



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

2026-2027 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-\$216.00 (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	\$59,400	\$67,900	\$76,400	\$84,850	\$91,650

Application Process:

1. Complete all parts of the application form; **Application deadline-June 30, 2026. If submitted by June 30th, assessments will not appear on your property tax bill.** We will not accept applications after the June 30th deadline.

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 or 2 of Form 1040, 1040A, 1040EZ, 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**

Moraga School District

Application for Parcel Tax Exemption

Low-Income Senior Citizens

Application Due Date: June 30, 2026

Submit Application To: Moraga School District Office
1540 School St., Moraga, CA 94556

Please Print or Type Information

1 Applicant's Last Name	First Name
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2 Applicant's Street Address	3 Home Phone Number
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4 Applicant's City, State, Zip	5 E-Mail Address (optional)
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6 Parcel Number(s) for Exempted Property

7 As of application date, have you and all other recorded owners owned and occupied as your principal place of residence the property for which the exemption is requested?

YES NO

8 Is your property used for rental and/or business as well as for a principal place of residence?

YES NO

9 **Annual Income:** For each member of the household, provide the *IRS Form 1040, 1040A* **Adjusted Gross Income** amount for the previous calendar year (2025). *IRS Form 1040EZ, 1040SR*
Attach **copy of Income Page** of your form for each member.

If no tax return was filed, please check here, and attach proof of income:

Household Member A: Last Name, First Name	Adjusted Gross Income: \$
Household Member B: Last Name, First Name	Adjusted Gross Income: \$
Household Member C: Last Name, First Name	Adjusted Gross Income: \$
Household Member D: Last Name, First Name	Adjusted Gross Income: \$
10	Total Household Income: \$

Under penalty of perjury, I declare that this application, including accompanying documents, is to the best of my knowledge true, correct, and complete.

11 Signature of Applicant:	Date:
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Attach: Proof of Age; Copy of Federal Tax Return; Copy of Property Tax Bill(s)