

Frequently Asked Questions and Their Answers

General Information

Q. I am over 55 and wish to move to a smaller home. Will my taxes go up?

A: Proposition 60 was passed by the voters in 1986 allowing those 55 and over to transfer the assessed value of their principal residence to a replacement residence in the same county if the value of the new residence is equal to or less than that of the original residence when sold. A claim form must be timely filed with the Assessor's Office to qualify. Solano County does not accept transfers from other counties. For additional information regarding this exclusion, see R and T code 69.5. The form is located on our website or we can mail one to you. Additional information regarding the process is located on the back side of the form. [BOE 60 AH - Claim of person\(s\) at least 55 years of age for transfer of base year value to replacement property](#)

Q. Are there special programs available for Senior Citizens?

*A: The Property Tax Postponement Program allows qualified seniors to postpone payment of property taxes until the individual moves, sells the property or dies. For information, contact the State Controller's Office at 1-800-952-5661. The Property Tax Assistance Program for Seniors and Blind/Disabled Persons provides cash reimbursement for qualified individuals. For information, contact the Franchise Tax Board at 1-800-852-5711. **This program is suspended until further notice due to budget cuts.***

Q. How do I get my property tax value to be reduced so that my taxes are less? The market is down and houses are not selling for anywhere near the value of my property.

State law provides for a temporary reduction of the assessed value of real property if its market value as of January 1st is less than its assessed value, commonly referred to as a "Proposition 8" reduction. Once a property is placed on Proposition 8 status the Assessor reviews the value annually for increases or decreases and adjusts accordingly. Although there is no limit on how much the value of a property on Proposition 8 status can be increased or reduced in any given year, the assessed value can never exceed the Proposition 13 factored base year value. A reduction can be initiated by either the property owner or the Assessor.

Q. Is there a Builder's Exclusion?

A. Many taxpayers in the construction industry are unaware that under Section 75.12 of the Revenue and Taxation Code they can be legally exempted from payment of supplemental tax bills resulting from the completion of new construction, simply by requesting a "Builder's Exclusion."

Effective January 1, 2006, developers of single-family subdivisions of five lots or more are granted an automatic builder's exclusion upon recording the subdivision map. To be granted the Builder's Exclusion on fewer than five single-family lots or on other types of property, you must

submit a letter requesting the exclusion prior to or within 30 days of the start of new construction on land development and/or improvements. The parcels for which you are requesting an exclusion must be intended for resale, and for no other purpose than that incidental to resale, such as a model home. In short, this means that builders should submit a request for an exclusion as soon as they buy raw land intended for development.

Recommendations: Apply for the exclusion as soon as the land is purchased. Apply for the whole tract. If builder's exclusion is granted on the parent parcel and the parcel splits there is no need to reapply. Builders should be aware that after the exclusion is granted they are still responsible for payment of supplemental tax bills based upon the purchase of land for development, and for payment of annual secured tax bills based on the value of land and new construction complete or incomplete on January 1 of each year. Builders owning parcels protected by a builder's Exclusion are also cautioned that should they begin using these parcels for a purpose other than resale, such as rentals, they are required to notify the Assessor's Office of this fact within 45 days after such non-resale use begins.

We can mail you an application. Obtain mailing information.

Q. What is the Williamson Act (Ag Preserve)?

A: The California Land Conservation Act of 1965, commonly referred to as the Williamson Act, is a tax relief measure for owners of land. The act permits a landowner to sign a contract with the County or City guaranteeing that the land will be preserved for a period of at least 10 years. In return for this guarantee, the Assessor annually values land and growing improvements in the Act using a restricted income approach rather than the market value. The owner will get the benefit of being taxed on the lower of the total base year value, current market value, or restricted (AG Preserve) value. Generally, this means the taxes for the farmer are reduced, sometimes greatly. You must apply to the County Planning Department by October 1 to receive Williamson Act benefits for the following tax year if you wish to place your farm property into the AG Preserve. The Assessor's Office may require you to report data pertaining to your agriculture parcels via an annual AG Preserve Questionnaire.

