

## **PROJECT DESCRIPTION**

Mallard Pointe 1951, LLC (“CLIENT”) is proposing to demolish existing duplexes and construct multiple residential units, including single family homes and multifamily buildings to be located at 1 – 22 Mallard Road (the “Project”). Under recent amendments to the Housing Crisis Act (HCA), lower income households, as defined in Section 50079.5 of the Health & Safety Code, currently residing in protected units, as defined in SB-330, are entitled to relocation benefits under Government Code Sections 7260 et seq. and California Code of Regulations Title 25, Sections 6000 – 6198 , and a right of first refusal for a comparable unit available in the new housing development at an affordable rent, as defined in Section 50053 of the Health & Safety Code. It should be noted that the Housing Crisis Act was amended in 2021 with SB-8 to clarify that only low-income tenants currently occupying protected units are required to be offered relocation assistance and a right of first refusal for a comparable unit available in the new housing development.

The CLIENT retained Overland, Pacific & Cutler, LLC (OPC) to prepare a Relocation Plan (Plan) to address potential tenant displacements. The projected date of displacement is approximately 12 months after the project is approved or, if there is a legal challenge to the project approval, approximately 12 months after any legal challenges have been resolved, subject to economic conditions. To the extent Eligible Households choose to return to the new housing development, new comparable units will be available for occupancy following construction completion. Construction is currently estimated to take approximately 24 months to complete.

The CLIENT is not required to submit a relocation plan to the California Department of Housing and Community Development under the California State Guidelines because no public funding sources are being utilized for the Project.

## **THE RELOCATION PROGRAM**

The Relocation Program is designed to minimize hardship, be responsive to unique Project circumstances, emphasize maintaining personal contact with all affected individuals, consistently apply state regulatory criteria to formulate eligibility and benefit determinations and conform to all applicable requirements. The relocation program to be implemented by CLIENT will conform with the standards and provisions of the Law and Guidelines identified.

Eligible households who need to permanently move from their existing home will receive relocation assistance as described below. The relocation program consists of two principal components: advisory assistance and financial assistance (Relocation Benefits).

### **A. ADVISORY ASSISTANCE**

Advisory assistance services are intended to:

- inform displacees about the relocation program
- help in the process of finding appropriate replacement accommodations

- facilitate claims processing
- maintain a communication link with CLIENT
- coordinate the involvement of outside service providers

To follow through on the advisory assistance component of the relocation program and assure that CLIENT meets its obligations under the law, RELOCATION AGENCY staff will perform the following functions:

1. Distribute appropriate written information concerning relocation program;
2. Inform eligible project occupants of the nature of, and procedures for, obtaining available relocation assistance and benefits;
3. Determine the needs of each displacee eligible for assistance;
4. Provide the residential displacees with at least three referrals to comparable replacement housing within a reasonable time prior to displacement. *Generally, a comparable replacement dwelling must satisfy the following criteria:*
  - (a) *The unit is decent, safe and sanitary - electrical, plumbing and heating systems are in good repair - no major, observable hazards or defects. The unit is adequate in size and is comparable to the acquired dwelling with respect to number of rooms, habitable living space and type and quality of construction, but not lesser in rooms or living space as necessary to accommodate the displaced person. The unit is functionally equivalent.*
  - (b) *The unit is located in an area not subjected to unreasonable adverse environmental conditions from either natural, or man-made sources, and not generally less desirable with respect to public utilities, transportation, public and commercial facilities, including schools and municipal services and reasonably accessible to the displaced person's place of employment. If the displaced person so wishes, every reasonable effort shall be made to relocate such person within or near to the existing neighborhood. Whenever practicable the replacement dwelling shall be reasonably close to relatives, friends, services or organizations with whom there is an existing dependency relationship.*
  - (c) *The unit is available both on the private market and to all persons regardless of race, color, sex, marital status, religion or, national origin.*
  - (d) *The monthly rental rate is within the financial means of the displaced residential tenant.*
5. Maintain an updated database of available housing resources, and distribute referral information to displacees for the duration of the Project;

