



## Disabled Veterans' Property Tax Exemption

California law provides a property tax exemption for the primary residence of a disabled veteran or an unmarried spouse of a qualifying deceased disabled veteran.

### Who may qualify?

- US military veterans rated 100% disabled or 100% unemployable due to service connected injury or disease.
- Unmarried surviving spouses of a deceased veteran qualified for this exemption or whose death was service-connected.
- Unmarried surviving spouses of a qualifying veteran who died on active duty due to a service-connected injury or disease.

<https://assessor.saccounty.gov>

### Two Exemption Levels

- Basic exemption regardless of your total annual income (one time filing)
- Low-income exemption based on your total household income (requires annual filing each year by February 15)

On the chart below, the basic exemption amount for 2025 is \$175,298, at a tax rate of 1.2% that is a savings of over \$2,104 a year.

However, the amount of the exemption may never exceed the assessed value of the claimant's residence.

Lien Date	Exemption		Income Limit
	Basic	Low-Income	
2025	\$175,298	\$262,950	\$78,718
2024	\$169,769	\$254,656	\$76,235
2023	\$161,083	\$241,627	\$72,335
2022	\$149,993	\$224,991	\$67,355
2021	\$147,535	\$221,304	\$66,251
2020	\$143,273	\$214,910	\$64,337
2019	\$139,437	\$209,156	\$62,614
2018	\$134,706	\$202,060	\$60,490
2017	\$130,841	\$196,262	\$58,754
2016	\$127,510	\$191,266	\$57,258

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### To apply for this exemption you need to submit:

1. A completed Claim for Disabled Veterans' Property Tax Exemption - BOE-261-G form
2. A complete copy of the Veteran's Rating Decision Letter from the Dept. of Veterans' Affairs with the effective date
3. A copy of the veteran's DD-214 showing discharged in other than dishonorable conditions
4. A completed 2024 Disabled Veterans Low-Income Worksheet (for *low-income applicants only*)

Forms and worksheets are located on our website at <https://assessor.saccounty.gov>.

### In addition to the items above, surviving spouses also must include:

5. A copy of the Marriage Certificate
6. A copy of the Death Certificate or Report of Casualty ( if the veteran died in active service)

NOTE: Surviving spouses may send their Dependency and Indemnity Compensation (DIC) Letter with an effective date instead of the Veterans' Rating Decision Letter.

*If you do not have copies of your ratings letter or discharge, please contact the US Dept of Veteran's Affairs at 1-800-827-1000.*

<https://assessor.saccounty.gov>

Please mail the completed claim form and supporting documents to the address on the claim form.

### **When to file for this exemption**

- A qualified applicant must file by the end of the calendar year for the tax year in which they intend to seek relief.

For example, an applicant who receives their VA rating letter in April 2024 must file an exemption claim by December 31, 2024 in order to be considered timely.

- To receive the full exemption on a supplemental bill (if any), the claim is timely if it is filed within 30 days of the Notice of Supplemental Assessment.
- Claims received after these dates are still eligible for exemption, but at a reduced exemption amount for the initial filing.
- Low-income exemptions require an annual claim filing by February 15 each year (the basic exemption is a one-time filing; no annual claims are required after the initial filing).

### **Retroactive Filings**

California law allows for retroactive filings, in some cases, up to a total of eight years.

<https://assessor.saccounty.gov>

### **Rating Letters**

VA rating percentages change over time. If your condition changes, you may need to be reevaluated by the VA.

If you were previously denied for this exemption and your rating has changed, you need to reapply with your revised rating letter.

If you have any questions, please call our Exemptions Section at (916) 875-0720 (8am to 4pm) or email us at:

[ASR-DisabledVetExemptions@saccounty.gov](mailto:ASR-DisabledVetExemptions@saccounty.gov)

Sacramento County's Veterans Service Office offers assistance with many programs and benefits. Their website is:

<https://ha.saccounty.gov/benefits/VeteransServices/Pages/VeteranHome.aspx>

# **Disabled Veterans' Property Tax Exemption**



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### **OUR MISSION**

*We provide equitable, timely, and accurate property tax assessments and information.*

### **OUR VALUES**

*Professionalism  
Integrity  
Efficiency*

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