

Revenue and Taxation Code

Property Taxation

PART 2. ASSESSMENT

CHAPTER 1. TAXATION BASE

ARTICLE 1. TAXABLE AND EXEMPT PROPERTY

SECTION 218

218. **Homeowners' exemption.** (a) The homeowners' property tax exemption is in the amount of the assessed value of the dwelling specified in this section, as authorized by subdivision (k) of Section 3 of Article XIII of the California Constitution. That exemption shall be in the amount of seven thousand dollars (\$7,000) of the full value of the dwelling.

(b) (1) The exemption does not extend to property that is rented, vacant, under construction on the lien date, or that is a vacation or secondary home of the owner or owners, nor does it apply to property on which an owner receives the veteran's exemption.

(2) Notwithstanding paragraph (1), if a person receiving the exemption is not occupying the dwelling on the lien date because the dwelling was damaged in a misfortune or calamity, the person shall be deemed to occupy that same dwelling as his or her principal place of residence on the lien date, provided the person's absence from the dwelling is temporary and the person intends to return to the dwelling when possible to do so. Except as provided in paragraph (3), when a dwelling has been totally destroyed, and thus no dwelling exists on the lien date, the exemption provided by this section shall not be applicable until the structure has been replaced and is occupied as a dwelling.

(3) A dwelling that was totally destroyed in a disaster for which the Governor proclaimed a state of emergency, that qualified for the exemption provided by this section prior to the commencement date of the disaster and that has not changed ownership since the commencement date of the disaster, shall be deemed occupied by the person receiving the exemption on the lien date provided the person intends to reconstruct a dwelling on the property and occupy the dwelling as his or her principal place of residence when it is possible to do so.

(c) For purposes of this section, all of the following apply:

(1) "Owner" includes a person purchasing the dwelling under a contract of sale or who holds shares or membership in a cooperative housing corporation, which holding is a requisite to the exclusive right of occupancy of a dwelling.

(2) (A) "Dwelling" means a building, structure, or other shelter constituting a place of abode, whether real property or personal property, and any land on which it may be situated. A two-dwelling unit shall be considered as two separate single-family dwellings.

(B) "Dwelling" includes the following:

(i) A single-family dwelling occupied by an owner thereof as his or her principal place of residence on the lien date.

(ii) A multiple-dwelling unit occupied by an owner thereof on the lien date as his or her principal place of residence.

(iii) A condominium occupied by an owner thereof as his or her principal place of residence on the lien date.

(iv) Premises occupied by the owner of shares or a membership interest in a cooperative housing corporation, as defined in subdivision (i) of Section 61, as his or her principal place of residence on the lien date. Each exemption allowed pursuant to this subdivision shall be deducted from the total assessed valuation of the cooperative housing corporation. The exemption shall be taken into account in apportioning property taxes among owners of share or membership interests in the cooperative housing corporations so as to benefit those owners who qualify for the exemption.

(d) The exemption provided for in subdivision (k) of Section 3 of Article XIII of the California Constitution shall first be applied to the building, structure, or other shelter and the excess, if any, shall be applied to any land on which it may be located.

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ARTICLE 2. PROCEDURE TO CLAIM EXEMPTIONS

SECTION 253.5

253.5. **Homeowners' exemption.** Any person claiming the homeowners' property tax exemption shall submit to the assessor an affidavit, giving any information required by the board. Such information shall include, but shall not be limited to, the name of the person claiming the exemption, the address of the property, and a statement to the effect that the claimant owned and occupied the property as his principal place of residence on the lien date, or that he owns and intends to occupy the property as his principal place of residence on the next succeeding lien date.

A claim for the homeowners' exemption filed by the owner of a dwelling, as defined in Section 218, once granted for the 1974–75 fiscal year or any fiscal year thereafter, shall remain in effect until such time as title to the property changes, the owner does not occupy the home as his principal place of residence on the lien date, or the property is otherwise ineligible pursuant to the provisions of Section 218.

If the exemption is lost by the owner of the property for any reason, he may file a new claim in the same manner as a new owner may file one.