February 14, 2023

Prepared by Overland, Pacific & Cutler, LLC

6. Provide transportation to the residential displacee, if necessary, to inspect replacement sites within the local area;
7. Inspect replacement housing to assure it meets decent, safe and sanitary standards as described in State Relocation Regulations;
8. Supply information concerning federal and state programs and other governmental programs providing assistance to displaced persons;
9. Assist eligible occupants in the preparation, and submission, of relocation assistance claims;
10. Provide additional reasonable services necessary to successfully relocate occupants;
11. Make benefit determinations and payments in accordance with applicable law and this relocation program;
12. Assure that no occupant is required to move without a minimum of 90 days written notice to vacate;
13. Inform all persons subject to displacement of the policies with regard to eviction and property management;
14. Establish and maintain a formal grievance procedure for use by displaced persons seeking administrative review of decisions with respect to relocation assistance; and
15. Provide assistance that does not result in different or separate treatment based on or due to an individual's sex, marital status, race, color, religion, ancestry, national origin, physical handicap, sexual orientation, and domestic partnership status.

For replacement housing, a resource survey will be conducted to identify available rental units within proximity to the Project site. The following sources will be utilized:

- Classified rental listings from local newspapers and For Rent publications
- Internet sources of rental opportunities
- Volunteers of America Landlord Database

## **B. RELOCATION BENEFITS**

Specific eligibility requirements and benefit plans will be detailed on an individual basis with the households. In the course of personal follow-up visits, the households will be counseled as to available options and the consequences of any choice with respect to financial assistance.

Relocation benefits will be provided in accordance with the provisions of the California State

Relocation Law and Guidelines. Benefits will be paid to eligible displaced persons upon submission of required claim forms and documentation in accordance with CLIENT's normal administrative procedures.

CLIENT will process advance payment requests to mitigate hardships for tenants who do not have access to sufficient funds to pay move-in costs such as first month's rent and/or security deposits. Approved requests will be processed expeditiously to help avoid the loss of desirable, appropriate replacement housing.

## **1. Residential Moving Expense Payments**

All eligible residential occupants to be permanently relocated will be eligible to receive a payment for moving expenses. Moving expense payments will be made based upon the actual cost of a professional move or a fixed payment based on a room-count schedule.

### **a. Actual Cost (Professional Move)**

Displacees may elect to have a licensed professional mover perform the move. The actual cost of the moving services, based on at least two acceptable bids, will be compensated by CLIENT in the form of a direct payment to the moving company upon presentation of an invoice. Transportation costs are limited to a distance of 50 miles in either case. In addition to the actual move, costs associated with utility re-connections (i.e., gas, water, electricity, telephone, and cable, if any), are eligible for reimbursement.

### **b. Fixed Payment (based on Room Count Schedule)**

An occupant may elect to receive a fixed payment for moving expenses which is based on the number of rooms occupied in the displacement dwelling or ancillary structures on the property. In this case, the person to be relocated takes full responsibility for the move. The fixed payment includes all utility connections as described in (a), above.

## **2. Rental Assistance for Tenant Occupants Who Choose to Rent**

To be eligible to receive the rental assistance benefits, a displaced tenant household has to rent or purchase and occupy a decent, safe, and sanitary replacement dwelling within one year from the date they move from the displacement dwelling.

Based upon the available data regarding Project displacees, the displaced households may qualify for, and may be eligible to apply for, relocation benefits under the State Regulations, including rental assistance.

Except in the case of Last Resort Housing situations, payments to households under the State Regulations will be payable over a 42-month period and limited to a maximum of \$5,250 as stated under State guidelines. The assistance to be offered within this program is explained in detail in the informational brochure that will be provided to each household (**Exhibit A**).

