

the Tax Administrator, or its agent, shall send, by first class mail, a copy of the ordinance change to all collectors and remitters of the City's utilities taxes according to the latest payment records of the Tax Administrator.

(1598-10/70, 3610-8/03)

3.36.250 Senior citizen's Exemption.

- (a) The tax imposed by this Chapter shall not apply to any individual service user sixty-two (62) years of age or older who uses telephone, electric, water or gas services, in or upon any premises occupied by such individual, provided the combined adjusted gross income as used for federal income tax reporting purposes of all members of the household in which such service user resides does not exceed the "HUD Income Guidelines - Very Low Income Category" currently on file at the City's Office of the Housing Rehabilitation Administrator, for the calendar year prior to the fiscal year (July 1 through June 30) for which the exemption provided by this chapter is applied.
- (b) Any service user, meeting the requirements for the senior citizen's exemption, may file a verified application with the Tax Administrator on a form furnished by him or her. The Tax Administrator shall review all applications and certify those service users as exempt who meet the requirements for the exemption provided by this Chapter.
- (c) The Tax Administrator shall compile a list of all service users entitled to the senior citizen's exemption, together with the addresses, account numbers, if any, of such service users, and such other information as may be necessary for service suppliers to remove exempt service users from their tax billings.
- (d) No service supplier shall be required to bill any exempt senior citizen for any tax imposed by this Chapter after receipt of notice from the Tax Administrator that such service user has met the requirements for exempt status established by the provisions of this Chapter.
- (e) The senior citizen's exemption provided for in this Chapter shall continue and be renewed automatically from year to year except as hereinafter provided. An exempt service user shall notify the Tax Administrator within ten (10) days of a change of address, or of any other fact or circumstance which might disqualify him or otherwise affect his exempt status. All exempt service users shall file with the Tax Administrator new verified applications in order to receive exempt service at a new address or location.
- (f) All service suppliers shall remove exempt service users from their tax billings for the first regular full billings dated on or before October 15, 1980, and thereafter within sixty (60) days after notice from the Tax Administrator to do so.
- (g) It is unlawful and a misdemeanor for any person knowingly to receive, the exemption provided by this Chapter when such person has not met the requirements on which such exemption is based, or when such person can no longer meet the requirements on which such exemption is based, and upon conviction thereof shall be subject to a fine of five hundred dollars (\$500) or imprisonment in the county jail for a period not to exceed six (6) months, or by both such fine and imprisonment. Each such person shall be guilty of a separate offense for each and every day or portion thereof during which a violation is committed or continued."

(2452-10/80, 2470-2/81, 2886-12/86, 3095-4/91, 3610-8/03)