



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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No. 2020/023

May 5, 2020

TO COUNTY ASSESSORS:

DISABLED VETERANS' EXEMPTION INCREASES FOR 2021

Revenue and Taxation Code section 205.5 provides that the exemption amounts and the household income limit for the disabled veterans' exemption shall be compounded annually by an inflation factor. Specifically, subdivisions (g) and (h) of section 205.5 provide that, for each assessment year, the inflation factor shall be the annual percentage change, measured from February to February of the two previous assessment years, rounded to the nearest one-thousandth of 1 percent, in the California Consumer Price Index (CCPI) for all items, as determined by the California Department of Industrial Relations.

Information from the Department of Industrial Relations shows that the CCPI increased from 276.655 in February 2019 to 284.886 in February 2020. Rounded to the nearest one-thousandth of 1 percent, this is an increase of 2.975 percent (factor of 1.02975). Applying this factor to the 2020 exemption amounts of \$143,273 and \$214,910 results in 2021 exemption amounts of **\$147,535** for the basic exemption and **\$221,304** for the low-income exemption. Applying this factor to the 2020 household income limit of \$64,337 results in a 2021 household income limit of **\$66,251** for those claiming the low-income exemption.

The exemption amounts and household income limits for prior years are enclosed for your information. The disabled veterans' exemption forms (BOE-261-G and BOE-261-GNT) have been updated and will be available to assessors for the January 1, 2021 lien date. Please call our County-Assessed Properties Division at 1-916-274-3350 if you have any questions regarding this exemption.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:gs
Enclosure

Disabled Veterans' Exemption

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS FOR CURRENT AND PRIOR YEARS

| Lien Date | Factor | Exemption | | Income Limit |
|-----------|---------|-----------|------------|--------------|
| | | Basic | Low-Income | |
| 2021 | 1.02975 | \$147,535 | \$221,304 | \$66,251 |
| 2020 | 1.02751 | \$143,273 | \$214,910 | \$64,337 |
| 2019 | 1.03512 | \$139,437 | \$209,156 | \$62,614 |
| 2018 | 1.02954 | \$134,706 | \$202,060 | \$60,490 |
| 2017 | 1.02612 | \$130,841 | \$196,262 | \$58,754 |
| 2016 | 1.00894 | \$127,510 | \$191,266 | \$57,258 |
| 2015 | 1.01159 | \$126,380 | \$189,571 | \$56,751 |
| 2014 | 1.02296 | \$124,932 | \$187,399 | \$56,101 |
| 2013 | 1.02383 | \$122,128 | \$183,193 | \$54,842 |
| 2012 | 1.02088 | \$119,285 | \$178,929 | \$53,566 |
| 2011 | 1.01551 | \$116,845 | \$175,269 | \$52,470 |
| 2010 | 1.00372 | \$115,060 | \$172,592 | \$51,669 |
| 2009 | 1.03000 | \$114,634 | \$171,952 | \$51,478 |
| 2008 | 1.03422 | \$111,296 | \$166,944 | \$49,979 |
| 2007 | 1.04370 | \$107,613 | \$161,420 | \$48,325 |
| 2006 | 1.03107 | \$103,107 | \$154,661 | \$46,302 |
| 2005 | 1.01365 | \$100,000 | \$150,000 | \$44,907 |
| 2004 | 1.03476 | --- | --- | \$44,302 |
| 2003 | 1.02392 | --- | --- | \$42,814 |
| 2002 | 1.04535 | --- | --- | \$41,814 |
| 2001 | --- | --- | --- | \$40,000 |