Q. When is Real Estate reappraised?

A. Under State law (Proposition 13), real property is reappraised only when a change-in-ownership occurs, or upon completion of new construction. Except for these two instances, property assessments cannot be increased by more than 2% annually, based on the California Consumer Price Index. The property tax rate is 1% plus any voter approved bonds, fees, or special charges.

When a sale or transfer occurs, the Assessor's Office receives a copy of the deed and determines if a reappraisal is required under State law. If it is required, an appraisal is made to determine the new market value of the property. The owner is then notified of the new assessment and their rights to appeal.

The transfer of property between husband and wife does not require a reappraisal for property tax purposes. This includes transfers resulting from divorce or death. In addition, a refinancing will not cause a reappraisal.

Q. Is property assessed at the price paid?

A. Not always. Real property is valued at its current market value on the date it changes ownership. In a majority of cases, the sales price equals market value, but not always.

Q. What about NEW CONSTRUCTION REAPPRAISALS?

A. Copies of all building permits are sent to the Assessor's Office by the cities and County. If the construction is new (such as a room addition), a reappraisal is required. If the construction is for replacement, repair, or maintenance, a reappraisal may not be required. In appraising new construction, the market value of the addition is determined and added to the value of the existing property. The existing property, however, is not reappraised. As with a change-in-ownership, the owner is notified of the new assessment and can appeal the value.

Q. If I have an addition to my home, will you reappraise the entire property?

A. No. Only the value of your new addition will be added to your current assessed value.

Q. If I do the work myself, will I only be assessed on the cost of the materials?

A. No. New construction is assessed at the market value added to the property as of the date of completion, or on January 1, if incomplete.

Q. What is a Supplemental Assessment?

A. State law requires the Assessor to reappraise property immediately upon change-in-ownership or completion of new construction. The Assessor's Office must issue a supplemental assessment which reflects the difference between the prior assessed value and the new assessment. This value is then prorated based on the number of months remaining in the fiscal year ending June 30. This supplemental is in addition to the regular tax bill.

Q. Are Mobile homes subject to property taxes?

A. Newly purchased mobile homes, and those on permanent foundations, are subject to property taxes. As with real property, the assessed value of mobile homes cannot be increased by more than 2% annually unless there is a change in-ownership or new construction. Older mobile homes bought before June 30, 1980 generally are not subject to property taxes. They are licensed under the jurisdiction of the State Department of Housing and Community Development. As a result of recent State legislation, the purchase of a mobile home park by the residents will not cause a reassessment. Property taxes will remain at their current level and be prorated among the spaces.

Q. When can I appeal my assessed value?

A. Under State law, if the current market value of your property as of Jan 1 lien date (using recent comparable sales) falls below the assessed or taxable value as shown on your tax bill, the Assessor's Office is required to lower the assessment. This type of property tax relief generally applies to recently purchased property. Appeals may be filed between July 2 and November 30 for the annual roll. For supplemental events, or escaped assessments, the appeal must be filed within 60 day of the mailing date of the notice. Appeal forms can be obtained and must be filed with the Clerk of the Board. For more information, call 707-784-6100.

Q. My property value was reduced under Proposition 8. Now the Assessment has increased. Why?

A. Proposition 8 provides that your taxable value does not exceed the current market value of the property. Once a value is temporarily reduced under Proposition 8, it is reviewed annually and adjusted, according to the market value. Once the market value exceeds the factored base year value, it will be restored.

Q. Why are my neighbor's and my tax bills different when the houses are the same?

A. Proposition 13, passed by the voters in June 1978, established 1975 as the original base year value and requires that the base value of a property be established as of the date of change of ownership, or as of the date of completion of new construction. If you and your neighbor purchased your properties in different years or have different construction dates, your base values reflect different market values.

Q. What and When is a lien date?

A. The lien date is the day that the taxes become a debt on the property and/or owners, even though the valuation and tax bills have not yet been computed and mailed. The tax lien date is January 1. (R&T Code 2192)

Q. What happens if I don't pay these taxes?

A. The issue of non-payment of taxes needs to be addressed with the Tax Collector's office. Their phone number is 707-784-7485. Their website address is www.solanocounty.com, Treasurer/Tax Collector Department.