**Table 3** on the following page portrays **an example** of a benefits determination under State Regulations:

<b>TABLE 3: Example Computation of Rental Assistance Payments</b>		
1. Old Rent	\$650	Old Rent and Utilities
<b>or</b>		
2. Ability to Pay	\$700	30% of the Adjusted, Monthly, Gross Household Income*
3. Lesser of lines 1 <b>or</b> 2	<b>\$650</b>	Base Monthly Rental
<b>Subtracted From:</b>		
4. Actual New Rent	\$750	Actual New Rent and Utilities
<b>or</b>		
5. Comparable Rent	\$775	Determined by CLIENT (includes utilities)
6. Lesser of lines 4 <b>or</b> 5	<b>\$750</b>	
<b>7. Yields Monthly Need:</b>	<b>\$100</b>	Subtract line 3 from line 6
<b>Rental Assistance</b>	<b>\$4,200</b>	<b>Multiply line 7 by 42 months</b>

\*Gross adjusted income means the total amount of annual income of a household less the following: (1) a deduction for each dependent in excess of three; (2) a deduction of 10% of total income for the elderly or disabled head of household; (3) a deduction for recurring extraordinary medical expenses defined for this purpose to mean medical expenses in excess of 3% of total income, where not compensated for, or covered by insurance or other sources; (4) a deduction of reasonable amounts paid for the care of children or sick or incapacitate family members when determined to be necessary to employment of head of household or spouse, except that the amount shall not exceed the amount of income received by the person who would not otherwise be able to seek employment in the absence of such care.

Rental Assistance payment amounts are equal to 42 times the difference between the base monthly rent and the lesser of:

- (i) The monthly rent and estimated average monthly cost of utilities for a comparable replacement dwelling; or
- (ii) The monthly rent and estimated average monthly cost of utilities for the decent, safe, and sanitary replacement dwelling actually occupied by the displaced person.

The base monthly rent for the displacement dwelling is the lesser of:

- (i) The average monthly cost for rent and utilities at the displacement dwelling for a reasonable period prior to displacement, as determined by the CLIENT; or
- (ii) Thirty percent (30%) of the displaced person’s average, monthly gross

household income. Acceptable income documentation will include information on all jobs and all other personal and public sources of income in the past 12 months, including copies of payroll stubs/check receipts, latest W-2 from all sources of income, most recent tax returns, copies of social security, SSI or other public benefits, letter(s) from employer(s), letters from other individuals who give the household money or pay for housing, and any other documentation to reflect gross income for the past 12 months. Annual income will be calculated by adding together all actual income of the household (both active and passive) plus imputed income of 0.06% of assets which are not earning income such as real estate holdings that are not being rented. If an asset is earning income, the income calculation will use the higher of the income earned or the imputed income from the value of the asset (not both). If a displacee refuses to provide appropriate evidence of income or is a dependent, the base monthly rent shall be determined to be the average monthly cost for rent and utilities at the displacement dwelling; or

(iii) The total of the amount designated for shelter and utilities if receiving a welfare assistance payment from a program that designated the amounts for shelter and utilities

### **3. Downpayment Assistance to Tenants Who Choose to Purchase**

The displaced household may opt to apply the entire benefit amount for which they are eligible under State Regulations toward the purchase of a replacement unit.

Residential tenants, who are otherwise eligible to receive the Rental Assistance Payment described above, may choose to receive a lump sum payment equal to forty-two months of rental subsidy (including Last Resort Housing benefits) to purchase a new home.

A displaced household, who chooses to utilize up to the full amount of their rental assistance eligibility (including any Last Resort Housing benefits) to purchase a home, will have the funds deposited in an open escrow account, provided that the entire amount is used for the downpayment and eligible, incidental costs associated with the purchase of a decent, safe, and sanitary replacement home. A provision shall be made in the escrow arrangements for the prompt return of CLIENT funds, in the event escrow should fail to close within a reasonable period of time.

Final determination about the type of relocation benefits and assistance for which the household is eligible will be determined upon verification of the household's occupants, ages, length of occupancy and income.

