



Moraga School District, 1540 School Street, Moraga, CA 94566

## 2024-2025 Parcel Tax Senior Exemption Eligibility Criteria & Application Process

This is the authorized application for the “Low-Income Senior Citizen Exemption”. If the filer(s) meet the exemption eligibility criteria listed below, they will receive an exemption for the following Moraga School District parcel taxes:

Measure K-\$325.00 (voted in on March 2, 2004 and effective July 1, 2004).

Measure M-\$207.00 (voted in on March 3, 2020) and may be subject to an increase in June.

These tax measures authorize the district to provide exemptions for “Low-Income Senior Citizens”.

### Parcel Tax Resolution

“Low-Income Senior Citizen Exemption. In order to provide tax relief to those members of the Moraga community most in need, any parcel owned and occupied by a low-income person 65 years of age or older shall be exempt from the Tax upon application to the District. The exemption shall be available annually pursuant to procedures to be prescribed by the Governing Board or otherwise as required by law or by the Contra Costa County Tax Collector. A “low-income person” is a member of a “**very low income household**” as defined by California Health and Safety Code Section 50105. Under current law, this means any household whose income does not exceed 50 percent of the area median income, adjusted for family size and revised annually.”

### Exemption Eligibility Criteria:

- Applications for exemptions must be submitted annually
- At least one household member who owns and occupies the property must be 65 years or older.
- The total adjusted gross income of all persons living in the household must not exceed 50% of the median income for Contra Costa County.

Household Members include all persons who consider the property as their permanent residence.

	Number of Persons in Household				
	1	2	3	4	5
50% of County Median Income	\$54,500	\$62,300	\$70,100	\$77,850	\$84,100

### Application Process:

1. Complete all parts of the application form; **Application deadline-July 12, 2024** **If submitted by July 12<sup>th</sup>, assessments will not appear on your property tax bill.** After July 12<sup>th</sup>, a refund will be processed.
2. Applicant must sign the completed application form.
3. Attach required documentation to the application form
  - **Proof of Age:** copy of California driver’s license, or copy of birth certificate, or copy of another federal/state identification card
  - **Copy of your most recent Federal tax return:** For each member of household, **Page 1 of** Form 1040, 1040A, 1040EZ, or 1040-SR (*must include your adjusted gross income total*)
  - **Copy of your most recent property tax bill** or each parcel for which the exemption is requested

**This application and accompanying information will be kept confidential and will be shredded after two years.**

4. Mail or deliver the completed application and documentation to:
 

Moraga School District  
1540 School St  
Moraga, CA 94556  
Office Hours: 8:00 AM – 4:30 PM Monday through Friday

### **Questions?**

**Contact the MSD Office:  
Phone: 925-376-5943**