



**Rolf D. Kleinhans**  
**Nevada County Assessor**  
950 Maidu Avenue  
P.O. Box 599002  
Nevada City, CA 95959-7902  
Telephone (530) 265-1232  
Fax (530) 265-9858  
assessor@nevadacountyca.gov

**2026 CLAIM FOR DISABLED VETERANS'  
PROPERTY TAX EXEMPTION**

*Filing deadlines vary depending upon the event which a claimant is filing.  
Please see instructions on page 3 for filing deadlines.*

CLAIMANT NAME AND MAILING ADDRESS  
*(Make necessary corrections to the printed name and mailing address)*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

FOR ASSESSOR'S USE ONLY	
DATE RECEIVED _____	
APPROVED <input type="checkbox"/>	DENIED <input type="checkbox"/>
REASON FOR DENIAL	
_____	

ASSESSOR'S PARCEL NUMBER

CLAIMANT'S NAME		SOCIAL SECURITY NUMBER
SPOUSE'S NAME		SOCIAL SECURITY NUMBER
STREET ADDRESS OF DWELLING (IF DIFFERENT FROM MAILING ADDRESS)	CITY	ZIP CODE
IF THE CLAIMANT IS AN UNMARRIED SURVIVING SPOUSE, ENTER THE NAME OF THE VETERAN AS SHOWN ON THE DISCHARGE DOCUMENTS		SOCIAL SECURITY NUMBER

Article XIII of the California Constitution, section 4(a), and Revenue and Taxation Code section 205.5 provide an exemption for property which constitutes the home of a veteran, or the home of the unmarried surviving spouse of a veteran, who, because of injury or disease incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. There are two exemption levels - a basic exemption and one for low-income household claimants, both of which are adjusted annually for inflation\*. The exemption does not apply to direct levies or special taxes. Once granted, the Basic Exemption remains in effect without annual filing until terminated. Annual filing is required for any year in which a Low-Income Exemption is claimed. Please refer to the attached schedule for the current amount and household income limits.

*Totally disabled* means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.

The Disabled Veterans' Property Tax Exemption is also available to the unmarried surviving spouse of a veteran who, as a result of service-connected injury or disease: 1) died either while on active duty in the military service or after being discharged in other than dishonorable conditions and 2) served either in time of war or in time of peace in a campaign or expedition for which a medal has been issued by Congress. This law provides that the Veterans Administration shall determine whether an injury or disease is service-connected.

The Disabled Veterans' Property Tax Exemption provides for the cancellation or refund of taxes paid 1) when property becomes eligible after the lien date (new acquisition or occupancy of a previously owned property) or 2) upon a veteran's disability rating or death. This further provides for the termination of the exemption on the date of sale or transfer of a property to a third party who is not eligible for the exemption or on the date a person previously eligible for the exemption becomes ineligible.

\* As provided by Revenue and Taxation Code section 205.5, the exemption amount and the household income limit shall be compounded annually by an inflation factor tied to the California Consumer Price Index.

**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**



STATEMENTS

This claim is for:

- First time claimants for the Disabled Veterans' Exemption; or
• Annual claimants for the Low-Income Exemption. Separate claims are required for each fiscal year when filing the Low-Income Exemption.

If you received the Disabled Veterans' Exemption last year and are filing this form solely to claim the Low-Income Exemption, check here [ ] and proceed directly to item 4.

- 1. a. When did you acquire this property? (month/day/year)
b. Date you occupied or intend to occupy this property as your principal residence: (month/day/year)
c. Have you claimed the Disabled Veterans' Exemption or Homeowners' Exemption on another residence? [ ] Yes [ ] No
Date Moved/Sold/Transferred from the other residence
If yes, see Question 1d below.
d. What is the address of the home where you previously claimed the Disabled Veterans' Exemption or Homeowners' Exemption, including the city and county where the home is located?

Address:
City: County:

- 2. a. Effective date of 100% disability or unemployability rating from the USDVA\*:
b. Date of notice from USDVA\* of the 100% rating (must include proof of rating):
\*United States Department of Veterans Affairs

3. The basis for this claim is (please check the appropriate boxes):

- a. [ ] Blind in both eyes (blind means having a visual acuity of 5/200 or less, or concentric contraction of the visual field to 5 degrees or less; proof is attached);
b. [ ] Disabled because of loss of use of 2 or more limbs (loss of the use of a limb means that the limb has been amputated, or its use has been lost by reason of ankylosis, progressive muscular dystrophies, or paralysis; proof is attached);
c. [ ] Totally disabled as a result of a service-connected [ ] injury or [ ] disease (totally disabled means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation);
d. [ ] Unmarried surviving spouse of a deceased veteran who during their lifetime qualified for this exemption or who would have qualified for this exemption under the laws effective on January 1, 1977 (January 1, 1979, for disease) except that the veteran died prior to January 1, 1977 (January 1, 1979, for disease). Disability: [ ] blindness; [ ] loss of use of two or more limbs; [ ] total disability because of injury; or [ ] total disability because of disease (check applicable box; proof of disability, copy of marriage certificate, and copy of death certificate must be submitted to the Assessor).
My spouse died on: (month/day/year)
e. [ ] Unmarried surviving spouse of a person who, as a result of service-connected injury or disease, died while on active duty in the military service or after being discharged in other than dishonorable conditions (copy of marriage certificate, proof that the cause of death was service-connected, dates of service, and copy of death certificate or report of casualty must be submitted to the Assessor).
My spouse died on: (month/day/year)

