

EXEMPTIONS

HOMEOWNERS

The California Constitution provides a \$7,000 reduction in taxable value for a qualifying owner-occupied home. The home must have been the principal place of residence of the owner on the lien date, January 1st.

To claim the exemption the homeowner must make a timely filing of a simple form with the county assessor. A partial 80% exemption may be granted for homeowners who file a late affidavit and claim for exemption with the assessor between February 16th and December 10th.

December 10th is the last day to terminate the homeowners' exemption without penalty; the assessor should receive notice of ineligibility by that date. Claim forms are available by calling or writing the Assessor's Office or in the [Forms Section](#).

DISABLED VETERANS

If you are a veteran who is rated 100% disabled, blind, or paraplegic due to a service connected disability (or if you are the surviving spouse of such a veteran), you may be eligible for an exemption as determined by the State Board of Equalization.

INSTITUTIONS

Property used exclusively for a church, college, cemetery, museum, school, or library may qualify for an exemption. Property owned and used exclusively by non-profit, religious, charitable, scientific, or hospital, corporation also may be eligible.

Note: Receiving an exemption does not relieve the business entity from filing a Business Property Statement.

BUILDER'S EXEMPTION

There is reassessment exclusion available for new construction, if the property is for sale. The builder must file a claim form with the Assessor prior to or within 30 days from the start of construction. If the property qualifies, a supplemental assessment is not made until the property changes ownership, is rented, leased or is otherwise occupied. Go to the Forms Section to view and/or print a form or call the Assessor's Office.

For more information regarding exemptions, call 831 636-4030