20. CLAIM FOR VETERANS’ EXEMPTION

File this claim with the Assessor by February 15, 20__

STATE OF CALIFORNIA COUNTY OF __________

NAME AND MAILING ADDRESS

For Assessor's Use Only

Veterans Name

Service No.

Branch of Service

Pension No.

Service From

To

Character of Discharge

Form No.

Campaign or War

Medal Awarded, If in a Campaign

Correct Mailing Address Here

All questions on this form must be answered. If you do not answer all questions, your claim may be denied. Read instructions before completing the form.

1. My legal residence on January 1, 20___ was

2. I am

   □ Single
   □ Married
   □ Widowed
   □ Widower
   □ Legally separated
   □ Divorced
   □ PENSIONED PARENT

My spouse’s name is

(First) (initial) (last, maiden name if wife)

If you or your spouse or both own or are purchasing any of the following as of 12:01 a.m. January 1, 20___, list below

3. □ Yes □ No Real estate located in _________ County

   Parcel No., Tract and Lot, or other Description from Deed, Contract, or Tax Bill

4. □ Yes □ No Real estate located outside _________ County

   Parcel No. or Legal Description

   Assessed or Market Value (indicate which)

   $ ________

5. □ Yes □ No Boat/Aircraft Reg. No.

   (address where stored, docked, or hangared) _________ (county)

6. □ Yes □ No Interest in an unincorporated business or farm

   Name of business ____________________ Address ____________________

   I and/or my spouse own _____% of this business or farm.

   Total non-assessable business assets (except vehicles which should be entered in question 10), such as inventory, cash on hand, checking and savings accounts, accounts receivable, stocks, bonds, liquor license:

   _______ $ _______ times my and/or my spouse’s ownership interest _______% = _______ $

   (Note: If you own livestock or a racehorse, see instructions for question 6.)

7. My household furnishings and personal effects are located at

   (street address) ____________________ (city) ____________________ (state) ____________________ (county) ____________________ (address where stored, docked, or hangared) ____________________

8. Report all cash in possession, in safe deposit boxes, and in personal checking and savings accounts in banks, savings and loan, building and loan, postal savings, credit unions, etc. (Note: Do not include that reported in Item 6 above.)

   YOU MUST ENTER AN AMOUNT _______ $

9. □ Yes □ No Stocks & bonds (listed or unlisted), including mutual funds, and U.S. Bonds

   Name of Stock, Bond, etc. ____________________ Quantity ____________________ Market Value Per Unit 12:01 a.m. Jan 1

   _______ $ _______ Total Value _______ $ _______ $ _______

10. □ Yes □ No Automobiles, trucks, trailers, motorcycles, etc., registered in my name, my spouse’s name, or name of my business

    Registered Owner ____________________ Year ____________________ Make ____________________ Body Type ____________________ No. of Doors ____________________ Model ____________________ Cyl. ____________________ Total Lic. Fees ____________________ Class Code from Reg. Card ____________________

11. □ Yes □ No Money owed to me and/or my spouse on mortgages, trust deeds, personal loans, etc.

    Amount _______ $ _______

12. □ Yes □ No Cash or loan value (not face value) of life insurance policies

    Amount _______ $ _______

13. □ Yes □ No Any other investments or interests in property

    (If yes, show type, location, and value of each item on the reverse side.)

    Value _______ $ _______

14. I elect to have the veterans’ exemption applied to property identified on line

    □ 6 □ 13 (identify ____________). (Enter 1st, 2nd, 3rd, etc., choice in boxes after reading instructions.)

   □ 3A □ 3B □ 4A □ 4B □ 5

   EF-261-R09-0806-41000038-1

   Mark Church
   Assessor - County Clerk - Recorder
   555 County Center
   Redwood City, CA 94063
   P 650.363.4500    F 650.599.7435
   email assessor@smcacre.org
   web www.smcacre.org

   BOE-261 (S1F) REV. 9 (8-06)
252. VETERANS’ EXEMPTION. When making the first claim any person claiming the veterans’ exemption, or the spouse, legal guardian, or conservator of such person, or one who has been granted a power of attorney by such person, shall appear before the assessor, shall give all information required and answer all questions in an affidavit prescribed by the State Board of Equalization, and shall subscribe and swear to the affidavit before the assessor. The assessor may require other proof of the facts stated before allowing the exemption. In subsequent years the person claiming the veterans’ exemption, or the spouse, legal guardian, or conservator of such person, or one who has been granted a power of attorney by such person, may file the affidavit under penalty of perjury by mail. Where a claim is filed by a legal guardian or conservator of a person claiming the veterans’ exemption, or one who has been granted a power of attorney by such claimant, the person filing the affidavit shall declare that he has sufficient knowledge of the financial affairs of the claimant to give all information required and answer all questions in the affidavit under penalty of perjury.