Q. How do you calculate taxes?

A. The taxes are calculated by the Auditor-Controller. Property tax rates vary by area. In Solano County the tax rates average approximately 1.1% of the property's taxable value. For instance, if the taxable value is \$10,000, the property taxes could be about \$110. The Auditor-Controller website address is www.solanocounty.com, Auditor Controller Department. The phone number is 707-784-6283.

Q. What is the Assessor's function?

A. The Assessor has the responsibility for annually discovering and assessing all property within the County as required by law. The Assessor must produce and deliver an assessment roll by July 1 of each year. The Assessment Roll becomes the base upon which local property taxes are levied, collected and distributed to the state schools, cities, development agencies, special districts, and the County of Solano.

Q. What does the Auditor-Controller do?

A. The Auditor-Controller determines property tax rates and ultimately the tax amount. Their website address is www.solanocounty.com, Auditor Controller Department. The phone number is 707-784-6283.

Q. What does the Tax Collector do?

A. The Tax Collector is responsible for the billing and collection of property taxes. Their website address is www.solanocounty.com, Treasurer Tax Collector Department. The phone number is 707-784-7485.

Q. What does the Clerk of the Board do?

A. The Clerk of the Board's Office issues appeals forms and schedules property assessment appeals. Their phone number is 707-784-6100.

Boats and Aircraft

Q. If my boat or airplane is for sale and is consigned to a broker, will it be assessed for property taxes?

A. Yes. Only boats and airplanes owned and held in inventory for sale by a licensed dealer are exempt from property taxes.

Q. When and where are boats and aircraft assessed for property taxes?

A. State law requires that boats and aircraft be assessed on January 1 of every year, at the site where they are regularly or routinely located. Boats and aircraft regularly located in Solano County are assessed here, regardless of where they are registered.

Q. Will I be assessed even if my boat or aircraft is out of the county on January 1?

A. Temporarily removing a boat or aircraft from the county on January 1 will not exempt it from property taxes, if it is regularly or routinely located in the county.

Q. Will I still be taxed if my boat was sold before January 1?

A. No, the new owner will be responsible for paying the taxes. However, you may receive a Notice of Proposed Assessment if we do not receive the necessary information from the Department of Motor Vehicles. If you receive a notice, you should send us a letter with the new owner's name and address, date of sale and vessel identification number.

Business Personal Property

Q. When is Personal Property appraised?

A. Personal property is appraised annually. Each person owning taxable personal property of more than \$100,000, or any person upon request of the Assessor, must file a signed property statement each year with the Assessor's Office detailing the cost of all their supplies, furniture, equipment, and fixtures at each location. Inventory is exempt from taxation.

Q. Why did I receive a business property statement (571-L)?

A. Our records indicate that you were doing business at this location on January 1. (California Revenue & Taxation Code 441)

Q. Who must file a 571-L?

A. All sole proprietors and/or business entities must file if they are sent a form 571-L. Any business or sole proprietor who owns \$100,000 or more of assessable personal property and fixtures must file whether or not the Assessor's Office sends them a form 571-L

Q. I received a 571-F. What it is it for?

A. The 571-F is sent to agricultural businesses. It is designed to allow easier reporting of farm equipment.

Q. Do I have to file this return?

A. Yes. Failure to complete and file this form (571-L) will result in the Assessor's estimating the value of your business property, and adding a 10% penalty to the assessment. (California Revenue & Taxation Code 441, 463 & 501)

Q. Are there other forms I may have to file?

A. Yes. The 576-D should be filed by the owners of vessels. The 571-F2 should be filed by the owners of registered or show horses. The 571-J should be filed by the owners of racehorses. There is also the 571-K for owners of horses which is occasionally sent with the 571-F.

Q. Is my horse assessable?

A. Only if it used in a business: for example, if the horse is shown or ridden for significant monetary prizes, used to give riding lessons, rented out, or used in a stud or breeding operation. Your personal mount is not normally assessable.