## **C. PROGRAM ASSURANCES AND STANDARDS**

Adequate funds are available to relocate the displaced household. Relocation assistance services will be provided to ensure that displacement does not result in different or separate treatment of

households based on race, nationality, color, religion, national origin, sex, marital status, familial status, disability or any other basis protected by the federal Fair Housing Amendments Act, the Americans with Disabilities Act, Title VI of the Civil Rights Act of 1964, Title VIII of the Civil Rights Act of 1968, the California Fair Employment & Housing Act, and the Unruh Act, as well as any other arbitrary or unlawful discrimination.

**D. GENERAL INFORMATION REGARDING THE PAYMENT OF RELOCATION BENEFITS**

Claims and supporting documentation for relocation benefits must be filed with CLIENT no later than 18 months after the date of displacement.

The procedure for the preparation and filing of claims and the processing and delivery of payments will be as follows:

1. Claimant(s) will provide all necessary documentation to substantiate eligibility for assistance;
2. RELOCATION AGENCY and CLIENT staff will review all necessary documentation including, but not limited to, scopes-of-service, invoices, lease documents and escrow material before reaching a determination as to which expenses are eligible for compensation;
3. Required claim forms will be prepared by RELOCATION AGENCY staff and presented to the claimant for review. Signed claims and supporting documentation will be returned to relocation staff and submitted to CLIENT;
4. CLIENT will review and approve claims for payment, or request additional information;
5. CLIENT will issue benefit checks to be disbursed to the claimants via personal delivery;
6. Final payments to residential displacees will be issued after confirmation that the Project premises have been completely vacated, and actual residency at the replacement unit is verified;
7. Receipts of payment and all claim material will be maintained in the relocation case file.

**E. LAST RESORT HOUSING**

In the event that “comparable replacement housing” is not available, and if the Project is to go forward, CLIENT will authorize its funds or funds authorized for the Project to provide housing of last resort. Funds will be used to make payments in excess of the monetary limit specified in the statute (\$5,250); hence, satisfying the requirement that “comparable replacement housing” is

available.

A displaced tenant household will be entitled to consideration for supplementary benefits in the form of Last Resort Housing assistance when the computed replacement housing assistance eligibility exceeds \$5,250 or replacement dwelling monthly rental costs (including utilities and other reasonable recurring expenses) exceed 30% of the person's average monthly income (financial means) or when a tenant fails to meet the 90-day occupancy requirement and comparable replacement rental housing is not available within the displaced person's financial means. Calculations of Last Resort rental assistance benefits for tenants who fail to meet the 90-day occupancy requirement will be based solely on household income. Non-90-day qualifiers must meet basic eligibility requirements applied to all other displacees.

Recipients of Last Resort rental assistance, who intend to purchase rather than re-rent replacement housing, will have the right to request a lump sum payment of all benefits in the form of downpayment assistance. Tenant households receiving periodic payments will have the option to request a lump sum payment of remaining benefits to assist with the purchase of a decent, safe and sanitary dwelling.

#### **F. RELOCATION TAX CONSEQUENCES**

In general, relocation payments are not considered income for the purpose of Division 2 of the Internal Revenue Code of 1954, which has been redesignated as the Internal Revenue Code of 1986 (Title 26, U. S. Code), or for the purpose of determining the eligibility or the extent of eligibility of any person for assistance under the Social Security Act (42 U. S. Code 301 et seq.) or the Personal Income Tax Law, Part 10 (commencing with Section 17001) of the Revenue and Taxation Code, or the Bank and Corporation Tax Law, Part II (commencing with Section 23001) of Division 2 of the Revenue and Taxation Code. The above statement on tax consequences is not intended as tax advice by the CLIENT or RELOCATION AGENCY. Displacees are responsible for consulting with their own tax advisors concerning the tax consequences of relocation payments.

#### **G. RESIDENT/CITIZEN PARTICIPATION**

As the process for considering the Project moves forward, the CLIENT will observe the following protocol:

1. Provide affected tenants with full and timely access to documents relevant to the relocation program;
2. Encourage meaningful participation in reviewing the relocation plan and monitoring the relocation assistance program; including the Project area occupants, neighborhood groups and community organizations; and
3. Provide technical assistance necessary to interpret elements of the Relocation Plan and other pertinent materials (Project households will be provided with a copy of the Relocation Plan).



