

505.0115

Refer to the following excerpt from LTA 82/50 for information regarding,

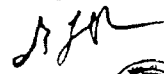

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STATE BOARD OF EQUALIZATION

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March 23, 1982



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Executive Secretary
No. 82/50

TO COUNTY ASSESSORS:

1982 HOMEOWNERS' EXEMPTION--QUESTIONS AND ANSWERS

Here is an updated version of the questions and answers that reflect the Board's views on administration of the homeowners' exemption. The prior questions and answers were dated April 9, 1975; we have indicated in the margin "NEW" for a new question and "REVISED" where the concept has changed since 1975. Please inform your staff of these additions and revisions. We suggest you follow the information in this guide when processing current claims. Destroy, or mark as superseded, prior year's compilation.

Major amendments in the processing of homeowners' exemptions have occurred since 1975. The changes include:

1. Late filing. The deadline for filing remains 5:00 p.m., April 15, but late filing (for 80 percent of the exemption) is permitted through 5:00 p.m., December 1. The claimant no longer need establish good cause for late filing. See Letter to Assessors' 79/64, dated April 3, 1979.
2. One-time filing. For 1975 and thereafter, only an occupant who either acquired title to an eligible dwelling during the preceding assessment year or is otherwise seeking the exemption on a property not exempted in the prior year need file a claim. Filing before March 1 is permitted if the applicant is the owner of the property and intends to occupy the property by 12:01 a.m. on March 1.
3. Claims not open to public. The homeowners' exemption claim is not a public document. The assessor must provide names of homeowners' exemption recipients to the State Board of Equalization under the provisions of Section 218.5, Revenue and Taxation Code.

F6. REVISED Must the names of all claimants of exemptions for a single parcel, whether a single or multiple-dwelling, appear on the assessment roll?

ANSWER: NO. Only the total amount of the exemptions need appear on the roll; if it is feasible to list all claimants, do so. Otherwise, the assessor must identify the name of each claimant on a subsidiary public record arranged in parcel number order to which the public has access. However, the assessor must report a social security number or numbers for each exemption to the state. He must ensure his records indicate the name and address or apartment number of each claimant and the amount of each exemption allowed. Beginning with 1974-75, the homeowners' exemption claims and records are no longer open to public inspection if they include the social security number of the claimant and/or spouse.

F7. May the homeowners' exemption be allowed where the claimant has completed the claim form but has failed to sign the claim?

ANSWER: NO. An unsigned claim may not be allowed. However, if the claimant has filed a timely claim, the assessor may allow a reasonable extension of time for the claimant to provide required information or to sign the claim. Only one extension shall be allowed, and with exception (see Section 255.1 of the Revenue and Taxation Code), the extension shall not go beyond October 15 which is six months from the due date of the claim. A trustee or other agent may act for the claimant who is unable to complete the form.

F8. May the homeowners' exemption be transferred from one property owned and occupied by the claimant on the lien date to a property to which the claimant has subsequently moved?

ANSWER: NO.

F9. How is it possible to determine whether a unit eligible for the homeowners' exemption exists in a commercial structure in order to mail a claim form as required by Section 255.3 of the Revenue and Taxation Code?

ANSWER: Section 255.3 requires the claim form be mailed to a person acquiring and recording title to an eligible dwelling since the preceding lien date. If the newly acquired structure is not of a type which might reasonably be expected to contain an eligible dwelling unit, the assessor may rely on newspaper articles and spot announcements on radio and television to alert potential claimants.