4. To be completed only by claimants for the Low-Income Exemption:

Total annual household income for all persons in your household, including veterans' benefits (see the instructions) for prior calendar year was \$ . If the amount entered does not exceed the indexed low-income limit for the year you are claiming, the Low-Income-Exemption shall apply. If you entered an amount greater than the limit, or you do not enter an amount, the Assessor will only allow the Basic Exemption. See attached schedule for income limits

CERTIFICATION

I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM DATE
TELEPHONE NO. (8 A.M. - 5 P.M.) EMAIL ADDRESS



## GENERAL INFORMATION

There are a number of alternatives by which a Disabled Veterans' Property Tax Exemption may be granted:

**Alternative 1:** The exemption is available to an eligible owner or the veteran spouse of an owner of a dwelling that is occupied as the principal place of residence for the veteran as of: **a)** 12:01 a.m. January 1 each year; **b)** the date of the veteran's qualifying disability or compensation rating from the USDVA; **c)** the date residency is established at a property already owned by the qualifying claimant; or **d)** the date the veteran died as a result of a service connected injury or disease where the unmarried surviving spouse is the claimant.

**Alternative 2:** The exemption is available to an eligible owner or veteran spouse of the owner of a dwelling subject to supplemental assessment(s) resulting from a change in ownership or completion of new construction on or after January 1, provided:

- (a) The owner or the owner's veteran spouse occupies or intends to occupy the property as their principal place of residence within 90 days after the change in ownership or completion of construction, **and**
- (b) The property is **not** already receiving the Disabled Veterans' Exemption or another property tax exemption of greater value. If the property received an exemption of **lesser** value on the current roll, the difference in the amount between the two exemptions shall be applied to the supplemental assessment.
- (c) The owner does not own other property which is currently receiving the Disabled Veterans' Exemption.

Exemption under Alternative 2 will apply to the supplemental assessment(s), if any, and any remaining exemption amount may be applied toward the regular assessment.

**Effective date:** The Disabled Veteran's Exemption applies beginning on: 1) the effective date, as determined by the USDVA, of a disability rating that qualifies the claimant for the exemption, or 2) the date the claimant purchases and/or moves into a qualified property, or 3) the date of a qualified veteran's death where the unmarried surviving spouse is the claimant.

To obtain the exemption, the claimant must be an owner or co-owner, a veteran spouse of an owner, a purchaser named in a contract of sale, or a shareholder in a corporation where the rights of shareholding entitle the claimant to possession of a home owned by the corporation. The dwelling may be any place of residence subject to property tax; a single-family residence, a structure containing more than one dwelling unit, a condominium or unit in a cooperative housing project, a houseboat, a manufactured home (mobilehome), land you own on which you live in a state-licensed trailer or manufactured home (mobilehome), whether leased or owned, and the cabana for such a trailer or manufactured home (mobilehome). A dwelling does not qualify for the exemption if it is, or is intended to be, rented, vacant and unoccupied, or the vacation or secondary home of the claimant.

**If the Disabled Veterans' Exemption is granted and the property later becomes ineligible for the exemption, you are responsible for notifying the Assessor of that fact immediately.** You will be sent a notice on or shortly after January 1 each year to ascertain whether you have retained your eligibility. Section 279.5 of the Revenue and Taxation Code provides for a penalty of 25 percent of the escape assessment added for failure to notify the Assessor when the property is no longer eligible for the exemption. To avoid the penalty, you must notify the Assessor by the following June 30.

**Once granted, the Basic Exemption remains in effect until terminated. Annual filing is required where the Low Income Exemption is claimed. Once terminated, a new claim form must be obtained from and filed with the Assessor to regain eligibility.**

### DEADLINES FOR TIMELY FILINGS

**Alternative 1a:** The full exemption is available to the Low-Income Exemption claimant if the filing is made by 5 p.m. on February 15 of each year. If a claim for the Low-Income exemption is filed after that time but by 5 p.m. on December 10, 90 percent of the exemption is available. For claims filed after that time, 85 percent of the exemption is available.

If a late filed claim is made for the Low-Income Exemption, subsequent to a timely filed claim for the Basic Exemption, a claimant shall qualify for 90 percent or 85 percent of the additional exemption amount, depending upon the filing date:  
(\$150,000 - \$100,000 = \$50,000 x 90% = \$45,000 additional exemption amount allowed.)

**Alternatives 1b, 1c, and 1d:** The full exemption is available, prorated to the date of eligibility, if the filing is made on or before January 1 of the year next following the year in which 1) the disability rating was received, or 2) residency is established on a property already owned by the claimant, or 3) the veteran died due to a service-connected injury or disease, or 90 days after any such event, whichever is later. Thereafter, if an appropriate application for exemption is filed, 85 percent of the exemption available shall be allowed, subject to an eight-year statute of limitations.