252.1. VETERANS’ EXEMPTION; TRANSMITTAL OF DUPLICATE. Among other facts, the veterans’ exemption affidavit shall contain a statement, showing the claimant’s residence. When the affidavit is filed in a county other than the county of the claimant’s residence, it shall be filed in duplicate and the assessor shall transmit the duplicate copy to the assessor of the county of residence.

253. VETERANS’ EXEMPTION: MAKING AFFIDAVIT. If, because of active military service of the United States in time of war, sickness or other cause found to be unavoidable in the judgment of the assessor, an applicant for the veterans’ exemption is unable to attend in person before the assessor, and no deputy is available to go to the place where he is located, then the applicant may make and subscribe the affidavit before any person authorized to administer an oath. If, during time of war, the applicant is in active military service of the United States or of any nation with which the United States is allied, or is outside of the continental limits of the United States, or if the person entitled to the exemption is insane or mentally incompetent, a member of his immediate family, or his guardian, or legal representative, having personal knowledge of the facts required to be set forth, may appear before the assessor and may make and subscribe the affidavit on his behalf.

255. TIME TO FILE AFFIDAVITS. (a) Affidavits required for [the veterans’ exemption] shall be filed with the assessor between the lien date and 5 p.m. on February 15 of the calendar year in which the fiscal year begins, but thereafter the assessor may in lieu of the recordation pursuant to subdivision (a) furnish or show the contract to the assessor and file an affidavit with the recorder of the county in which the property is located. Failure of the claimant to establish the fact of such recordation to the assessor with respect to taxes on real property, the interest of the claimant in the property must be of record on the lien date in the office of the recorder of the county in which the property is located. Failure of the claimant to establish the fact of such recordation to the assessor constitutes a waiver of the exemption.

(b) A claimant for the veterans’ exemption who on the lien date has an interest in real property consisting of an unrecorded contract of sale may in lieu of the recordation pursuant to subdivision (a) furnish or show the contract to the assessor and file an affidavit with the assessor stating all of the following:

(1) That he purchased the real property pursuant to such unrecorded contract of sale.
(2) That under such unrecorded contract of sale he is obligated and responsible for the payment of the taxes.

273.5. VETERANS’ EXEMPTION; PARTIAL CANCELLATION OF TAX. (a) If a claimant for the veterans’ exemption for the 1976-77 fiscal year or any year thereafter fails to file the required affidavit with the assessor by 5 p.m. on February 15 of the calendar year in which the fiscal year begins, but files that claim on or before the following December 10, an exemption of the lesser of three thousand two hundred dollars ($3,200) or 80 percent of the full value of the property shall be granted by the assessor.

126. PUNISHMENT OF PERJURY. Perjury is punishable by imprisonment in the state prison for two, three or four years.

127. SUBORNATION OF PERJURY. Every person who willfully procures another person to commit perjury is guilty of subornation of perjury, and is punishable in the same manner as he would be if personally guilty of the perjury so procured.

129. FALSE RETURN REQUIRED TO BE UNDER OATH. Every person who, being required by law to make any return, statement, or report, under oath, willfully makes and delivers any such return, statement, or report, purporting to be under oath, knowing the same to be false in any particular, is guilty of perjury, whether such oath was in fact taken or not.

YOU MUST FILE THIS CLAIM FOR VETERANS’ EXEMPTION WITH THE ASSESSOR BY FEBRUARY 15.
California law provides for the exemption from taxation of the property to the amount of $4,000 of a resident (a) who is serving in or has served in an active military service, (b) 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 has lost the use of a leg below the knee or an arm below the elbow, (c) is a disabled veteran under such contract and is responsible under the contract for payment of the taxes. In addition, if the claimant is married and does not own property eligible for the full amount of the exemption, property of the spouse may be exempt for the unused balance of the exemption.

CLAIMANTS WITH ONLY ONE TAXABLE PROPERTY

Question 1.

Question 2.