February 14, 2023  
Prepared by Overland, Pacific & Cutler, LLC

## **EXHIBIT A – INFORMATIONAL STATEMENT**

## **Relocation Assistance Informational Statement for Families and Individuals**

(CA State)

Project Name:  
**Mallard Pointe**

Relocation Representative:  
**Overland, Pacific & Cutler, LLC**  
**1101 Marina Village Parkway, Suite 201**  
**Alameda, CA 94501**  
**Phone: (800) 400-7356**

### Informational Statement Content:

1. General Information
2. Assistance in Locating a Replacement Dwelling
3. Moving Benefits
4. Replacement Housing Payment - Tenants and Certain Others
5. Section 8 Tenants
6. Replacement Housing Payment – Homeowners
7. Qualification for and Filing of Relocation Claims
8. Last Resort Housing Assistance
9. Rental Agreement
10. Evictions
11. Appeal Procedures – Grievance
12. Tax Status of Relocation Benefits
13. Non-Discrimination and Fair Housing
14. Additional Information and Assistance Available

**Spanish speaking agents are available. Si necesita esta información en español, por favor llame a su agente.**

## Informational Statement for Families and Individuals

(CA State)

### **1. GENERAL INFORMATION**

The dwelling in which you now live is in a project area to be improved by, or financed through, the Project Sponsor. If and when the project proceeds, and it is necessary for you to move from your dwelling, you may be eligible for certain benefits. You will be notified in a timely manner as to the date by which you must move. Please read this information, as it will be helpful to you in determining your eligibility and the amount of the relocation benefits you may receive under the state law. You will need to provide adequate and timely information to determine your relocation benefits. The information is voluntary, but if you don't provide it, you may not receive the benefits, or it may take longer to pay you. We suggest you save this informational statement for reference.

The Project Sponsor has retained the professional firm of **Overland, Pacific & Cutler, LLC (OPC)** to provide relocation assistance to you. The firm is available to explain the program and benefits. Their address and telephone number is listed on the cover.

**PLEASE DO NOT MOVE PREMATURELY. THIS IS NOT A NOTICE TO VACATE YOUR DWELLING.** However, if you desire to move sooner than required, you must contact your agent at OPC so you will not jeopardize any benefits. This is a general informational brochure only and is not intended to give a detailed description of either the law or regulations pertaining to the Project Sponsor's relocation assistance program.

**Please continue to pay your rent to your current landlord, otherwise you may be evicted and jeopardize the relocation benefits to which you may be entitled to receive.**

### **2. ASSISTANCE IN LOCATING A REPLACEMENT DWELLING**

The Project Sponsor, through its representatives, will assist you in locating a comparable replacement dwelling by providing referrals to appropriate and available housing units. You are encouraged to actively seek such housing yourself.

When a suitable replacement dwelling unit has been found, your relocation agent will carry out an inspection and advise you as to whether the dwelling unit meets decent, safe and sanitary housing requirements. A decent, safe and sanitary housing unit provides adequate space for its occupants, proper weatherproofing and sound heating, electrical and plumbing systems. Your new dwelling must pass inspection before relocation assistance payments can be authorized.

### **3. MOVING BENEFITS**

If you must move as a result of displacement by the Project Sponsor, you will receive a payment to assist in moving your personal property. The actual, reasonable and necessary expenses for moving your household belongings may be determined based on the following methods:

- A Fixed Moving Payment based on the number of rooms you occupy (see below); **or**
- A payment for your Actual Reasonable Moving and Related Expenses based on at least two written estimates and receipted bills; **or**

- A combination of both (in some cases).

For example, you may choose a Self-Move, receiving a payment based on the Fixed Residential Moving Cost Schedule shown below, plus contract with a professional mover to transport your grand piano and /or other items that require special handling. In this case, there may be an adjustment in the number of rooms which qualify under the Fixed Residential Moving Cost Schedule.