Q. Can I amend a filing after it is mailed?

A. Yes. You have until May 31 to amend your statement.

Q. Does the Assessor prorate taxes between buyer and seller in the event a business is sold?

A. No. Any arrangement regarding property tax liability must be worked out contractually, between the buyer and seller.

Q. What is business personal property?

A. Business personal property includes all property, except inventory items held for sale or short-term rental and real estate owned and/or used by a business. Examples of business personal property include office furniture, computers, machinery, drill presses, spare parts and supplies. (Assessor Handbook AH 501 published by the State Board of Equalization) (California Revenue & Taxation Code Section 241)

Q. What is the difference between inventory and supplies?

A. Inventory consists of items subject to sale, rent or lease. Supplies would be items consumed in your normal course of business. (Assessor Handbook AH 501 published by the State Board of Equalization)

Q. I received a letter saying that I was going to be audited. Did I do something wrong?

A. No. The Revenue and taxation code requires the Assessor to audit a set number businesses, trade persons or professionals. These are routine mandatory audits. The law also allows the Assessor to audit any 571 or 576 statement at any time. Non-mandatory audits are usually done at the taxpayer's request or in connection with an assessment appeal.

Q. How does the Assessor arrive at the taxable value for personal property assessments?

A. For most property, the Assessor uses the cost reported by the current owner and applies a depreciation/market price factor in order to estimate market value.

Q. Why must sales tax be included in the reported cost?

A. Sales tax is part of the original cost to the buyer, and just like freight and installation costs it must be reported as part of your total cost. (Assessor Handbook AH 501 published by the State Board of Equalization)

Q. What if I disagree with my assessment?

A. If you disagree with an assessment made by the Assessor, we recommend you first discuss it with an Auditor-Appraiser of the Assessor's Office. Whether or not you discuss the matter with the Assessor, you also have the right to file an 'Assessment Appeal Application' with the Assessment Appeals Board. The Appeals Board is an independent agency representing the Board of Supervisors and is not connected with, nor is it under the control of, the Assessor's Office in any way.

Q. How do I file an Assessment Appeal Application?

A. An application must be filed, in writing, with the Assessment Appeals Board. You may request an application by calling the Clerk of the Board 707-784-6100.

Q. I went out of business on January 15th, do I still have to complete the BPS and pay personal property taxes?

A. Yes. The law specifies that all taxable personal property must be assessed as of a specific point in time, and that point is precisely at 12:01 A.M. January 1 (and regardless of what transpires after that date). Even if closed shortly after the lien date, a business must still file a Business Property Statement (BPS) and pay taxes for the coming fiscal year on any taxable property they owned on the lien date.

Q. I was not open for business on January 1; do I still have to complete the Business Property Statement (BPS)?

A. Yes. A business does not have to be open for its taxable personal property to be subject to assessment. For example, let's presume that on the lien date, January 1, a new pizza parlor is under construction and nearly ready for its grand opening. Even though the pizza parlor was not open for business on the lien date, taxable business personal property (such as furniture, ovens and supplies) was in the owner's possession on the lien date and the Assessor is required to assess it.

Q. I went out of business prior to January 1; do I still have to complete the Business Property Statement (BPS)?

A. Yes. Anytime a person receives a BPS from the Assessor and their business is no longer in operation, the BPS must still be signed and returned to the Assessor. You should also include a note on the BPS indicating that the business has closed, because if you don't, the Assessor will not be aware of that fact, and may continue to assess the property despite its true circumstance. On the BPS or an attachment to it, please write a note that includes the date you went out of business, as well as the status and disposition of any equipment owned or used by you at the time the business closed. If any of the property was sold to another person or business, please indicate the buyer's name and address. If any of the property reverted to your own personal use as household personal property, we need to know what property did that as well. Please then sign and return the BPS to the Assessor's Office.

Note: Where a business has closed but you still own equipment previously used in the business, it may still be taxable despite the fact the business is closed. If the equipment you still own can be converted to household uses (that is, could become your personal effects), then it may not be assessable.

