

Portland, Oregon

FINANCIAL IMPACT and PUBLIC INVOLVEMENT STATEMENT For Council Action Items

(Deliver original to Financial Planning Division. Retain copy.)

1. Name of Initiator Scott Karter		2. Telephone No. 503-865-2470	3. Bureau/Office/Dept. BRFS-Revenue/Audit
4a. To be filed (hearing date): 4/15/2015 (4/22/2015)	4b. Calendar (Check One) <div style="display: flex; justify-content: space-around;"> Regular <input type="checkbox"/> Consent <input checked="" type="checkbox"/> 4/5ths <input type="checkbox"/> </div>		5. Date Submitted to Commissioner's office and FPD Budget Analyst: 4/7/2015
6a. Financial Impact Section: <input checked="" type="checkbox"/> Financial impact section completed		6b. Public Involvement Section: <input checked="" type="checkbox"/> Public involvement section completed	

1) Legislation Title:

Authorize a grant to Elders in Action for Arts Education and Access Income Tax outreach in an amount not to exceed \$8,750 (Ordinance).

2) Purpose of the Proposed Legislation:

The Arts Education and Access Income Tax (Arts Tax) was approved by Portland voters in November of 2012. The Revenue Division of the Bureau of Revenue and Financial Services, the administrator of the Arts Tax, is aware of the impacts of the tax and the related filing requirements on the elder community and is seeking ways to mitigate these impacts.

Elders in Action (EiA) is a local non-profit whose mission is "to assure a vibrant community through the active involvement of older adults." EiA submitted a proposal to provide outreach services related to the tax year 2014 filing season. The proposal requests reimbursement of costs related to the outreach services. The legislation would authorize the City to reimburse EiA for the cost of the outreach services delineated in the submitted proposal.

3) Which area(s) of the city are affected by this Council item? (Check all that apply—areas are based on formal neighborhood coalition boundaries)?

- | | | | |
|--|------------------------------------|------------------------------------|--------------------------------|
| <input checked="" type="checkbox"/> City-wide/Regional | <input type="checkbox"/> Northeast | <input type="checkbox"/> Northwest | <input type="checkbox"/> North |
| <input type="checkbox"/> Central Northeast | <input type="checkbox"/> Southeast | <input type="checkbox"/> Southwest | <input type="checkbox"/> East |
| <input type="checkbox"/> Central City | | | |

FINANCIAL IMPACT

4) Revenue: Will this legislation generate or reduce current or future revenue coming to the City? If so, by how much? If so, please identify the source.

The legislation should increase compliance, which will in turn increase revenues. However, it is not possible to estimate or measure the increase in revenue.

5) Expense: What are the costs to the City as a result of this legislation? What is the source of funding for the expense? *(Please include costs in the current fiscal year as well as costs in future years. If the action is related to a grant or contract please include the local contribution or match required. If there is a project estimate, please identify the **level of confidence**.)*

The total costs will not exceed \$8,750 and the costs will be contained in the current fiscal year (ended 6/30/15). The Office of Management and Finance (OMF) will be providing budgeted funds for the entire amount of the grant. These budgeted funds are earmarked for general OMF outreach.

6) Staffing Requirements:

- **Will any positions be created, eliminated or re-classified in the current year as a result of this legislation?** *(If new positions are created please include whether they will be part-time, full-time, limited term, or permanent positions. If the position is limited term please indicate the end of the term.)*

No.

- **Will positions be created or eliminated in future years as a result of this legislation?**

No.

(Complete the following section only if an amendment to the budget is proposed.)

7) Change in Appropriations *(If the accompanying ordinance amends the budget please reflect the dollar amount to be appropriated by this legislation. Include the appropriate cost elements that are to be loaded by accounting. Indicate "new" in Fund Center column if new center needs to be created. Use additional space if needed.)*

Fund	Fund Center	Commitment Item	Functional Area	Funded Program	Grant	Sponsored Program	Amount

[Proceed to Public Involvement Section — REQUIRED as of July 1, 2011]

PUBLIC INVOLVEMENT

8) Was public involvement included in the development of this Council item (e.g. ordinance, resolution, or report)? Please check the appropriate box below:

☐ YES: Please proceed to Question #9.

☒ NO: Please, explain why below; and proceed to Question #10.

EiA has a unique ability to effectively and efficiently assist the elder community. The proposal for outreach services perfectly fits the City's specific and time-sensitive need to provide this outreach.

9) If "YES," please answer the following questions:

a) What impacts are anticipated in the community from this proposed Council item?

b) Which community and business groups, under-represented groups, organizations, external government entities, and other interested parties were involved in this effort, and when and how were they involved?