**A. Fixed Moving Payment (Self-Move)**

A Fixed Moving Payment is based upon the number of rooms you occupy and whether or not you own your own furniture. The payment is based upon a schedule approved by the Project Sponsor, and ranges, for example, from \$475.00 for one furnished room to \$2,505.00 for eight rooms in an unfurnished dwelling. (For details see the table). Your relocation agent will inform you of the amount you are eligible to receive, if you choose this type of payment.

If you select a fixed payment, you will be responsible for arranging for your own move, and the Project Sponsor will assume no liability for any loss or damage of your personal property. A fixed payment also includes utility hook-ups and other related moving fees.

<b>Fixed Moving Schedule CALIFORNIA (Effective 2021)</b>	
<b>Occupant Owns Furniture:</b>	
1 room	\$780
2 rooms	\$1,000
3 rooms	\$1,250
4 rooms	\$1,475
5 rooms	\$1,790
6 rooms	\$2,065
7 rooms	\$2,380
8 rooms	\$2,690
Each additional room	\$285
<b>Occupant does NOT Own Furniture:</b>	
1 room	\$510
Each additional room	\$100

**B. Actual Moving Expense (Professional Move)**

If you wish to engage the services of a licensed commercial mover and have the Project Sponsor pay the bill, you may claim the ACTUAL cost of moving your personal property up to 50 miles. Your relocation agent will inform you of the number of competitive moving bids (if any) which may be required and assist you in developing a “mover” scope of services for Project Sponsor approval.

**4. REPLACEMENT HOUSING PAYMENT - TENANTS AND CERTAIN OTHERS**

You may be eligible for a payment of up to \$5,250.00 to assist you in renting or purchasing a comparable replacement dwelling. In order to qualify, you must either be a tenant who has occupied the present dwelling for at least 90 days prior to the initiation of negotiations or an owner who has occupied the present dwelling between 90 and 180 days prior to the initiation of negotiations.

- A. Rental Assistance.** If you qualify, and **wish to rent** your replacement dwelling, your maximum rental assistance benefits will be based upon the difference over a forty-two (42) month period between the rent you must pay for a comparable replacement dwelling and the lesser of your current rent and estimated utilities or thirty percent (30%) of your gross monthly household income. You will be required to provide your relocation agent with monthly rent and household income verification prior to the determination of your eligibility for this payment.

- OR -

February 14, 2023

Prepared by Overland, Pacific & Cutler, LLC

- B. **Down-payment Assistance.** If you qualify and **wish to purchase** a home as a replacement dwelling, you can apply up to the total amount of your rental assistance payment towards the down-payment and non-recurring incidental expenses. Your relocation agent will clarify procedures necessary to apply for this payment.

Where a tenant is sharing a dwelling with an owner-occupant and paying the owner-occupant rent for the privilege, the tenant shall not be entitled to more than one-half of the rental assistance otherwise payable.

## **5. SECTION 8 TENANTS**

When you do move, you may be eligible to transfer your Section 8 eligibility to a replacement site. In such cases, a comparable replacement dwelling will be determined based on your family composition at the time of displacement and the current housing program criteria. This may not be the size of the unit you currently occupy. Your relocation agent will provide counseling and other advisory services along with moving benefits.

## **7. QUALIFICATION FOR, AND FILING OF, RELOCATION CLAIMS**

To qualify for a Replacement Housing Payment, you must rent or purchase and occupy a comparable replacement unit **within one year from the following:**

- For a tenant, the date you move from the displacement dwelling.
- For an owner-occupant, the latter of:
  - a. The date you receive final payment for the displacement dwelling, or, in the case of condemnation, the date the full amount of estimated just compensation is deposited in court, **or**
  - b. The date you move from the displacement dwelling.

All claims for relocation benefits must be filed with the Project Sponsor **within eighteen (18) months** from the date on which you receive final payment for your property, or the date on which you move, whichever is later.