I AM SINGLE, MARRIED, WIDOW, WIDOWER, LEGALLY SEPARATED, DIVORCED, PENSIONED PARENT. MY SPOUSE’S NAME IS — Check the appropriate box. Check "Divorced" only if the decree is final. If you are a married man, enter the first name, initial, and maiden name of your wife. The pension referred to here is based upon the service of a deceased veteran.

Question 3.

REAL ESTATE LOCATED IN __________ COUNTY — All your parcels in this county must be listed here. If parcel numbers are preprinted in this question, you need only check the accuracy of those numbers listed and add any that have been omitted. If parcel numbers are not preprinted, enter the parcel number from your tax bill. If you do not have a parcel number, enter the legal description of the property, listing either the section, township, and range, or the lot, block, and tract, or the metes and bounds description from your tax bill. (Unless otherwise requested, the Assessor will allow the exemption on properties in the order in which they are listed in the answer to this question.) If you desire that the exemption be applied to other property, you must check one of the boxes in question 14.

Question 4.

REAL ESTATE LOCATED OUTSIDE __________ COUNTY — All your parcels outside this county must be listed here. Enter the name of the county seat and the name of the state as well as the parcel number (if any) or other legal description in sufficient detail so that the property can be identified. If the property is located in California, enter the assessed value if known (from a tax bill); if located outside the State of California, enter the market value of the property.

Question 5.

BOAT/ AIRCRAFT — Enter the California C.F. number of the boat or the F.A.A. number of the aircraft. Show location information in sufficient detail so that the boat or aircraft can be located by a field deputy.
Question 6. **INTEREST IN UNINCORPORATED BUSINESS OR FARM** — Enter the name and the address of the business or the address of the farm in sufficient detail so that the business or agricultural property statement can be located by the Assessor. If you are a partner, enter the combined interest of yourself and your spouse in the business or farm, such as 50%, 33 1/3%, etc. Whether requested by the Assessor or not, you must file a Business or Agricultural Property Statement with the Assessor of the county in which the property is located. Your business vehicles should be reported in question 10. The value of your interest in an incorporated business should be reported in question 9. Because inventory, business cash on hand, checking accounts, accounts receivable, and other nonassessable business assets are not included in the business or agricultural property statement, you should compute and enter the appropriate amount in the space provided. If you have cattle, sheep, or racehorses that have not been reported to the Assessor on a property statement or the annual racehorse tax forms, list in the "Remarks" section the number of cattle and sheep by type, age, and sex and the name and location of each racehorse. The value of the animals listed in the "Remarks" section should not be included in the amount entered in answer to question 6; the Assessor will determine the value of these animals.

Question 7. **MY HOUSEHOLD FURNISHINGS AND PERSONAL EFFECTS ARE LOCATED AT** — Enter the street address and city or other specific location. A post office box number is not acceptable.

Question 8. **REPORT ALL CASH IN POSSESSION, IN SAFE DEPOSIT BOXES, AND IN PERSONAL CHECKING AND SAVING ACCOUNTS IN BANKS, SAVINGS AND LOAN, BUILDING AND LOAN, POSTAL SAVINGS, CREDIT UNIONS, ETC.** — Enter the total amount of all funds placed in the above or similar type organizations; include cash in your possession or place of safekeeping. Do not include the same amounts covered in question 6. If these are joint accounts with persons other than your spouse, give details in the "Remarks" section.

Question 9. **STOCKS AND BONDS (listed or unlisted), INCLUDING MUTUAL FUNDS AND U.S. BONDS** — Enter the name of the issuing corporation or government, quantity held, market value as of the close of business the end of December (12:01 a.m., January 1) and the total value of the stocks or bonds; attach a separate sheet if needed. If your own business is incorporated, enter the market value of the shares which you own as of 12:01 a.m., January 1.

Question 10. **AUTOMOBILES, TRUCKS, TRAILERS, MOTORCYCLES, ETC.: REGISTERED IN MY NAME, MY SPOUSE'S NAME, OR NAME OF MY BUSINESS** — List the registered owner correctly. If the automobile is owned by two or more people, as in the case of a partnership, your proportionate share of the value will be used. The Assessor determines the value based on the information furnished. The license fee and the class can be found on the registration slip of the vehicle. If a trailer, show total fees in "License Fee" column and size of unit in "Model" column. Where applicable, indicate a double-unit mobile home by writing "dble" to the left of the name of the registered owner. List unlicensed vehicles (mini-bikes, dune buggies, snowmobiles, etc.) in the "Remarks" area; show year, make, model, and cost.

