EXHIBIT 3G
CHAPTER 353 9/2/22

WESTSIDE OWNER-OCCUPANT RESIDENTIAL PROPERTY
CHAPTER 353 DEVELOPMENT PLAN

Why is the Plan necessary?

1. Stop Threatened Wave of Evictions from Tax Foreclosure. The Westside Neighborhood is facing an emergency. Following the 2019 reassessment, real property tax delinquencies in the Westside Neighborhood increased dramatically with **136 of the 528 (over 25%)** owner-occupied homes in the Westside Neighborhood currently delinquent. These homeowners are facing further real property tax increases in 2022, and if they are again delinquent on their 2022 real property tax payments, they will be 3 years behind and will be subject to a tax sale by the County in 2023. Once these residents are forced out of the Westside Neighborhood, it is unlikely they will ever return. We must solve this problem NOW.

2. Prevent Property Taxes from Consuming an Excessive Percentage of Low and Moderate Income Homeowners' Income. Legal Aid assisted Westside homeowners with appeals of their 2019 reassessments, and saw assessment increases ranging from **100%-350%**. The Jackson County-wide average assessment increase in 2019 was **18%**, but the Westside Neighborhood was disproportionately impacted by the 2019 reassessment with an average assessment increase in 2019 of **128%**. This is especially difficult given that **55 of the 528 (over 10%)** owner-occupied homeowners in the Westside Neighborhood have incomes of less than **$15,000 per year (below 27% of AMI)**, and an additional **60 of the 528 (over 11%)** owner-occupied homeowners in the Westside Neighborhood have incomes between **$15,000-25,000 per year (below 28-45% of AMI)**.

3. Extreme Gentrification Gutting a Unique Racially and Economically Diverse Neighborhood. The Westside Neighborhood is suffering from rapid gentrification. The rising real property taxes caused by this gentrification are making the Westside Neighborhood unaffordable for longtime, multi-generational residents who are lower-income, older, and predominantly Hispanic. The Westside Neighborhood is uniquely racially, ethnically, and economically diverse, and with the assistance provided by this Plan, this unique neighborhood will survive into the future.

What is the Plan?

Household Income	Years 1-7	Years 8-10	Years 11-25	Households
$0 to $14,999	Land Tax Only		Average Tax	55
$15,000 to $74,999	Average Tax			362
$75,000 to $149,999	60% of Normal Tax	Normal Tax		44
$150,000 or more	90% of Normal Tax	Normal Tax		68

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Where do the funds go?

A. Land taxes and Neighborhood Support Fees (NSFs) are assessed for each property in the program. NSFs are calculated to bring the total tax burden for each owner-occupant in the program to the level shown in the chart on the prior page based on each owner-occupant's household income.

B. The County Collector will collect land taxes and NSFs for each parcel in the program. 100% of land taxes collected will be remitted to the taxing jurisdictions. The NSFs will be deposited into the Program Fund for the Plan.

C. Additional revenue from application fees, transfer fees, and charitable donations will be deposited into the Program Fund.

D. All expenses of the program, including subsidies for current and delinquent real property tax payments for low-income residents, subsidies for home repairs for low-income residents, and staffing and admin costs will be paid from the Program Fund.

E. Excess funds in the Program Fund after maintaining a reserve will be remitted to the taxing jurisdictions as PILOTs.

Example (Year 4):