

Section 650.020. Statement of Receipts. [CC 1961 §27.02; Ord. No. 2448 §1, 11-3-1980; Ord. No. 2666 §1, 7-16-1984; Ord. No. 2710 §1, 3-18-1985; Ord. No. 3556 §1, 4-1-2002; Ord. No. 3999 §§1 – 2, 7-18-2011]

A. Every person, firm or corporation engaged in the business of supplying or furnishing within the City electricity, electrical power or electrical service; gas or gas service; exchange telephone service; telegraph service; or water or water service is hereby required to file with the Director of Finance of the City a sworn statement showing the gross receipts derived from the transactions of such businesses within the City. Such statements for the license shall be filed as follows:

1. On the last day of January, 1981, a verified statement shall be filed of gross receipts and such persons, firms, companies or corporation derived from the supplying or furnishing within the City electricity, electrical power, or electrical service; gas or gas service; exchange telephone service; telegraph service; or water or water service from December 1, 1980, to December 31, 1980. Payment of such tax so stated shall be made on the last day of January, 1981, and shall be for a license to operate for the period beginning February 1, 1981, and ending February 28, 1981.
2. Thereafter such statements and payments shall be due and made on the last day of each month on the gross receipts derived from the supplying or furnishing within the City electricity, electrical power or electrical service; gas or gas service; exchange telephone service; telegraph service; or water or water service during the second (2nd) preceding calendar month. Such payment shall be for a license to operate for the calendar month after which the payment is made.
3. At the time the above statements are filed or required to be filed, payment shall be made to the Director of Finance of the tax at the rate of eight percent (8%) on such receipts, provided however, that it shall not be necessary to include in such statements nor calculate nor pay any taxes on sales tax or uncollectible utility charges. Such persons, firm or corporation shall be allowed a credit for future taxes with respect to refunds actually made to its customers by order or ruling of the appropriate regulatory authority having jurisdiction to require such refund to be made.

4. This Section provides for the refund to owners, lessees or renters of residential property located within the City of Berkeley who are age sixty (60) or older and meet the following qualifications of an amount equal to the license tax paid by persons engaged in the business of selling, supplying or distributing water services, electrical services and gas services on account of sales to such persons age sixty (60) or older meeting the following qualifications. Such person(s) shall be termed an "exempt consumer" if they qualify as follows:
 - a. In addition to retirement any person in whose name the utilities are listed and who is an owner occupant, lessee occupant or renter occupant of residential property located within the City of Berkeley, which is his/her customary and primary residence, and who is totally and permanently disabled pursuant to the Social Security Act and amendments and such person complies with paragraph (d) below shall be termed an exempt consumer.
 - b. They own, lease or rent residential property located within the City of Berkeley and occupy the same as their customary or primary place of residence during the calendar year or portion thereof for which a rebate is claimed. When any such residential property is owned, leased or rented by two (2) or more persons jointly, the requirement for exemption shall be deemed satisfied if any one (1) such owner, lessee or renter is sixty (60) years of age or older and retired.
 - c. They are sixty (60) years of age or older or became sixty (60) during the previous calendar year and are retired and receiving social security or retirement plan benefits.
 - d. Total gross income from all sources, including social security and private pension plans, received by the exempt consumer and spouse shall not exceed the following guideline:

Number of Persons	Income Guidelines		
	100% Rebate Level I	100% Rebate Level II	100% Rebate Level III
1	\$15,550 — \$12,251	\$12,250 — \$9,651	\$9,650 and under
2	\$17,105 — \$13,476	\$13,475 — \$10,611	\$10,610 and under
3	\$18,815 — \$14,826	\$14,825 — \$11,676	\$11,675 and under
4	\$20,700 — \$16,301	\$16,300 — \$12,846	\$12,845 and under

B. *Procedure.* Refunds to exempt consumers shall be made from February 1 to no later than June 30 or until all the fiscal year budgeted amount is exhausted, whichever one comes first, of each year for those taxes paid during the preceding calendar year. Any person claiming to be entitled to a refund pursuant to this Chapter for taxes paid on account of sales during the calendar just ending shall submit a request for such refund to the City Manager or Director of Finance together with such proof of claim as may be required by the City Manager or Director of Finance. Such proof of claim may include proof of age, copies of utility bills, proof of ownership, rentership, or lease of residential property and documentation on income earned during the preceding year along with other reasonable documentation that the City Manager or Director of Finance may require. **[Ord. No. 4186 §2, 1-5-2015]**

C. The right is hereby granted to all such persons, firms, companies or corporations mentioned in Subsection (A)(1) to trim trees, brush or hedges upon and overhanging the streets, alleys and sidewalks and public places of said City, so as to prevent such foliage from coming in contact with wires, cables and pipes; all of said trimming to be done under the supervision and direction of the Governing Body of said City or of any City Official to whom said duties have been or may be delegated.

Section 650.030. Access to Books. [CC 1961 §27.03; Ord. No. 2448 §1, 11-3-1980]

The Director of Finance or his/her duly authorized representative is hereby authorized to investigate the accuracy of any statement so filed and for that purpose shall have access at all reasonable times to

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the books, documents, papers and records of any person making such returns in order to ascertain the accuracy thereof.

Section 650.040. Property Tax Not Affected. [CC 1961 §27.04; Ord. No. 2448 §1, 11-3-1980]

This Chapter does not exempt any person to which this Chapter is applicable from the payment to the City of any tax which the City may levy upon the real or personal property belonging to any such person.