Calamities - Disaster Relief (Temporary Reduction)

Q. What requirements need to be met to qualify for temporary tax reduction?

A. The amount of damage must exceed \$10,000, and a completed Calamity Claim application must be filed with the Assessor within 12 months of the date of damage. However, if no application has been filed and the Assessor later determines that a property suffered a calamity within the preceding 12 months, then the Assessor must send an application to the last known owner of the property. The owner must then return the completed application to the Assessor within 60 days of the Assessor's notification but in no case may the application be filed later than 12 months after the date of calamity.

Q. If household furniture was ruined by the flood; can my property taxes be reduced?

A. No. Household furnishings are not assessed for property taxes and therefore do not qualify for property tax relief.

Q. Do boats and airplanes qualify if they were also damaged by the disaster?

A. Yes. A reduction is available for all damaged taxable property, including boats, aircraft or other business personal property.

Q. After my property is rebuilt or repaired, will my property taxes be increased?

A. Yes, but only to the level they were before the damage occurred, plus the appropriate inflation factor. This is true if the improvements are rebuilt in a like or similar manner, regardless of the actual cost of rebuilding. However, if additional living space or other significant improvements are made in addition to the repair, additional taxes may result.

Governor - Declared Disaster - Replacement Property

Q. How is the value of my new replacement property calculated?

A. If the market value of the replacement is within 120 percent of the market value of the property substantially damaged or destroyed, the factored base year value of the damaged or destroyed property will be transferred to the replacement. Ref. California Revenue & Taxation 69(b) (1)

Example: Market value of damaged or destroyed property = \$220,000
 Market value of replacement property = \$275,000
 Percentage above value of damaged or destroyed property = 25 percent
 Base year value of replacement = $\$220,000 + (275,000 - (220,000 \times 120\%)) = \$231,000$

Q. If my property was severely damaged / destroyed by a calamity but no declaration of disaster was issued by the governor, would I still be able to transfer my old base year value?

A. No. A disaster declaration must have been issued by the Governor for the event that caused the damage. Ref California Revenue & Taxation Code 69(c) (3)

Q. What if the market value of my replacement property actually turns out to be LESS than the factored Prop 13 value of my original property?

A. In that case, the Assessor would simply enroll the lower value. Ref California Revenue & Taxation Code 69(b) (3)

Q. Can I transfer the base year value of my severely damaged / destroyed property to another county?

A. In some cases yes, but only if the county in which the replacement property is located has passed a resolution allowing such transfers and you otherwise qualify. Ref. California Revenue & Taxation Code 69.3

Q. Do I have to purchase an already complete replacement property or can I buy land and build a replacement structure on it?

A. You may do either, as long as the comparable replacement property is acquired or newly constructed within three years after the disaster.

Change Of Ownership And Transfer Processing

Q. If I grant my property to my children or parents, will it be reassessed?

A. Legislation was passed in 1986 excluding from reassessment transfers between parents and children of the principal residence and up to \$1 million assessed value of other property. A claim form must be timely filed with the Assessor's Office to qualify. The form is located on our website or we can mail one to you. Confirm mailing address information. [BOE 58 AH - Claim for reassessment exclusion for transfer between parent and child](#)

Q. If I grant my property to my grandchild(ren), will it be reassessed?

Legislation was passed in 1996 excluding from reassessment transfers from grandparent(s) to grandchild(ren) of the principal residence and up to \$1 million assessed value of other property. A claim form must be timely filed with the Assessor's Office to qualify. The form is located on our website or we can mail one to you. Confirm mailing address information. [BOE 58 G - Claim for reassessment exclusion for transfer between grandparent and grandchild](#)

Q. Why did I receive a Preliminary Change of Ownership Report (PCOR)?

A. Preliminary Change of Ownership Report (PCOR) is required whenever a document evidencing a change of ownership is recorded. If a PCOR is not received (it is usually recorded with the deed), the Assessor Department may mail you Preliminary Change of Ownership Report (PCOR). The owner of the property is required to complete and return the form, under Section 480.3 of the Revenue and Taxation Code. The PCOR is not a public document and therefore not open for public inspection. BOE 502 A - Preliminary Change of ownership report

Q. I completed a Preliminary Change of Ownership Report (PCOR) during escrow. Can I ignore the PCOR your office sent me?

A. No. If you received a PCOR, it indicates the Assessor Department did not receive a completed PCOR.

Q. Do I have to provide the purchase price and financing information?

A. Yes. Purchase price and terms of the purchase are required under Section 480 of the California Revenue & Taxation Code. The PCOR and COS are not public documents and therefore not open for public inspection.