**Alternative 2:** A full exemption (up to the amount of the supplemental assessment, if any) is available if the filing is made by 5 p.m. on the 30th day following the notice of supplemental assessment. Ninety percent of the exemption available shall be allowed, if a claim is filed after the 30th day following the date of the notice of supplemental assessment, but on or before the date on which the first installment of taxes on the supplemental tax bill becomes delinquent. Thereafter, if an appropriate claim is filed, 85 percent of the exemption shall be allowed subject to an eight-year statute of limitations. If no supplemental notice is received, the claim must be filed on or before the January 1 following the date in which the property was purchased.

## INSTRUCTIONS

If your name is printed on the form, make sure that it is correct and complete. Change the printed address if it is incorrect. If you are the unmarried surviving spouse of a veteran, enter the veteran's name as shown on the discharge documents; if you are using your maiden name or a surname other than the deceased veteran's name, attach an explanation.

If there are no entries printed on the form when you receive it, enter your full name and mailing address, including your zip code.



LOCATION OF THE DWELLING. If the parcel number or the legal description of the property and the address of the dwelling are printed on the form, check to see that they are printed correctly and correct them if they are not. These entries identify the dwelling on which you claim the exemption.

If the dwelling has no street address, so state. Do not enter a post office box number for the address of the dwelling.

### INSTRUCTIONS FOR STATEMENTS

Item 1. Please answer the applicable questions. The Assessor will allow the proper exemption(s).

Item 2. Please answer the applicable questions.

Item 3. A veteran must check one of the boxes (a), (b), or (c). An unmarried surviving spouse must check either box (d) or box (e); if box (d) is checked, the surviving spouse must also check the box indicating the disability of the deceased veteran. Proof of disability must be attached to the claim. If original documents are forwarded to the Assessor, the Assessor will make a copy and return the originals to you. The unmarried surviving spouse must include both a marriage certificate and proof of the deceased veteran's disability.

Item 4. If you are claiming the Low-Income Exemption, compute your household income as determined below and enter the net household income (*total of A less total of B*) on item 4 of the claim.

#### Household Income (section 20504)

*Household income* means all income received by all persons of a household while members of such household. Include only the income of persons who were members of the household during the calendar year prior to the year of this claim (if the claim is for 2012, the income would be for the calendar year 2011.)

The term *household* includes the claimant and all other persons, except bona fide renters, minors, or students.

#### A. Household income includes:

(Upon request, you will be required to provide a list showing your household income.

- (1) Wages, salaries, tips, and other employee compensation.
- (2) Social Security, including the amount deducted for Medi-Care premiums.
- (3) Railroad retirement.
- (4) Interest and dividends.
- (5) Pensions, annuities and disability retirement payments.
- (6) SSI/SSP (Supplemental Security Income/State Supplemental Plan), AB (Aid to the Blind), ATD (Aid to Totally Disabled), AFDC (Aid to Families with Dependent Children), and APSB (Aid to the Potentially Self-Supporting Blind).
- (7) Rental income (or loss).
- (8) Net income (or loss) from a business.
- (9) Income (or loss) from the sale of capital assets.
- (10) Life insurance proceeds that exceed expenses.
- (11) Veterans benefits received from the Veterans Administration.
- (12) Gifts and inheritances in excess of \$300, except between members of the household.
- (13) Unemployment insurance benefits.
- (14) Workers compensation for temporary disability (not for permanent disability).
- (15) Amounts contributed on behalf of the claimant to a tax sheltered or deferred compensation plan (also a deduction), see (c) below.
- (16) Sick leave payments.
- (17) Nontaxable gain from the sale of a residence.
- (18) Income received by all other household members while they lived in the claimant's home during the last calendar year except a minor, student, or renter.

#### B. Adjustments to Income

Section 17072 of the Revenue and Taxation Code provides for an *adjusted gross income*, which means, in the case of an individual, gross income minus the following deductions:

- (a) Forfeited interest penalty.
- (b) Alimony paid.
- (c) Individual retirement arrangement, Keogh (HR 10), Simplified Employee Plan (SEP), or SIMPLE plans.
- (d) Employee business expenses.
- (e) Moving expenses and deductions of expenses (already taken) for the production of income (or loss) reported in Items 7 (rental), 8 (business), and 9 (sale of capital assets) included in *income*.
- (f) Student loan interest.
- (g) Medical savings account.



SCHEDULE FOR DISABLED VETERANS' EXEMPTION

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Basic Exemption	Low-Income Exemption	Low-Income Household Limit
<b>2026</b>	<b>\$180,671</b>	<b>\$271,009</b>	<b>\$81,131</b>
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
2015	\$126,380	\$189,571	\$56,751
2014	\$124,932	\$187,399	\$56,101
2013	\$122,128	\$183,193	\$54,842

NOTE: The exemption is up to the amount listed and not a combination of Basic & Low Income. The exemption amount allotted may also be impacted by the overall assessed value and ownership percentage of the qualifying veteran(s) or unmarried surviving spouse(s).