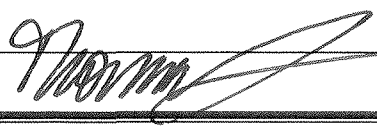
c) How did public involvement shape the outcome of this Council item?

d) Who designed and implemented the public involvement related to this Council item?

e) Primary contact for more information on this public involvement process (name, title, phone, email):

10) Is any future public involvement anticipated or necessary for this Council item? Please describe why or why not.

No. This is a stand-alone grant. Needs and resources related to outreach will be reassessed for future years.

for KLR  **Thomas W. Lannom**
Revenue Division Director
8 April 2015

Kenneth L. Rust, Chief Financial Officer, Bureau of Revenue and Financial Services



CITY OF PORTLAND
OFFICE OF MANAGEMENT AND FINANCE
Charlie Hales, Mayor
Fred Miller, Chief Administrative Officer

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Revenue Division

Thomas W. Lannom, Director
111 SW Columbia St., Suite 600
Portland, Oregon 97201
(503) 823-5157
FAX (503) 279-2669
TTY (503) 823-6868

DATE: April 3, 2015

**FOR MAYOR'S OFFICE
USE ONLY**

TO: Mayor Charlie Hales

FROM: Kenneth L Rust, Chief Financial Officer

for KLR
Thomas W. Lannom
Revenue Division Director

RE: Authorize a grant to Elders in Action for Arts Education and Access Income Tax outreach in an amount not to exceed \$8,750 (Ordinance).

1. **INTENDED WEDNESDAY FILING DATE:** 4/15/2015
2. **REQUESTED COUNCIL AGENDA DATE:** 4/22/2015
3. **CONTACT NAME & NUMBER:** Scott Karter, (503) 865-2470
4. **PLACE ON:** X **CONSENT** **REGULAR**
5. **BUDGET IMPACT STATEMENT ATTACHED:** X **Y** **N** **N/A**
6. **(3) ORIGINAL COPIES OF CONTRACTS APPROVED AS TO FORM BY CITY ATTORNEY**
ATTACHED: **Yes** **No** X **N/A**

7. BACKGROUND/ANALYSIS

The Arts Education and Access Income Tax (Arts Tax) was approved by Portland voters in November of 2012. The Revenue Division of the Bureau of Revenue and Financial Services, the administrator of the Arts Tax, is aware of the impacts of the tax and the related filing requirements on the elder community and is seeking ways to mitigate these impacts.

Elders in Action (EiA) is a local non-profit whose mission is "to assure a vibrant community through the active involvement of older adults." EiA submitted a proposal to provide outreach services related to the tax year 2014 filing season. The proposal requests reimbursement of costs related to the outreach services. The legislation would authorize the City to reimburse EiA for the cost of the outreach services delineated in the submitted proposal.

8. FINANCIAL IMPACT

Will not exceed \$8,750.

9. RECOMMENDATION/ACTION REQUESTED

The Revenue Division is recommending the authorization of the grant.

An Equal Opportunity Employer

To help ensure equal access to programs, services and activities, the Office of Management & Finance will reasonably modify policies/procedures and provide auxiliary aids/services to persons with disabilities upon request.

www.portlandoregon.gov/revenue

Proposal for Portland Art Tax Outreach

1/26/15



Elders in Action (EiA) will provide education and advocacy in the area of the Arts Tax for older adults and people with disabilities.

Elders in Action

Elders in Action's mission is "to assure a vibrant community through the active involvement of older adults." Elders in Action, originally the Portland Multnomah Commission on Aging, has vigorously advocated for the rights and well-being of older adults since 1968. In 1997, it expanded beyond its citizen advisory role by becoming a private 501(c)3 enabling it to expand its scope, by 1) proactively filling the gaps in vital services to a growing older adult population in the *tri-county area* through its Personal Advocacy program; 2) providing life enriching volunteer and service opportunities to volunteers of every age; and 3) delivering civic engagement and educational opportunities to the public and the business community. Our work is carried out by a team of 135 volunteers assisted by seven paid staff.

In the last year our Community Engagement volunteers reached over 6,000 individuals in Multnomah, Clackamas and Washington counties by participating in 152 partner and community events, fairs, expos, speaking and educational events.

Background

In the first two years of the Art Tax, in response to numerous calls and questions from the older adult community, Elders in Action informally coordinated the following outreach efforts for low income older adults:

- EiA volunteers visited low-income housing buildings to provide tenants with information on the Art Tax and assisted many with submitting a request for the exemption.
- Volunteers met with case managers to educate them about the tax and to describe the exemption process so that they could explain the process to their clients.
- Volunteers conducted an information fair at the Hollywood Senior Center.
- Volunteers and staff provided information to older adults calling EiA regarding the Art Tax through the Personal Advocate program.

