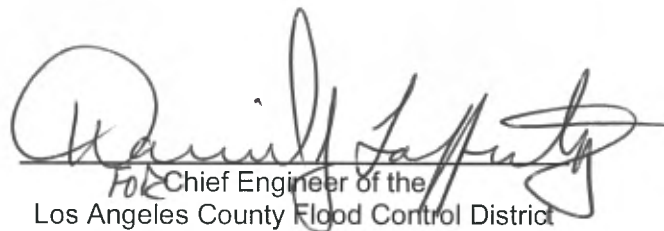




Safe, Clean Water Program

Low-Income Senior-Owned Parcel Tax
Exemption Procedures and Guidelines


For Chief Engineer of the
Los Angeles County Flood Control District

9/19/19
Date Adopted

Safe, Clean Water Program

Low-Income Senior-Owned Parcel Tax Exemption Procedures and Guidelines

Guidelines & Overview

Section 16.09 – Exemptions, of the Los Angeles County Flood Control District Code ("Code") provides:

The following Parcels shall be subject to exemption from the Special Parcel Tax specified in Section 16.08 of this Chapter: ... B. Upon application, Low-Income Senior-Owned Parcels.

Section 16.03.R. of the Code defines "Low-Income Senior-Owned Parcels as "Parcels ... are owned and occupied as a residence by individuals over the age of sixty-two (62) who are the head of a Low-Income Household."

Section 16.03.Q. of the Code defines "Low-Income Household" as "a household ... with a household income that does not exceed the Low-Income limit for Los Angeles County, as determined annually by the California Department of Housing and Community Development."

Section 18.12 – Exemption for Low-Income Senior-Owned Parcels, of the Code provides:

The exemption for Low-Income Senior-Owned Parcels described in Section 16.09.B. of Chapter 16 shall be implemented in accordance with procedures and guidelines developed and adopted by the Chief Engineer, and updated from time to time, consistent with the purposes and goals of the SCW Program, as the Chief Engineer deems necessary or appropriate for the effective implementation of the exemption.

Low-Income Senior-Owned Parcels may be exempted from the Special Parcel Tax in accordance with the Code Sections cited above and these Procedures and Guidelines. To qualify for the exemption, parcel owners must submit a Low-Income Senior-Owned Special Parcel Tax Exemption Claim Form ("Claim Form") and provide supporting documentation demonstrating that they meet the criteria described in the Code sections cited above. The application and all submitted materials are subject to audits. The required documentation includes:

- Proof of ownership of the parcel
- Proof of primary residence at said parcel
- Proof of Low-Income
- Proof of Age
- Certification that the senior owner(s) is(are) head of household or that the senior owner(s) is(are) the sole provider(s) of maintaining the costs of the home.

Proof of Ownership and Residence

Parcel owners must both own and live at the residential parcel. Parcels that are subdivided into multiple residential units, or a “Multi-Family” residential parcel with tenants who pay separate rents to the parcel owner are not eligible for the exemption.

Proof of Low-Income

Parcel owners must be at or below the low-income limits described in the Claim Form. Low-income limits are defined by the California Department of Housing and Community Development and the limits change based on the total number of residents within the household. Owners must provide documentation in the form of tax returns, social security, W-4, or other types of documentation verifying the owner’s income.

Proof of Age

Parcel owners must be 62 years of age or older. There are several options for providing proof of age, including but not limited to: driver’s license, state ID, birth certificate, passport, and other forms of ID.

Certification of Head of Household or Sole Provider

Parcel owners must certify that they are the head of household or sole provider for maintaining the costs of owning a home.

Parcel owners who are 62 years old or older but live with adults that are younger than 62 years old and who are eligible to work and share in the costs of owning a home would not qualify for this exemption.

Procedures for Claiming the Low-Income Senior-Owned Special Parcel Tax Exemption

A Claim Form must be filed for each fiscal year in which a parcel owner intends to claim the exemption. The fiscal year is July 1 through June 30.

For the initial Safe Clean Water Program fiscal year (Fiscal Year 2019-20), Claim Forms will be accepted until May 1st, 2020, and if approved, will be effective for Fiscal Years 2019-20 and 2020-21. A parcel owner that submits a Claim Form on or before May 1, 2020 and whose claim for exemption is approved must pay their full Special Parcel Tax amount for Fiscal Year 2019-20 but will receive a tax refund within 6 months of the date of submittal of their Claim Form.

In regard to the Special Parcel Tax for Fiscal Year 2021-22 and all subsequent fiscal years, Claim Forms will be accepted until May 1st. Parcel owners whose claim for exemption is approved will not be assessed for the upcoming fiscal year.