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## **The Homeowners' Property Tax Exemption – An Important Benefit for You**

California provides for a Homeowners' Property Tax Exemption. This is a \$7,000 reduction in the taxable value of a qualified owner-occupied home. If you qualify, you could save at least \$70 each year on your property taxes. Here are some frequently asked questions regarding the exemption and information about how to apply for the exemption if you are not already receiving it.

### **Q: Who is eligible for the homeowners' exemption?**

A: Homeowners who own and occupy a home in California as their principal residence on January 1<sup>st</sup> of the year for which they are claiming the exemption.

### **Q: What type of dwelling units can qualify for the homeowners' exemption?**

A: Any of the following can qualify if it is your principal residence and is subject to property tax: a single family residence, a condominium, a unit in a cooperative housing project, a houseboat, a manufactured home, or a mobilehome. However, manufactured homes and mobilehomes that are subject to the California vehicle license fee instead of local property tax do not qualify for the homeowners' exemption.

### **Q: How do I know if I am already receiving the homeowners' exemption?**

A: Your annual property tax bill should reflect a \$7,000 reduction in the taxable value of your home if you are receiving the exemption. It is always a good idea to double-check your tax bill each year, even if you have received the exemption for many years.

### **Q: How do I apply for the homeowners' exemption if I am not already receiving it?**

A: Your county assessor will provide you with a simple form to complete, free of charge. If you were receiving the exemption for your home in previous years but did not receive it this year, contact your county assessor to make sure your exemption was not removed in error. However, if you failed to apply for the exemption in previous years, it cannot be granted retroactively.

### **Q: What is the deadline for filing a homeowners' exemption claim with the county assessor?**

A: To receive 100% of the allowable exemption, you must file an exemption claim form with your county assessor by February 15<sup>th</sup>. If you file between February 16<sup>th</sup> and December 10<sup>th</sup>, you can still qualify for a partial exemption of the lesser of \$5,600 or 80% of the taxable value of your principal residence.

### **Q: Will I need to reapply for the homeowners' exemption each year?**

A: No. Once you have qualified for the homeowners' exemption, you should automatically receive the exemption for each year you remain eligible. You should double-check your annual property tax bill just to be sure.

**Q: Can I receive two exemptions if I own two homes?**

A: No. Only your principal residence can qualify for the homeowners' exemption. If you are receiving the exemption for a home that no longer qualifies, it is your responsibility to notify your county assessor in a timely manner that your home is no longer eligible for the exemption.

**Q: Can I receive a homeowners' exemption if I receive Homeowner Property Tax Assistance?**

A: Yes. If you otherwise qualify for the homeowners' exemption, you can receive both benefits. Homeowner Property Tax Assistance is provided to qualified homeowners based on the amount of property tax assessed and paid on their home. You may be eligible for property tax assistance if you are 62 years of age or older, blind or disabled, own and live in your own home, and meet certain household income limitations. For additional information regarding homeowner property tax assistance, contact the California Franchise Tax Board at 1-800-868-4171.

**Q: My home was damaged or destroyed in a recent natural disaster. Can I still qualify for the exemption even though I am not currently living in my home?**

A: Yes. Recent law changes allow you to continue receiving the exemption even if you are not presently living in your home as a result of specific natural disasters for which the Governor has declared a state of emergency. However, it is best to check with your county assessor as to whether the natural disaster that damaged or destroyed your home was included in the recent law changes.

As you can see, the homeowners' property tax exemption can be an important and valuable benefit to qualifying homeowners. If you are unsure about whether you qualify for the exemption or if you have additional questions, please contact your county assessor.