Scope of Services

Elders in Action, in coordination with the City of Portland Revenue Office, is able to offer the following formal outreach assistance regarding the Art Tax and the associated exemption between February and April 2015 in the following ways:

1. **Printed and educational material:** The information from the City of Portland Department of Revenue's FAQ sheet will be made into a flier and other promotional materials that will be distributed to Multnomah County Aging, Disability and Veteran Service District Centers as well as

other local nonprofit organizations providing services to low-income older adults in Portland, such as NAYA, IRCO and Catholic Charities' El Programa Hispano.

Outcome: EiA will work with our partners to include this information in at least 10 newsletters and other outreach materials before April, 2015.

2. **Partner Training & Information:** EiA staff will provide educational training and material about the Art Tax and the low-income exemption to the staff of partner organizations, including:
 - Multnomah County Information & Referral
 - Multnomah County Public Guardian's Office
 - City of Portland Elders Crime Unit
 - Equity partner agencies and senior centers: Immigrant and Refugee Community Organization (IRCO), Urban League, Friendly House, Neighborhood House, Hollywood Senior Center
 - Low-income senior living centers

Outcome: We will complete 8 trainings. We anticipate that in this outreach we will contact over 150 *case managers and professionals* who are dealing directly with low income older adults.

3. **Housing Facility Training & Information:** EiA will identify 8 senior centers and low income older adult housing providers such as Home Forward, Reach, and JOIN to provide accurate and timely information to their tenants concerning the Art Tax.

EiA will coordinate a group of volunteers to staff tabling events at local senior centers and meal sites to educate their older adult customers in 10 events.

Additionally, we will work with program partners such as Meals on Wheels, Store to Door and other food distribution services to share informational materials the Art Tax requirements and the available exemption directly to homebound older adults.

Outcome: Working with our partners, we expect to reach 400 *low-income older adults* with these activities.

4. **Age Friendly Review:** EiA Certified Age-Friendly Evaluators will review the Arts Tax FAQ and give feedback to PRO using an Age-Friendly lens. This feedback will be shared with the PRO for future updates on the material. *In progress.*
5. **Personal Advocacy:** EiA receives over 200 calls each month from Multnomah County older adults in need. Our volunteers may provide callers with information about the Art's Tax; we will contact previous clients by phone, mail or email to inform previous clients about the exemption process for the tax.

Outcome: We expect to reach 450 individuals with this outreach activity.

6. **Tax Fraud Calls:** EiA will act as a resource to the City Revenue Department by being a friendly point of contact to those in distress about recent fraudulent Art's Tax calls. We can provide a listening ear and help callers with strategies for future prevention. The Revenue Department may refer callers to us who need additional resources or support.

In a separate project we will be holding a Power to Protect fraud panel (February 24) that educates older adults about how they can protect themselves from fraud and where to seek resources for help. This is a venue in which older adults can have their questions about the recent Art's Tax scam addressed. The panel consists of experts in the field, law enforcement and the Oregon Department of Justice. We encourage the revenue Department to refer those impacted by the Arts Tax scam to this session.

7. **Information Outreach:** EiA will engage CASH Oregon and AARP Tax-Aide, programs that offer free tax preparation for low income Portlanders, to help clarify the Art Tax information so they can better provide accurate information to their customers. This partnership could have potentially high impact based on the number of clients these organizations serve at their 75 Tax-Aide sites in the Portland metro area.
8. **Media:** EiA will utilize social media tools such as Facebook and eBlasts to get information out to community partners, family members and older adults. Our social media outreach through Facebook, Twitter and Constant Contact eBlasts is over 7000 individuals monthly.

Associated time and Cost:

EiA will begin outreach starting on February 9 through May 31, 2015.

- | | |
|---|----------|
| • Material development, review, and distribution | 16 hours |
| • Training coordination and attendance | 60 hours |
| • Volunteer coordination and training | 80 hours |
| • Outreach to media and social media | 20 hours |
| • Coordination with County and Revenue Office | 20 hours |
| • Materials and Overhead (paper, transit, staff time) | |

Estimated cost: Budget attached.

187101

EXPENSES		
Salaries, fringe benefits, and employer taxes for: portion of Civic Involvement Coordinator, Community Engagement Manager and Deputy Director positions		\$7,500.00
Mileage Reimbursements, Transit Bus/Max and Parking Expenses for volunteers		\$300.00
Printing		\$200.00
Training Materials		\$250.00
Refreshments (\$50 x 5 events)		\$250.00
Accommodation (interpretation)		\$250.00
TOTAL EXPENSES	\$	\$8,750.00