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Frequently Asked Questions - Exemptions And In-Lieu Fees

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1. What is the homeowners' exemption?

The California Constitution provides a \$7,000 reduction in the 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.

Homeowners' exemption claimants are responsible for notifying the assessor when they are no longer eligible for the exemption. December 10th is the last day to terminate the homeowners' exemption without penalty; the assessor should receive notice of ineligibility by that date.

2. Are there any property tax exemptions for veterans?

There are exemptions for veterans, both in the State Constitution and in the statutes enacted by the Legislature. The Constitution provides an exemption, currently a \$4,000 exemption, for most honorably discharged veterans or, in some cases, the spouse or parent of a deceased honorably discharged veteran. However, a person who owns property valued at \$5,000 or more (\$10,000 or more for a married person and his or her spouse) is ineligible for this exemption. Also, the same dwelling may not receive both the homeowners' exemption and the veterans' exemption.

Pursuant to the Constitution also, the Legislature has provided exemptions (in amounts ranging from \$100,000 to \$150,000 effective January 1, 2001) for the home of a disabled veteran or a disabled veteran's spouse, if the veteran, because of an injury incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. An unmarried surviving spouse may also be eligible if the service person died as the result of a service-connected injury or disease while on active duty in the military. As above, the home may not receive the exemption if it is receiving another real property exemption.

Please note that issues regarding these exemptions are complex, and the authorizations are specific; the assessor's office should be consulted for detailed requirements regarding these exemptions.

3. Is a vehicle subject to registration, but in a non-operating condition, subject to assessment?

No. A vehicle subject to registration under the Vehicle Code is exempt from all taxes according to value other than vehicle license fees, whether or not that vehicle is registered. So, although a taxpayer may obtain a Certificate of Planned Non-Operation from the California Department of Motor Vehicles for a relatively small fee, the vehicle is still of a type subject to registration under the Vehicle Code and is, therefore, not subject to assessment.

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