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CITY OF RIVERSIDE PUBLIC UTILITIES

CITY OF RIVERSIDE UTILITY USERS TAX AND STREET LIGHT ASSESSMENT FEE REFUND CLAIM

GENERAL INSTRUCTIONS

REFUND ALLOWABLE: The law gives you the right to a refund of Utility Users Tax paid, not to exceed $35, and 100% of paid fees attributed to City of Riverside Street Light Assessment District.

WHO MAY QUALIFY: To qualify for a refund of Utility Users Tax paid during the twelve month period beginning April 1, 2025 and ending March 31, 2026 and/or for a refund of Street Light Assessment District Fees paid through property tax billings for December and April installments, the property must be the claimant's primary residence, their name must appear on the bills, and the claimant must have a **total gross household income** of less than $23,940 for the previous Federal income tax year. (NOTE: Income year is last calendar/tax return year; applicable billing dates run from April 1, 2025 through June 30, 2026.)

WHEN AND WHERE TO FILE CLAIM: Your claim must be filed each year with the City of Riverside, Finance Department, Treasury Division, First Floor of City Hall, 3900 Main Street, Riverside, California 92522-0144, during the months of April 1, 2026 through June 30, 2026 for appropriate taxes/fees paid. The Treasury's hours of operations are 9 a.m. to 4 p.m. daily. No claim can be accepted if filed or postmarked later than June 30, 2026. Refund is applicable to current year only and is under no circumstances cumulative. Answer all of the questions and fill in all blanks on the application by typing or PRINTING clearly in ink. **Applications will not be considered complete until all required documentation is submitted.**

SPECIFIC INSTRUCTIONS

PART I

PRINT or type your name, address, zip code, and last 4 digits of social security number in the spaces provided. Claimant must be the person whose name appears on the bills for utility services.

NAMES OF OTHER HOUSEHOLD MEMBERS: List the name, relationship and age of every person who was a member of your household during the last Federal income tax reporting period. If there were no other household members, write the word NONE. Household members are your spouse (if living with you), any adult living at the same address, and anyone who qualified or could have qualified as a dependent for income tax purposes on your last Federal income tax return. Be sure to include the income of all household members with your income in Part III of the claim form.

PART II

QUESTION A: No refund shall be made if you owe any utility users tax or street light assessment fee for the period for which refund is claimed or for any prior period.

QUESTION B: No refund shall be made of any tax or fee that was paid with public assistance or relief funds THAT INCLUDED AN ALLOWANCE to pay the tax or fee.

QUESTION C: Only one member of a household may file a claim, and only one claim may be filed for each individual household.

QUESTIONS D & E: If you qualify for the refund program, you will automatically qualify for a waiver of the Electric reliability charge for up to one year if you are a senior (over 55) and/or disabled. Examples of documentation required are a valid identification card showing proof of age (i.e., military, state ID, or driver's license), a disability award letter or other proof of disability benefits.

PART III

HOUSEHOLD INCOME: List all household income received during your last Federal income tax reporting period. Household income is your combined income and the income of all household members listed in Part I of the claim form. Household income is defined as income received from salary or wages, tips, fees, and charges, alimony, support money, public assistance and relief, pensions, annuities, social security, interest on securities (including tax free interest on governmental securities), realized capital gains, workmen's compensation (not including medical benefits), unemployment insurance, insurance benefits (other than medical), and gifts. **DO NOT** include Medicare benefits, Medicaid Benefits, gifts of food, gifts between members of the household, receipt of surplus food, or other relief in kind supplied by a governmental agency.

UTILITY USERS TAX PAID: Total Utility Users taxes paid should be entered on line 5 of the claim form and must be accompanied by the utility bills.

STREET LIGHT ASSESSMENT FEES PAID: Total Street Light Assessment Fees paid should be entered on line 4 of the claim form and must be accompanied by the property tax bill and evidence of payment (canceled check or receipt).

PROOF OF PAYMENT: Proof that you or some member of your household paid the Utility Users Tax and Street Light Assessment Fees must accompany your claim. This proof may be either a bill receipted by the utility company or one of its authorized collection agents, a canceled check, a receipted copy of the paid property tax bill, or the monthly bills reflecting that all balances are paid. *UTILITY COMPANIES, INCLUDING THE CITY OF RIVERSIDE PUBLIC UTILITIES DEPARTMENT, HAVE NO OBLIGATION TO MAKE OR FURNISH, FOR REFUND PURPOSES, PROOF OF PAYMENT FOR FEES PAID.*

APPLICATION REQUESTS AND GENERAL INFORMATION *may be directed to the City of Riverside Call Center at (951) 826-5311.*

REFUND will be applied to your Utility Account. *Inquiries may be directed to the Public Utilities Customer Service at (951) 782-0330.*

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CITY OF RIVERSIDE PUBLIC UTILITIES

City Utility Account Number _____

2026 | CITY OF RIVERSIDE

INSTRUCTIONS ON REVERSE

☐ **Walk In** ☐ **Mail In**

☐ **UTILITY USERS TAX REFUND (RENTER OR HOMEOWNER)** ☐ **STREET LIGHTING ASSESSMENT FEES REFUND (HOMEOWNER ONLY)**

PART I

Last Name	First Name	Initial	Last 4 Digits of Social Security #
Street Address	City	State	Zip Code

This claim must be filed between April 1, 2026 and June 30, 2026. It must be accompanied by:

- Utility bill receipts listing the Utility Users Tax (telephone, gas, electricity, water, and cable) for billing dates April 2025 through March 2026
- Proof that utility tax has been paid by claimant or a member of the household and the property is the claimant's primary residence
- Copy of prior year's Federal income tax return, or proof that the income does not exceed $23,940 for tax year 2025
- **In addition, if applying for the Street Light Assessment fees refund:**
  - Property tax bill receipt along with proof of payment (receipts or canceled checks for December and April installments)

*****Failure to provide required documentation will delay the process*****

NAMES OF OTHER HOUSEHOLD MEMBERS

Name	Relationship	Age	Name	Relationship	Age

PART II

Answer These Questions	YES	NO
A. Have you paid ALL utility users taxes as billed by the utility companies?		
B. 1. Did you or any member of your household receive public assistance or relief (welfare) income which included an allowance to pay the Utility Users Tax?		
2. If the answer to B1 above was "yes", how much was the total allowance received?		
C. Has any other member of your household made an application for a refund of Street Lighting Assessment Fees and/or Utility Users Tax paid?		
D. Are you a senior (over 55)? Documentation Required*		
E. Are you disabled? Documentation Required*		

*Failure to provide required documentation will delay the process

PART III

Annual Household Income	Amount
1. Gross Salaries and Wages	
2. Other Income (Itemize below)	
3. Total Gross Household Income (1 and 2)	
4. Total Street Lighting Assessment Fees Paid	
4a. Refund claimed (100% of amount paid)	
5. Utility Users Taxes Paid	
5a. Refund Claimed (Not to exceed $35.00)	
6. Total refund claimed (4a plus 5a)	

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Signed:_____ **Date:**_____ **Daytime phone number:**_____

FOR CITY USE ONLY: REFUND #	**DATE REQUEST PROCESSED**	**PROCESSED BY:**

	GL Key	Object	Amount	Verified By
Street Light Fee	2300100	443200		Revenue Staff
Utility User Tax	2300100	443200		Revenue Staff
Reliability Charge Waiver	6020100	456074		Public Utilities Staff

PROCESSED FOR PAYMENT		**APPROVED FOR PAYMENT**	
Revenue Staff	Date	Finance Department	Date

FIN-Form No. 040 (2/26)