20. CLAIM FOR VETERANS’ EXEMPTION
File this claim with the Assessor by February 15, 20__
STATE OF CALIFORNIA COUNTY OF ______

NAME AND MAILING ADDRESS

VETERANS NAME

SERVICE NO.

BRANCH OF SERVICE

PENSION NO.

SERVICE FROM

TO

CHARACTER OF DISCHARGE

FORM NO.

CAMPAIGN OR WAR

MEDAL AWAVERED 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 □ Widow □ Widower □ Legally separated □ Divorced □ Pensioned parent

My spouse is

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

(Street address) (city) (state) (zip code) (phone no.)

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.

(Reg. Card)

(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:

$ % = $ (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) (zip code)

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.

Market Value Per Unit

Total Value

$ $

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

14. I elect to have the veterans’ exemption applied to property identified on line □ 3A □ 3B □ 4A □ 4B □ 5 □ 6 □ 13 (Enter 1st, 2nd, 3rd, etc., choice in boxes after reading instructions.)
261. RECORDATION REQUIREMENT. If any person, claiming any exemption named in this article, fails to follow the required procedure, the exemption is waived by the person.

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.

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.

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.

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.

251. 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.

250. 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.

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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 armed service of the United States; (b) who is disabled by injury sustained in line of duty in the line of war or other special time; (c) who is the unmarried widow or widower of a deceased veteran, or (c) who is the pensioned parent of a deceased veteran. The claimant must meet certain property ownership qualifications. No such exemption shall apply if (a) the unmarried veteran or married pensioned parent owns property assessed at $5,000 or more, or (b) a married veteran and his or her married pensioned parent own property valued at $10,000 or more, or (c) the unmarried widow or widower of a deceased veteran owns property in excess of $10,000. Special provisions regarding exemptions for 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 are not covered in these instructions; a veteran with the above described injuries, or the unmarried widow or widower of such a veteran, should file BOE-261-G, Disabled Veterans' Property Tax Exemption.

In beginning 1981 property was assessed at its full value instead of 25 percent of its value as in prior years, yet the $5,000 ($10,000) limitation has not been changed. In determining whether the $5,000 ($10,000) limitation disqualifies a claimant the current statute (section 205.1, Revenue and Taxation Code) provides that whenever assessed value is used to determine eligibility, 25 percent of the assessed value of taxable real and personal property and the market value of nontaxable personal property are to be used in order to maintain the same proportionate values as in prior years. Therefore, 25 percent of the assessed value is used for items listed in questions 3, 4, and 5, the taxable portion of your business (question 6), and the taxable items listed in question 13. The market value is used for items listed in questions 7, 8, 9, 10, 11, 12, the nontaxable portion of your business which may now include inventory or livestock (question 6), and the nontaxable items listed in question 13. The amount of encumbrance on property cannot be deducted in determining the value of the property.

The claim for exemption must be filed at the Assessor's Office by 5 p.m. on February 15 or mailed by that date. The lesser of $3,200 or 80 percent of the full value of the property will be granted if the claim is filed between February 16 and December 10 of the calendar year in which the fiscal year begins.

Claim: Exception may be allowed only upon (1) personal property assessed to the person entitled to the exemption, (2) real property recorded in the name of the claimant or in the names of the claimant and spouse as of the lien date, and (3) real property being purchased under an unrecorded contract of sale where the claimant furnishes or shows the contract to the Assessor and files an affidavit that he or she purchased the property 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 more than one taxable property: Passage of the Property Tax Relief Act of 1972 makes the choice of the property against which the veterans' exemption is allowed when a claimant has more than one taxable property much more important than it previously was. A $7,000 homeowners' exemption is available to owner-occupants on January 1 each year of a single living unit, whether in a separate or a multiple-unit structure. It provided, however, that the homeowners' exemption and the veterans' exemption were not allowable on the same property. Anyone who is eligible for a veterans' exemption and owns taxable property other than his or her principal place of residence, whether in this county or elsewhere in California, will find it to his or her advantage to claim the veterans' exemption on such other property. For example, if you own and occupy a home assessed at $14,000 and own other property assessed at $2,000, you may claim the homeowners' exemption on the home and the veterans' exemption on the other property. If both claims are approved, your total exempt assessed value will be $9,000 (7,000 on the home plus 2,000 on the other property) rather than the $4,000 that would be exempt if you claimed the veterans' exemption on your home. See instructions for question 14.

Claimants with only one taxable property: If your dwelling is the only taxable property you own or are purchasing and is your principal place of residence, you will find it to your advantage to claim the $7,000 homeowners' exemption. If the property you own is not eligible for the homeowners' exemption or it is not your principal place of residence, file your veterans' exemption claim. To become eligible for the homeowners' exemption, obtain a copy of the form on which to claim this exemption from the Assessor, complete it, and file it with the Assessor by February 15. Check yes or no wherever boxes for such entries are provided. Where dollar amounts are to be entered, show amounts as of 12:01 a.m., January 1. Question 1.

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 deed. (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.

VETERANS' EXEMPTION INFORMATION AND INSTRUCTIONS

(Read carefully)
Question 6. INTEREST IN AN 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 “double” 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 power of attorney by the claimant. If in your opinion, the property has a present cash value less than this amount, explain in the “Remarks” section that the property is exempt. If 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.
This receipt is proof you have filed for the veterans' exemption and is not an indication that you have received the veterans' exemption.

Claim for Veterans' Exemption received from:

This is to certify that the veteran named hereon has filed for the veterans' exemption under sections 252, 255, and 260 of the Revenue and Taxation Code of the State of California.

Assessor_________________________ County_________________________

(Date)

This receipt must be validated by the Assessor or a designee of County and presented in case of any misunderstanding.

INFORMATION ON THIS CLAIM MAY BE COMPARED WITH YOUR FEDERAL AND STATE INCOME TAX RETURNS AND IS SUBJECT TO SUBSEQUENT AUDIT.

THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.