



**Finance Department**  
Revenue Collection Division

Rev July 2013

## Very Low Income Refund Program

### REFUND PROGRAM

The City of Berkeley and the Berkeley Unified School District offer a tax relief refund program for households with an **annual income** of \$37,400 or less. These programs provide for a refund of the Library Tax, Landscape/Parks Tax, CFD1- Fire Tax, Clean Storm Water fee, Fire Protection and Emergency and Preparedness Response Tax, Berkeley School Tax & Berkeley School Maintenance Tax (refund of these two taxes applies to low income seniors 65 or over only), which are included on the annual property tax bill. The City will also refund Sewer fees, included on the EBMUD water bill and/or the Utility Users Tax included on the local Cable bill.

### PROGRAM ELIGIBILITY

Effective July 1, 2012: Households with a **total annual household income** of \$37,400 or less are eligible to participate in the program.

### FILING A CLAIM

To receive a Very Low Income Refund, applicants must complete a Very Low Income Refund Claim form and submit the form and all supporting documentation to:

City of Berkeley  
Revenue Collection Division  
1947 Center Street, 1<sup>st</sup> Floor  
Berkeley, California 94704  
**Attn: Low Income Refund Program**

\*claims must be filed within one (1) year of payment of taxes and/or fees.

### DOCUMENTATION REQUIREMENTS

- If the only source of income was from Supplemental Security income, Social Security Assistance, Retirement or Pension Fund, include a statement from that agency specifying total gross income for the year.
- If the income was from any of the sources identified above, along with any other source of income (rental income, interest bearing accounts, dividends, business income, etc.), the taxpayer must attach a complete income Federal tax return or a copy of the statement with the amount earned for the year.
- If the taxpayer did not file an income tax return, s/he must **submit Letter 4506-T** from the [Internal Revenue Service](#) (IRS) stating that they did not file taxes for the year. Note: The current version of this form is not available until after April 15th of each year. The phone number for the IRS to obtain this letter is (800) 829-1040.
- All claims must include a copy of the taxpayer's property tax bill, along with evidence of payment of both tax installments and evidence of payment of utility (cable and EBMUD) bills. **This evidence may be a copies of canceled checks (front and back), cash receipts, check images from financial institution, credit card or bank statements with specific payment amounts indicated.**
- Proof of age 65 or older to receive refund of Berkeley Unified School District special taxes
- If persons other than the claimant are listed on the property title, the **Supplemental Information Form** must be completed and submitted with the claim.