



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Executive Director

April 9, 2009

No. 2009/017

TO COUNTY ASSESSORS:

DISABLED VETERANS' EXEMPTION INCREASES FOR 2010

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 221.357 in February 2008 to 222.181 in February 2009. Rounded to the nearest one-thousandth of 1 percent, this is an increase of 0.372 percent (factor of 1.00372).

Applying this factor to the 2009 exemption amounts of \$114,634/\$171,952 results in **2010** exemption amounts of **\$115,060/\$172,592**.

Applying this factor to the 2009 household income limit of \$51,478 results in a **2010** household income limit of **\$51,669**.

For your information, the exemption amounts and household income limits for prior years are enclosed. The disabled veterans' exemption forms (BOE-261-G and BOE-261-GNT) have been updated and will be mailed with the other Board-prescribed forms. Please call our Assessment Services Unit at 916-445-4982 if you have any questions regarding this exemption.

Sincerely,

/s/ Mickie Stuckey for

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:grs
Enclosure

DISABLED VETERANS' EXEMPTION

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS FOR PRIOR YEARS

Lien Date	Factor	Exemption*		Income Limit
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

* Inflation indexing for the exemption amounts commenced on January 1, 2006 (Stats. 2004, ch. 544).