

Sacramento Public Library Authority

Agenda I tem 14.0: Special Tax Rebate Report - FY 2007/08

TO: Sacramento Public Library Authority Board Members

FROM: Rick Teichert, Deputy Director of Administrative Services

RE: City of Sacramento Special Tax Rebate Report for FY 2007/08

RECOMMENDED ACTIONS:

1. Accept the report detailing rebates for low-income persons; the rebates are required according to the City of Sacramento Special Parcel Tax (Measure X).

BACKGROUND

In 1996, City of Sacramento residents approved the creation of an assessment district to enhance the services of the Library for the benefit of City residents. Upon sunset of the assessment district on June 30, 2007, City of Sacramento voters approved a Special Parcel Tax that closely mirrors the assessment district in scope and purpose. The Special Parcel Tax is in effect for a ten year period that commenced July 1, 2007. The measure requires that low-income persons meeting certain income levels have the ability to have the assessment rebated to them. The rebate program runs one year in arrears due to the requirement to provide prior-year income data.

For FY 2007/08, 411 people were approved for the rebates, amounting to \$11,132.77 in total. This represents a slight increase over FY 2007/07 when 409 people received rebates totaling \$11,078.13.

Of the applications received, one was rejected because it did not meet the rebate criteria during FY 2006/07.

Fiscal Impact

Funds for the assessment rebates were included in the Library Authority's FY 2008/09 budget.

THIS PAGE INTENTIONALLY LEFT BLANK