## **8. LAST RESORT HOUSING ASSISTANCE**

If comparable replacement dwellings are not available when you are required to move, or if replacement housing is not available within the monetary limits described above, the Project Sponsor will provide Last Resort Housing assistance to enable you to rent or purchase a replacement dwelling on a timely basis. Last Resort Housing assistance is based on the individual circumstances of the displaced person. Your relocation agent will explain the process for determining whether or not you qualify for Last Resort Housing assistance.

If you are a tenant, and you choose to purchase rather than rent a comparable replacement dwelling, the entire amount of your rental assistance and Last Resort eligibility must be applied toward the down-payment and eligible incidental expenses of the home you intend to purchase.

## **9. RENTAL AGREEMENT**

As a result of the Project Sponsor's action to purchase the property where you live, you may become a tenant of the Project Sponsor. If this occurs, you will be asked to sign a rental agreement which will specify the monthly rent to be paid, when rent payments are due, where they are to be paid and other pertinent information.

## **10. EVICTIONS**

Any person, who occupies the real property and is not in unlawful occupancy, is presumed to be entitled to relocation benefits. Except for the causes of eviction set forth below, no person lawfully occupying property to be purchased by the Agency will be required to move without having been provided with at least 90 days written notice from the Agency. Eviction will be undertaken only in the event of one or more of the following reasons:

- Failure to pay rent; except in those cases where the failure to pay is due to the lessor's failure to keep the premises in habitable condition, is the result of harassment or retaliatory action or is the result of discontinuation or substantial interruption of services;
- Performance of dangerous illegal act in the unit;
- Material breach of the rental agreement and failure to correct breach within the legally prescribed notice period;
- Maintenance of a nuisance and failure to abate within a reasonable time following notice;
- Refusal to accept one of a reasonable number of offers of replacement dwellings; or
- The eviction is required by State or local law and cannot be prevented by reasonable efforts on the part of the public entity.

## **11. APPEAL PROCEDURES - GRIEVANCE**

Any person aggrieved by a determination as to eligibility for, or the amount of, a payment authorized by the Project Sponsor's Relocation Assistance Program may have the appeal application reviewed by the Project Sponsor in accordance with its appeals procedure. Complete details on appeal procedures are available upon request from the Project Sponsor.

## **12. TAX STATUS OF RELOCATION BENEFITS**

California Government Code Section 7269 indicates no relocation payment received shall be considered as income for the purposes of the Personal Income Tax Law, Part 10 (commencing with Section 170 01) of Division 2 of the Revenue and Taxation Code, or the Bank and Corporation Tax law, Part 11 (commencing with Section 23001) of Division 2 of the Revenue and Taxation Code. Furthermore, federal regulations (49 CFR Part 24, Section 24.209) also indicate that no payment received under this part (Part 24) shall be considered as income for the purpose of the Internal Revenue Code of 1954, which has been redesignated as the Internal Revenue Code of 1986. No federal dollars are anticipated for this project. Therefore, federal regulations may not apply and the IRS may consider relocation payments as income. The preceding statement is not tendered as legal advice in regard to tax consequences, and displacees should consult with their own tax advisor or legal counsel to determine the current status of such payments.

*(IRS Circular 230 disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any tax advice contained in this communication (including any attachments) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue*

*Code or (ii) promoting marketing or recommending to another party any matters addressed herein)*

### **13. NON-DISCRIMINATION AND FAIR HOUSING**

No person shall on the grounds of race, color, national origin or sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under the Project Sponsor's relocation assistance program pursuant to Title VI of the Civil Rights Act of 1964, Title VIII of the Civil Rights Act of 1968, and other applicable state and federal anti-discrimination and fair housing laws. You may file a complaint if you believe you have been subjected to discrimination. For details contact the Project Sponsor.

### **14. ADDITIONAL INFORMATION AND ASSISTANCE AVAILABLE**

Those responsible for providing you with relocation assistance hope to assist you in every way possible to minimize the hardships involved in relocating to a new home. Your cooperation will be helpful and greatly appreciated. If you have any questions at any time during the process, please do not hesitate to contact your relocation agent at OPC.