Q. How do I change the name on the Tax Bill Or Ownership Records?

A. In order to change the name as it appears on assessment records, a new deed should be recorded. Record the notarized deed in the County Recorder's Office along with a Preliminary Change in Ownership Report (PCOR).

We recommend that you seek legal advice and assistance from an attorney before filling out documents that affect the ownership of your property.

Q. Will a Change In Ownership affect my Property Taxes?

A. A change in ownership may result in an increase to your property taxes. If a transfer is between parent and child or between spouses, it may be excluded from reappraisal in certain circumstances.

Q. My name is not spelled correctly on the property tax bill. How can I have the spelling corrected or changed?

A. The name on a property bill must appear exactly as it did on the last recorded document. If the name was spelled incorrectly on the recorded document, you must record a new document with the Clerk-Recorder. If the name is misspelled due to a typographical error on our part, we will gladly correct it.

Q. Where can I obtain the necessary forms to change title?

A. Most stationery and office supply stores carry blank documents that can be used to change title, such as a Grant Deed or Quitclaim Deed. Some title companies have blank documents on their web sites.

Q. Can you help me to fill out my deed so that I can change the title to my property?

A. The Assessor Department cannot advise owners on title changes. You should contact an attorney, paralegal, or a title company for assistance.

Q. Should I notify the Assessor Department when an owner of real estate dies?

A. If you are authorized to act on behalf of an estate, you should file a Preliminary Change in Ownership Report (PCOR) with a copy of the death certificate, or Change in Ownership Statement - Death of Real Property Owner BOE-502-D (COS-DORPO) with the Assessor Department within 150 days of the date of death. If the estate is probated, the PCOR, or COS-DORPO should be completed and returned to the Assessor Department when the inventory and appraisal is filed with the court. The death of a property owner is a change in ownership and may affect the estate's property taxes. Failure to report the death may result in penalties.

Q. What is an Affidavit of Death or an Affidavit of Death of a Joint Tenant?

A. This is a legal document that may be required by title companies or attorneys in order to make the death a matter of public record. The notarized document should be recorded in the County Recorder's Office with a certified copy of the death certificate.

Q. What information should appear on a Recorded Document?

A. The document must be typed or filled out legibly in ink. It should include a complete legal description of the property and the parcel number. We recommend that you seek the advice of an attorney before filing documents that affect the ownership of your property. You should also file a Preliminary Change in Ownership Report with the deed when it is recorded.

Q. Why is a PCOR or COS required if property is held in a trust, and the owner(s) of the trust dies?

A. A change of ownership occurs as of the date of death. Even though the property remains in the trust, the beneficial interest has transferred from the owner (decedent) to the beneficiary of the trust. A PCOR or COS is required.

Q. How do I change the mailing address for valuation notices and property tax bills?

A. To change the mailing address for valuation notices and property tax bills visit the <http://www.solanocounty.com/depts/ar/download.asp> to download a Mailing Address Change Request form. You may visit the Assessor's office to hand deliver your completed form, fax your completed form to the Assessor 707-784-2475, or you may mail your completed form to the Assessor's office at the mailing address on the form, or by sending an email requesting the change to the Assessor@solanocounty.com.

Property Exemptions

Non Homeowners Exemptions or Local Exemptions

Q. What are Examples of Tax-Exempted Properties?

A. Property used exclusively for religious worship, colleges, cemeteries, museums, schools, libraries or historical aircraft may qualify for an exemption from property taxes. Properties owned and used exclusively by a nonprofit religious, charitable, scientific, or Hospital Corporation are also eligible for an exemption.

Q. Is there tax relief for Disabled Veterans?

A. A veteran who is rated 100% disabled, blind, or a paraplegic due to a service-connected disability incurred while in the armed forces (or the unmarried surviving spouse of such veteran) may be eligible for an exemption of up to \$150,000 (increased each year, due to inflation) off the assessed value of their home. An application must be filed with the Assessor's Office to determine eligibility for this program.

