	Relationship	2018 Income Amount	Income Source	Verification Document
			Head of Household			
Total Number of Residents =			Total Income: \$			

3. Have the following Special Assessment Districts on Property Tax Statement:

LLAD (CITY LANDSCAP/LIGHT)  
Measure O (CITY LIBRARY SERV)

Measure Z (VIOLENCE PREV TAX)  
Measure D (CITY LIBRARY SRV-D)\*

4. Have a combined household income from all sources (taxable and non-taxable income) in **2018** not exceeding the levels defined as **Very Low Income** according to the U.S. Housing and Urban Development shown in the table to the right.

Number in Household	Very Low Income Combined 2018 Household Income	*Low Income Combined 2018 Household Income
1	\$40,700	\$62,750
2	\$46,500	\$71,700
3	\$52,300	\$80,650
4	\$58,100	\$89,600
5	\$62,750	\$96,800
6	\$67,400	\$103,950

\*For individuals aged 65 and over (submit proof of age), with a total household income which exceeds the Very Low Income level, a refund for **Measure D ONLY** may be possible, if total household income does not exceed the **Low Income** level per U.S. Housing and Urban Development in the table to the right.

5. I declare under penalty of perjury that I own and live in the dwelling for which I am requesting a special assessment refund; that the income stated above is the total income for my household, and that all information provided here in is true to the best of my knowledge. I understand that if any of the above information is found to be untrue, I may forfeit my eligibility. I further understand that this form may be subject to an audit, verification check, and possible denial of the refund. I hereby authorize the City of Oakland to verify all the information herein provided.

Owner’s Name	Owner’s Signature	Phone Number or Email	Date
Co-Owner’s Name	Co-Owner’s Signature	Phone Number or Email	Date

Submit this completed form along with supporting documentation to the address at the top of the page.

## Directions for filling out the special assessment refund application

- To qualify for the refund, you must be the owner and occupant of the property. Please fill in your last, first and middle name, along with the parcel number and address. The potential amount of the refund will depend on the type of property shown in the table below.

Use Code as defined by Alameda County	Potential Refund
Single Family Home	100%
Duplex	50%
Triplex	33%
Fourplex	25%
Five Units+	Not Eligible

- Examples of supporting documentation include income tax returns, payroll stubs, social security benefit letters, rent receipts and other award letters. All taxable and non-taxable income is included in the combined household income.

Property Tax Year	Income Required
<b>2019/2020</b>	<b>2018</b> Income
1 <sup>st</sup> Installment Nov 1, 2019 (Due Dec 10, 2019)	
2 <sup>nd</sup> Installment Feb 1, 2020 (Due Apr 10, 2020)	

If submitting **2018** individual income tax return, attach a copy of page 1 and 2.

If individual income tax return includes a Schedule 1, attach a copy of Schedule 1.

If Schedule 1 has a value on line 12, attach a copy of Schedule C.

If Schedule 1 has a value on line 17, attach a copy of Schedule E.

Information for No-Income Affidavit.

If a household member is age 18 and over and has no income, a No-Income Affidavit must be included.

If a household member is age 26 or younger and is listed as a dependent on the individual tax return, a No-Income Affidavit does not need to be included.

No-Income Affidavit can be downloaded at:

<https://www.oaklandca.gov/documents/special-assessment-no-income-affidavit>

- The special assessments which may be eligible for a refund on Property Tax Statement:

LLAD (CITY LANDSCP/LIGHT)

Measure Z (VIOLENCE PREV TAX)

Measure O (CITY LIBRARY SERV)

Measure D (CITY LIBRARY SRV-D)

- From item 2, total the number of residents and total the combined household income (taxable and non-taxable) to check against the **Very Low Income** Combined 2018 Household Income table on application page.

\*For individuals aged 65 and over (submit proof of age), with a total household income which exceeds the Very Low Income level, a refund for **Measure D ONLY** may be possible, if total household income does not exceed the **Low Income** level per U.S. Housing and Urban Development, see table on application page.

- Be sure to print name, sign, provide contact information and date the application. If a co-owner is listed on the property they must print their name, sign, provide contact information and date the application.

Submission of documents does not guarantee approval. Additional documentation may be requested.
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