Question 11. **MONEY OWED TO ME AND/OR MY SPOUSE ON MORTGAGES, TRUST DEEDS, PERSONAL LOANS, ETC.** — Enter the face value of debts owed to you or your spouse less any repayments to and including the last day in December. If in your opinion, the debts have a present cash value less than this amount, explain in the "Remarks" section.

Question 12. **CASH OR LOAN VALUE (NOT FACE VALUE) OF LIFE INSURANCE POLICIES** — Include each policy which can be cashed in by you or your spouse, whether or not you desire to cash it in or obtain a loan, and whether or not either of you is the insured or the beneficiary. You may determine the amount of cash or loan value by referring to the table provided in your policy. Take the figure (usually stated as a certain amount per $1,000 of insurance) for the current anniversary date and multiply it by the number of multiples of $1,000 in the face amount of the policy. From this amount, deduct any indebtedness to the company on or secured by the policy.

Question 13. **ANY OTHER INVESTMENTS OR INTERESTS IN PROPERTY. IF YES, SHOW TYPE, LOCATION, AND VALUE OF EACH ITEM ON THE REVERSE SIDE** — List on the reverse side of the form any other property not included in questions 3-12. On the front of the form enter the total value of the items listed on the reverse side. Examples of items that might be entered are: 1. Livestock not reported in question 6; 2. Riding horses; 3. Cabin on government or other leased land; 4. Furniture or goods in a warehouse; 5. Property owned in part by other than the claimant or spouse (explain); 6. Membership in country clubs and similar organizations where the membership can be sold for cash; 7. Funds or property held in your name or for your account or benefit by a trustee when you have the power to revoke the trust; 8. Interest in pension or retirement funds and profit-sharing plans to the extent such interest can be withdrawn or otherwise used without interruption in employment.

Question 14. **I ELECT TO HAVE THE VETERANS' EXEMPTION APPLIED TO** — After reading the paragraph on the previous page headed "Claimants with more than one taxable property," insert numbers in the boxes to indicate the order in which you wish the veterans' exemption applied. If you wish the exemption applied to property located outside this county, you must contact the Assessor of this county and complete an additional form. Taxable properties to which the exemption may be applied are those located in California and reported in answer to questions 3, 4, and 5, part of those reported in answer to question 6 and possibly some of those reported in answer to question 13. Non-veterans as well as veterans are exempt from taxation on items reported in answer to questions 7 to 12, inclusive, and some items that claimants would report in answer to questions 6 and 13; the veterans' exemption need not be applied to these properties.

**CERTIFICATION** — The claim may be signed (a) by the person entitled to the exemption (the veteran, the veteran's widow or widower, the veteran's pensioned mother, or the veteran's pensioned father), (b) the claimant's spouse, or (c) a legal guardian or conservator of the claimant or one granted a power of attorney by the claimant. A member of the veteran's immediate family other than the spouse (such as parent, child, brother, or sister) may sign only under one or more of the following conditions; (a) the veteran is in active military service of the United States or an allied nation during time of war; (b) the veteran is outside the continental limits of the United States, (c) the veteran is insane or mentally incompetent. When a claim is signed by a legal guardian or conservator or a person holding power of attorney, the agent should sign his or her own name and enter his legal capacity below the signature; he or she should then complete the certificate on the back of the claim form.
Provisions of the Revenue and Taxation Code:

252. DUPLICATE TRANSMITTED TO COUNTY OF RESIDENCE. Among other facts, the veterans’ exemption affidavit shall contain a statement, showing the claimant’s residence. When the affidavit is filed in a county other than the county of the claimant’s residence, it shall be filed in duplicate and the assessor shall transmit the duplicate copy to the assessor of the county of residence.

255. TIME TO FILE AFFIDAVITS. (a) Affidavits required for [the veterans’ exemption] shall be filed with the assessor between the lien date and 5 p.m. on February 15.

260. NONCOMPLIANCE WITH PROCEDURE. If any person, claiming any exemption named in this article, fails to follow the required procedure, the exemption is waived by the person.

273.5. LATE FILING. (a) If a claimant for the veterans’ exemption for the 1976-77 fiscal year or any year thereafter fails to file the required affidavit with the assessor by 5 p.m. on February 15 of the calendar year in which the fiscal year begins, but files that claim on or before the following December 10, an exemption of the lesser of three thousand two hundred dollars ($3,200) or 80 percent of the full value of the property shall be granted by the assessor.

This receipt is proof you have filed for the veterans’ exemption and is not an indication that you have received the veterans’ exemption.