

**INSTRUCTIONS
FOR
LOW-INCOME SENIOR
EXEMPTION
DUAL APPLICATION**

**MARIN COUNTY LIBRARY
PARCEL TAX
MARIN COUNTY FREE LIBRARY
SPECIAL TAXING ZONE NO. 2
AND
TOWN OF CORTE MADERA**

April 1994 Election, Measures K and L

LOW-INCOME SENIOR EXEMPTION TO LIBRARY PARCEL TAX IN LIBRARY SPECIAL TAXING ZONE NO. 2 AND TOWN OF CORTE MADERA

On April 12, 1994, voters residing in the library district (Special Taxing Zone No. 2) and in the Town of Corte Madera, approved a \$36 parcel tax to restore County Library services.

County Ordinance No. 3166, Section II.C., which imposes this tax, reads:

Any owner age sixty-five (65) years and over of a parcel used solely for owner-occupied single family residential purposes and whose household incomes is Eighty Percent (80%) and below median income for Marin County residents in the same age group, may obtain an exemption from the special tax upon approval of an application of such owner submitted to this Board.

The amount representing 80% of the median income for householders 65 years and older can be found on the ***Library Parcel Tax Exemptions for Seniors – Dual Application*** form for the current year. Any owner/occupant who has attained the age of 65 before December 31 and whose total household income is Eighty Percent (80%) and below median income for Marin County residents in the same age group, qualifies for the low-income senior exemption to the library parcel tax. The application process requires the homeowner to complete the form and return it to the administration office of the Marin County Free Library (the address is provided on the form and is also listed below).

Before filling out the application form, calculate your household income by using the worksheet which is provided on the reverse side of the application. Instructions on how to use the worksheet follow.

HOUSEHOLD INCOME WORKSHEET INSTRUCTIONS

These instructions are taken from Franchise Tax Board form 9000. These same guidelines are used by other County of Marin programs for determining eligibility.

Yearly Income of You and Your Spouse

You must show your household income for the entire calendar year. If you are married, also include the income your spouse received.

Social Security/Railroad Retirement

Enter the total yearly amount of social security (including the amount deducted for Medicare premiums) and railroad security you and your spouse received.

Interest/Dividends

Enter the total yearly amount interest and dividends you and your spouse received. Include all interest regardless of its source or taxability.

Pensions/Annuities

Enter the total yearly amount of pensions and annuities (including IRA distributions) you and your spouse received. Include your disability retirement payments.

SSI/SSP, AB and ATD

- Enter the total yearly amount of:
- **SSI/SSP** (Supplemental Security Income/State Supplemental Plan);
- **AB** (Aid to the Blind); and
- **ATD** (Aid to the Totally Disabled)

Do not include:

- Aid to Families with Dependent Children (AFDC)
- Payments or assistance you or your spouse receive, such as food stamps, AFDC, SSI/SSP, or payment for homemaker/chore services, will not be reduced as a result of filing this claim.
- Homeowner assistance will not be included as income or resources in determining the amount of public assistance payments to which you are entitled.

Rental Income (or Loss)

Enter the amount of net rental income (or loss).

Business Income (or Loss)

Enter the amount of net income (or loss)

Capital Gain (or Loss)

Enter the amount of income (or loss) from the sale of capital assets.

Examples of capital assets are stocks, bonds and rental property.

Other Income (including Wages)

Enter the total yearly amount of other income received by you and your spouse.

Some of the types of income that you include are:

- wages;
- alimony received;
- life insurance proceeds to the extent they exceed the expenses incurred for the last illness and funeral of the deceased spouse or claimant;
- veterans benefits;
- unemployment insurance benefits;
- worker's compensation for temporary and permanent disability; amounts received from an employer or any government body for loss of wages due to sickness or accident (sick leave payments)
- military compensation;

- scholarships and fellowship grants;
- nontaxable gain from the sale of a residence;
- California lottery winnings in excess of \$600; 100 percent of other lottery winnings;
- gifts and inheritances in excess of \$300, except between members of the household;
- amount received from an estate or trust;
- amounts contributed by or on behalf of the claimant to a tax sheltered retirement or deferred compensation plan; and
- if you were required to pay alternative minimum tax on your California tax return, the amount of alternative minimum taxable income in excess of your regular taxable income.

Types of income that you *must not* include are:

- Aid to Families with Dependent Children (AFDC);
- foster care payments;
- federal heating rebates;
- utility company refunds or assistance
- Medicare or Medical reimbursements for medical expenses; or
- homeowner or renter assistance payments

Subtotal All Household Income**Adjustments to Income (subtract the sum of all adjustments to income items from your total income)****You may claim any of the following as adjustments to your income:**

- Forfeited interest penalty -- Deduct the penalty charged for premature withdrawal from a savings account.
- Alimony paid--Deduct alimony payments made to an ex-spouse as directed by a court.
- Individual Retirement Arrangement--If you contributed to an Individual Retirement Arrangement (IRA), Keogh (HR10) or Simplified Employee Plan

(SEP), you may deduct the amount subject to the same limitations as for California Personal Income Tax.

- Self-employed health insurance deduction -- You may deduct the amount subject to the same limitations as for California Personal Income Tax.
- Self-employment tax deduction--Deduct one-half of your self-employment tax imposed for the taxable year.

You may not subtract these from your household income:

- mortgage payments;
- utilities;
- repairs;
- taxes (other than self-employment tax);
- fees;
- medical bills; and
- interest paid on loans;

Total Household Income

If the amount under *Total Household Income* is greater than the **Maximum Household Income** amount listed on the **Library Parcel Tax Exemptions for Seniors – Dual Application** form for the current year, stop. You do not qualify for the low-income senior exemption.

- If the amount under *Total Household Income* equals or is less than the **Maximum Household Income** amount listed on the **Library Parcel Tax Exemptions for Seniors – Dual Application** form for the current year, you do qualify for the exemption. Fill out the information on the front side of the form. Attach proof of birth (copy of driver's license or birth certificate) and a copy of your property tax bill or other proof of ownership and occupancy of residence to:

Marin County Free Library
Senior Exemption
3501 Civic Center Drive, Room 414
San Rafael, CA 94903

Applicants are responsible for reporting to the County Library when/if their income increases above the qualifying amount for this exemption.

For further information please call (415) 473-6051 (press 2) or email MCFLParcelTax@marincounty.org