

400.0000 EXEMPTION

See Aircraft of Historical Significance Exemption
Business Inventory Exemption
Church Exemption
Church Parking Area Exemption
College Exemption
Disabled Veterans' Exemption
Free Public Library and Free Museum Exemption
Fruit, Nut Tree, and Grapevine Exemption
Growing Crops Exemption
Homeowners' Exemption
Lessor's Exemption
Local Government-Owned Property
Pets Exemption
Public Schools Exemption
Rental Housing Exemption
State-Owned Property
State University Exemption
Tribal Housing Exemption
Veterans Exemption
Veterans' Organization Exemption
Welfare Exemption
Wine Exemption

[400.0001](#) **Applicability.** Property tax exemptions are exemptions from ad valorem taxes on real property only, not from special taxes or special assessments. C 9/6/85.

400.0025 **Late Filing.** LTA 5/9/86 (No. 86/34). Deleted January 2006.

[400.0036](#) **Late Filing-Supplemental Assessment.** The availability of exemptions, other than the homeowners' exemption, is a matter of timing; and failure to file timely results in a partial loss of exemption, and failure to file on or before the date on which the first installment of taxes on the supplemental tax bill becomes delinquent results in total loss of exemption. C 8/10/87.

[400.0040](#) **Low Value Property Exemption.** "All real property" as used in Revenue and Taxation Code section 155.20 means all real property satisfying the value limitations in that section is to be exempted. C 6/29/95.

[400.0050](#) **Property Acquired After Lien Date.** Revenue and Taxation Code section 271 is applicable only in instances in which qualifying organizations become owners of properties after the lien date. C 3/3/83.

[400.0051](#) **Property Acquired After Lien Date.** Revenue and Taxation Code section 271 is applicable to property acquired by a qualified organization after the lien date, provided the property is of a kind which would have been qualified for exemption if owned by the organization on the lien date. Qualification for exemption is determined by the use to which the property is put by the acquiring qualified organization, not the use made of the property by the former owner. C 4/1/88.

[400.0052](#) **Property Acquired After Beginning of Fiscal Year.** Revenue and Taxation Code section 271(a)(3) applies to secured roll personal property as well as to secured roll land and improvements acquired by the types of organizations specified in that section. Acquisitions occurring after the beginning of a fiscal year are exempt from tax on a prorated

basis that reflects the period during the fiscal year that the organization owned the property, if all exemption requirements are met. Section 271 provides exemption application filing requirements and reductions in relief when applications are not timely filed. LTA 2/7/96 (No. 96/07).