



## **DISABLED VETERANS' EXEMPTION INFORMATION SHEET**

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.

*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.

To determine eligibility of the Disabled Veterans' Property Tax Exemption, please submit the following documents:

- 1) Claim for Disabled Veterans' Property Tax Exemption, form BOE 261-G. *Please note*, this claim form cannot be submitted until claimant occupies the residence.
- 2) DD214 or other official document, received from the Veterans Administration, indicating the character of discharge to be other than dishonorable conditions
- 3) All pages of the rating decision packet or summary of benefits, provided these documents indicate the percentage at which you are rated and the effective date of that rating.
- 4) If filing as an unmarried surviving spouse; please include a copy of the Marriage and Death Certificates.

The Property Tax savings is equal to 1% of exemption amount, as determined by final review of your application. Exemption applies to the General Tax Levy only and not to any special assessments.

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. You may qualify for the low-income Disabled Veteran exemption provided total household income does not exceed the "low income household limit", as indicated on page 5 of form BOE 261-G.

If you have any further questions or need additional assistance, please call the Special Exemptions Section at (909) 387-8307.