



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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No. 2010/022

April 28, 2010

TO COUNTY ASSESSORS:

DISABLED VETERANS' EXEMPTION INCREASES FOR 2011

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 222.181 in February 2009 to 225.626 in February 2010. Rounded to the nearest one-thousandth of 1 percent, this is an increase of 1.551 percent (factor of 1.01551).

Applying this factor to the 2010 exemption amounts of \$115,060/\$172,592 results in **2011** exemption amounts of **\$116,845/\$175,269**.

Applying this factor to the 2010 household income limit of \$51,669 results in a **2011** household income limit of **\$52,470**.

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/ David J. Gau

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

<b>Lien Date</b>	<b>Factor</b>	<b>Exemption*</b>		<b>Income Limit</b>
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

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