Homeowners Exemptions

Q. What is a Homeowner's Exemption?

A. If you own and occupy your principal place of residence on January 1, you may apply for a Homeowner's Exemption that would exempt \$7,000 of your home's assessed value from taxation. This would result in a savings of approximately \$70 per year on your property tax bill.

Q. How do I qualify for a Homeowners' Exemption?

A. If you own and occupy your home as your principal place of residence on January 1, you may apply for an exemption of \$7,000 off your assessed value for an annual savings of approximately \$70 on your property taxes. New property owners will automatically receive an exemption application. The exemption remains in effect until terminated or there is a change in title to the property. A homeowners' exemption may also apply to a supplemental assessment.

Q. What sorts of properties can qualify for the Homeowners' Exemption?

A. A single family residence, a duplex, a condominium or planned unit development, a unit of any multi-unit property, a mobile home, a houseboat or floating home that is subject to property tax, a living unit in a commercial or industrial property.

Q. How do I get a Homeowner's Exemption?

A. New property owners will usually receive an exemption application enclosed with their notice of supplemental assessment, approximately 90 to 120 days after the deed is recorded.

Q. What is the filing period for the Homeowner's Exemption on the annual secured property tax bill?

A. The deadline to file for the full exemption is February 15. A partial exemption is available if filed between February 16 and December 10. You must still meet the own and occupy by January 1st eligibility requirement, even when filing late.

Q. What is the filing period for the Homeowners Exemption on my Supplemental Assessment?

A. You must return the exemption Claim Form that is enclosed with your notice of supplemental assessment, within 30 days after the date of the notice, to receive full credit. A partial exemption may be allowed if is returned after 30 days, but before the date the first installment of supplemental taxes becomes due.

Q. Do I need to reapply for this exemption every year?

A. No. Once you have filed for a Homeowner's Exemption and you continue to own and occupy the residence, you will automatically receive the exemption. However, if a document is filed with the Clerk-Recorder's Office that changes the way the title is held, you may be required to reapply.

Q. How can I verify I am receiving a Homeowner's Exemption?

A. A Homeowner's Exemption will appear as a \$7,000 reduction in assessed value on the annual value notice and property tax bill, or a \$5,600 reduction for a partial exemption.

Q. If I move out and rent my house to someone else, am I still eligible for the exemption?

A. No. If you do not own and occupy your home as your principal place of residence, you must cancel your Homeowner's Exemption. You can cancel the exemption by writing to our office. Please let us know the date you moved, and provide your new mailing address. To avoid penalties, you must notify us by December 10th when a property is no longer eligible for a Homeowners Exemption.

Q. Why do I need to supply Social Security Numbers?

A. Social Security Numbers are used to verify the eligibility of persons claiming the exemption and prevent multiple claims. Claim forms and Social Security Numbers are kept strictly confidential.

Q. I also have a vacation home in the mountains. Can I get the exemption on it as well as my regular home?

A. No. You are only entitled to one Homeowners' Exemption.

Q. I just moved away from a home where I was receiving the Homeowners' Exemption, but still own it. Do I need to notify the Assessor of that circumstance?

A. Yes. You must notify the Assessor immediately whenever a property you own is no longer eligible for the homeowners' Exemption. Failure to notify the Assessor will result in escape assessments and penalties if an unauthorized exemption is discovered.

Q. I just moved into a home I had previously rented out, Can I get a Homeowners Exemption on it now?

A. Yes, we will mail an application to you or you may download from our website. Verify mailing address in our system.

Q. Would an extended stay in a convalescent hospital jeopardize eligibility for the Homeowners' Exemption?

A. No. The exemption is allowed if the owner is expected to return. However, according to the State Board of Equalization, an absence of more than one year raises considerable doubt that the owner is expected to return, and in that case the eligibility may be terminated.

DISCLOSURE: The information on this website is a general overview of the law and is NOT meant to be relied upon as complete information.

Link to State Board of Equalization website
<http://www.boe.ca.gov/proptaxes/pubcont.htm>