



#### **Homeowners' Exemption**

If you own a home and it is your principal place of residence on January 1, you may apply for an exemption of \$7,000 from your assessed value. New property owners will automatically receive an exemption application. Homeowners' Exemptions may also apply to a supplemental assessment if the prior owner did not claim the exemption.

#### **Veterans' Exemption**

If you are a single veteran with assets of less than \$5,000, a married veteran with assets of less than \$10,000, or an unmarried surviving spouse of an eligible veteran, you may apply for the Veterans' Exemption of \$4,000 applied to the assessed property value. Although it is unnecessary for the veteran to reside on that property in order to qualify, this exemption claim must be filed every year.

#### **Disabled Veterans' Exemption**

If you are a disabled veteran who is blind in both eyes, has lost the use of two or more limbs, or is totally disabled as a result of injury or disease incurred in military service, you may be eligible for an exemption up to \$150,000 of the assessed value of your home. The Veterans Administration must certify the veteran's disability. Unmarried surviving spouses of certain deceased veterans may also qualify.

#### **Institutional Exemptions**

Property used exclusively by a church, nonprofit college, cemetery, museum, school, or library may qualify for an exemption. Property owned and used exclusively by a nonprofit, religious, charitable, scientific, or hospital corporation may also be eligible. To receive the full exemption, an applicant must file completed claim forms by February 15. The Claim for Welfare Exemption, form EXM-417, is available online.

#### **Builders' Exclusion**

New construction built specifically for sale may be excluded from supplemental assessment. The builder may have to file an application with the Assessor's Office prior to or within 30 days from the start of construction. The Claim for New Construction Exclusion-Date of Completion (CONEX), form ASSR-9, is available online.

#### **Disaster Relief**

You may be eligible for tax relief if your property is damaged or destroyed by a calamity, such as fire or flooding. To qualify, you must file a misfortune or calamity claim with the Assessor's Office within 12 months from the date the property was damaged or destroyed. The loss must exceed \$10,000 of current market value. The Application for Reassessment: Property Damaged by Misfortune or Calamity, form ADS-820, is available online.

#### **Eminent Domain-Proposition 3**

If a government agency acquires your property, you may have the right to retain that property's existing assessed value and transfer it to a replacement property. The Claim for Base Year Value Transfer-Acquisition by Public Entity, form BOE-68, OWN-54, is available online.

#### **Market Value Decline-Proposition 8**

If the current market value of your property is less than its current assessed value, you may qualify for tax relief. The Decline-in-Value Review Application, form RP-87, is available online.

#### **Parent/Child Exclusion-Proposition 58 & Grandparent/Grandchild Exclusion-Proposition 193**

The transfer of real property between parent(s) and child(ren) or from grandparent(s) to grandchild(ren) may be excluded from reappraisal. Call (213) 893-1239 for additional information. The Claim for Reassessment Exclusion for Transfer Between Parent and Child, form OWN-88 and Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild, form OWN-143 are available online.

#### **Exclusion for Seniors and Disabled-Proposition 60, 90, and 110**

Disabled property owners or seniors aged 55 or over who buy or construct a residence of equal or lesser value than their original home may transfer the old assessed value to the new home. Call (213) 893-1239 for additional information. The Disabled Persons Claim for Transfer of Base-Year Value to Replacement Dwelling, form OWN-112, and Claim of Person (s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling, form OWN-89, are available online.

#### **Solar Energy System Exclusion**

The initial purchaser of a building with an active solar energy system may qualify for an exclusion from assessment on that portion of the value attributable to an active solar energy system, less the amount of any rebates. To qualify for this exclusion, an application form must be filed. The Initial Purchaser Claim for Solar Energy System New Construction Exclusion (form BOE-64-SES, ASSR-131) is available online. The addition of an active solar energy system to an existing property is automatically excluded from assessment. For example, the installation of photovoltaic (PV) cells on an existing home would not be subject to assessment. There is no need to file an exclusion form to benefit from this exclusion. Note: an "active solar energy system" does not include solar water heating for swimming pools or hot tubs.