



**SHELLY SCOTT**  
**ASSESSOR-RECORDER-COUNTY CLERK**  
 EXEMPTIONS DIVISION  
 PO Box C  
 San Rafael, CA 94913  
 PH (415) 473-3794  
 FAX (415) 473-6542  
 www.marincounty.org

**2020 CLAIM FOR DISABLED VETERANS' PROPERTY TAX EXEMPTION**

*Filing deadlines vary depending upon the event which a claimant is filing. Please see instructions on page 3 for filing deadlines.*

CLAIMANT NAME AND MAILING ADDRESS  
 (Make necessary corrections to the printed name and mailing address)

┌  
  
  
  
└

FOR ASSESSOR'S USE ONLY	
DATE RECEIVED _____	
APPROVED <input type="checkbox"/>	DENIED <input type="checkbox"/>
REASON FOR DENIAL	
_____	
_____	

ASSESSOR'S PARCEL NUMBER

CLAIMANT'S NAME		SOCIAL SECURITY NUMBER	
SPOUSE'S NAME		SOCIAL SECURITY NUMBER	
STREET ADDRESS OF DWELLING (IF DIFFERENT FROM MAILING ADDRESS)		CITY	ZIP CODE
IF THE CLAIMANT IS AN UNMARRIED SURVIVING SPOUSE, ENTER THE NAME OF THE VETERAN AS SHOWN ON THE DISCHARGE DOCUMENTS			SOCIAL SECURITY NUMBER

Article XIII of the California Constitution, section 4(a), and Revenue and Taxation Code section 205.5 provide an exemption for property which constitutes the home of a veteran, or the home of the unmarried surviving spouse of a veteran, who, because of injury or disease incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. There are two exemption levels - a basic exemption and one for low-income household claimants, both of which are adjusted annually for inflation\*. The exemption does not apply to direct levies or special taxes. Once granted, the Basic Exemption remains in effect without annual filing until terminated. Annual filing is required for any year in which a Low-Income Exemption is claimed. Please refer to the attached schedule for the current amount and household income limits.

*Totally disabled* means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.

The Disabled Veterans' Property Tax Exemption is also available to the unmarried surviving spouse of a veteran who, as a result of service-connected injury or disease: 1) died either while on active duty in the military service or after being discharged in other than dishonorable conditions and 2) served either in time of war or in time of peace in a campaign or expedition for which a medal has been issued by Congress. This law provides that the Veterans Administration shall determine whether an injury or disease is service-connected.

The Disabled Veterans' Property Tax Exemption provides for the cancellation or refund of taxes paid 1) when property becomes eligible after the lien date (new acquisition or occupancy of a previously owned property) or 2) upon a veteran's disability rating or death. This further provides for the termination of the exemption on the date of sale or transfer of a property to a third party who is not eligible for the exemption or on the date a person previously eligible for the exemption becomes ineligible.

*\* As provided by Revenue and Taxation Code section 205.5, the exemption amount and the household income limit shall be compounded annually by an inflation factor tied to the California Consumer Price Index.*

**NOTE: If you are filing a claim for Disabled Veterans' Property Tax Exemption for the first time on a property that you have owned and occupied for more than four years, and you feel that you have been eligible for this exemption for more than four years, you may be entitled to additional property tax relief. Please contact the Assessor's office for additional information.**







