❖ *Is anyone exempt from paying the Emergency Services Facilities Tax?*

The Emergency Services Tax will not be imposed upon any person or business if:

1. The person is, or is part of a family that is, very-low-income as defined or modified by the State of California;
2. The imposition of the tax would violate the Constitution of the State of California or the Constitution of the United States; or
3. The person's residence in the City is a hospital, sanitarium, convalescent, rest intermediate care, or nursing home.

❖ *When did the Emergency Services Facility Tax go into effect?*

The Emergency Services Tax became effective January 1, 1991.

For more information, please call:

City of Hayward
Revenue Division
777 B Street
Hayward, CA 94541-5007

Phone: (510) 583-4600
Fax: (510) 583-3644
TDD: (510) 247-3340

Home Preparedness

If a major earthquake struck in your area today, you might be without direct assistance for up to 72 hours. Are you prepared to be self-sufficient?

Have a family meeting place and an out of town contact phone number.

Learn how to shut of gas, water and electricity in case the lines are damaged.

Make sure your home is bolted to its foundation.

Secure water heater and appliances that could move enough to rupture utility lines.

Put latches on cabinet doors to keep them closed during shaking.

Maintain emergency food, water and other supplies, including medicine, first aid kit and clothing.

Practice stop, drop and cover drills with your family.

For more information on earthquake preparedness, or for a free copy of the City of Hayward's comprehensive guide to earthquake preparedness, please call:

Emergency Preparedness Office: . . . 583-4948

EMERGENCY SERVICES FACILITIES TAX

CITY OF
HAYWARD
HEART OF THE BAY

EMERGENCY SERVICES FACILITIES TAX: QUESTIONS & ANSWERS

❖ *Why was the Emergency Services Facilities Tax adopted?*

The Emergency Services Facilities Tax (ESF) was adopted by the City Council in September 1990. By increasing general City funds, the ESF tax will help make it possible to retrofit or strengthen the City of Hayward's facilities against the damaging effects of an earthquake without significantly impairing other City services or programs. By retrofitting these public facilities, City employees would be better able to respond to your needs in an emergency situation.

❖ *What kind of tax is the Emergency Services Facilities Tax?*

The Emergency Services Facilities Tax is not a property or utility tax. It is a general tax on individuals, not based on property ownership or the amount of utilities consumed, and is collected on a per household and per business employee basis. The Emergency Services Facilities Tax is an excise tax and is a flat amount based on a service or privilege received.

❖ *What is an excise tax?*

An excise tax is a tax that may be imposed by cities and other public authorities on the enjoyment of a privilege or service, the performance of an act, or engaging in an occupation. The best known excise tax in California is the sales tax imposed "on the privilege of selling personal property at retail." For the City of Hayward, the excise tax is for "the privilege of having emergency response facilities available that are located, constructed, and rehabilitated to maximize their availability and resistance to damage, including damage from earthquakes."

❖ *What are the rates at which the Emergency Services Facilities Tax will be levied?*

For **single-family or multi-family residences**, the tax shall be $36.00 per unit per year.

For **persons who reside together in a mobile home** within a mobile home park, the tax shall be $24.00 per unit per year.

For **persons eligible for the transient occupancy tax**, the tax shall be two (2) percent of the total rents charged.

For **businesses** where there are persons working in the City whether as employees, owners or otherwise:

1. Up to 3 such persons, the tax shall be $15.00 per year.
2. Four to 15 such persons, the tax shall be $35.00 per year.
3. Sixteen to 40 such persons, the tax shall be $100.00 per year.
4. Forty-One to 100 such persons, the tax shall be $250.00 per year.
5. One hundred one and more such persons, the tax shall be $550.00 per year.

❖ *How will the Emergency Services Facilities Tax be collected?*

The ESF Tax will be collected either separately or when your water service bill or business tax becomes due. By using existing billing systems whenever possible, the City's billing and postage costs are reduced.

For single-family units, your ESF Tax will generally be collected through the City of Hayward's Water Division when your water service bill beccomes due. Since you will receive your bill every two months instead of every month, you will be billed $6.00 per billing period (in addition to your water expenses) for a total of $36.00 per year.

For multi-unit tenants, the ESF Tax will be collected separately every quarter. Since you will be billed every 3 months, you will be billed $9.00 per billing for a total of $36.00 per year.

For business, the ESF Tax will be collected annually when your business taxes become due.

❖ *What is the penalty if the Emergency Services Facilities Tax is paid late or unpaid?*

A 20% penalty is levied against late payments or unpaid taxes and will be reflected on the next billing statement. For instance, a past due tax of $6.00 will incur a penalty fee of $1.20.