

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 2. Assessment
Article 3. Exemptions and Immunities

Rule 135.5. HOMEOWNERS' PROPERTY TAX EXEMPTION—SUPPLEMENTAL ASSESSMENTS

Reference: Sections 75.20, 75.21, 75.22, 75.31, 75.51, 75.52, 218, 218.5, 229, 253.5, 255, 255.1, 255.2, 255.3, 255.6, 255.7, 255.8, 275, 408, 531.1, 531.6, 1605, 2190, 2611.5 and 2615.5, Revenue and Taxation Code.

EXEMPTION CLAIMS.

(a) APPLICABILITY OF SECTION. The provisions of this section apply only to claims for the homeowners' exemption made pursuant to the provisions of Chapter 3.5 (commencing with section 75) of Part 0.5 of Division 1 of the Revenue and Taxation Code. Except where the context or the specific provisions of the section otherwise require, the provisions of section 135 also apply to claims for the exemption from the supplemental roll.

(b) DISTRIBUTING FORMS. The assessor of each county shall make forms on which to claim the exemption available in the manner set forth in section 135(a)(1).

(c) WHEN CLAIMS ARE DUE. A claim is timely filed if it is delivered to the assessor's office or if properly addressed and mailed with postage prepaid on or before the 30th day following the date of notice of a supplemental assessment. A post office cancellation mark of said 30th day or earlier is conclusive evidence of timely filing by mail. The assessor may accept other proof which satisfies him/her that a claim was mailed on or before said 30th day, provided such proof is offered on or before the same date of the following year. In addition to the claim being timely filed, the claimant must meet the requirements for the exemption no later than ninety (90) days after the date of the change in ownership or the completion of new construction.

When a claim is filed late, that portion of tax attributable to 80 percent of the amount of exemption available shall be cancelled or refunded if the claim is delivered to the assessor's office or is properly addressed and mailed with postage prepaid after the 30th day following the date of notice of a supplemental assessment but on or before the date on which the first installment of taxes on the supplemental tax bill becomes delinquent, as provided by section 75.52 of the Revenue and Taxation Code.

(d) NUMBER OF CLAIMS REQUIRED. Usually, one claim will suffice. Where a change in ownership or new construction occurs on or after June 1 up to and including December 31, one claim for the single supplemental assessment for the current fiscal year shall apply to that assessment and, if granted, to the following fiscal year and to fiscal years thereafter based upon the one-time filing. For example, where a dwelling changes ownership on July 1, 1987, one claim for the single supplemental assessment for the 1987-88 fiscal year shall apply to that assessment. If the claim is granted, it shall also apply to the regular roll assessment for the 1988-89 fiscal year and for fiscal years thereafter based upon one-time filing.

Where a change in ownership occurs on or after January 1 up to and including May 31, one claim for the two supplemental assessments, one for the current fiscal year and one for the following fiscal year, can apply to those assessments, but the claim will not apply to the regular roll assessment for that following fiscal year because the claimant did not own and occupy the dwelling on the lien date. For example, where a dwelling changes ownership on May 1, 1987, one claim for the two supplemental assessments, one for the 1986-87 fiscal year and the other for the 1987-88 fiscal year, can apply to those assessments. The claim will not apply to the regular roll assessment for the 1987-88 fiscal year, however.

If the claim does apply to the two supplemental assessments or if it applies only to the supplemental assessment of the following fiscal year, and if the claim is granted, the claim will apply also to a third fiscal year and to fiscal years thereafter based upon the one-time filing. For example, if a claim applies to two supplemental assessments, one for the

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1986-87 fiscal year and the other for the 1987-88 fiscal year, or if it applies only to the supplemental assessment for the 1987-88 fiscal year, and if the claim is granted, the claim will apply also to the regular roll assessment for the 1988-89 fiscal year and for fiscal year thereafter. If, however, the claim applies only to the supplemental assessment for the current fiscal year, the claim will not apply to the third fiscal year and to fiscal years thereafter because no claim was in effect for the following (second) fiscal year. For example, if a claim applies only to the supplemental assessment for the 1986-87 fiscal year, the claim will not apply to the regular roll assessment for the 1988-89 fiscal year and for fiscal years thereafter because no claim was in effect for the 1987-88 fiscal year.

Where a claim for a supplemental assessment or assessments is denied, a separate claim for a future regular roll assessment must be filed.

After a change in ownership, additional supplemental assessments may arise from the completion of new construction. A separate claim must be filed for each additional assessment arising from the completion of new construction where less than the full exemption is then in effect. Only one claim is required, however, for a single new construction project completed on or after January 1 up to and including May 31, which results in two supplemental assessments, one for the current fiscal year and one for the following fiscal year. Once the full exemption is in effect, no additional claims need be filed.

(e) SIGNATURE OF CLAIMANT. Where two or more co-owning occupants, either spouses or non-spouses, reside in a dwelling, the signature of one co-owning occupant is sufficient to claim the exemption for all occupants so long as the person who signed the claim continues to reside at that location. Where a spouse who signed the active claim dies or establishes a principal place of residence elsewhere, the assessor may require refiling of the claim by the other spouse. Where a co-owner (non-spouse) who signed the active claim dies or establishes a principal place of residence elsewhere, the assessor shall require refiling of the claim by one of the other occupant co-owners.

If a timely filed claim lacks a signature or any required information, the assessor may, for good cause, grant the claimant a single period of measurable length within which to cure the defect. Such period shall not extend beyond six (6) months from the date of filing of the claim unless the defect is not found and the claimant is not notified thereof within a reasonable time to cure the defect before expiration of the six-month period, in which event it shall not extend beyond three (3) months of such notification. If a claim is filed late, the assessor may allow the claimant up to six months, or three months after the claimant is notified, whichever is later, to cure the defect.

(f) PROCESSING CLAIMS. The assessor shall process a claim in the manner set fourth in section 135(a)(4) and shall enroll the exemption if the claimant is eligible for the full exemption for the initial fiscal year or years claimed. The assessor shall not approve a claim for property with respect to which the full exemption is already in effect.

(g) NOTICE OF UNAPPROVED CLAIMS. If a claim is not approved, the assessor shall notify the claimant of the reason or reasons for nonapproval. Failure to receive such notice shall not entitle the claimant to the exemption. This notice is not required when the claim is not approved because the property is already receiving the full exemption.

History: Adopted July 28, 1987, effective January 20, 1988.
Amended and effective October 18, 1998.