

# HOMEOWNERS' PROPERTY TAX EXEMPTION

## Office of Tom J. Bordonaro, Jr., County Assessor

[www.slocounty.ca.gov/assessor](http://www.slocounty.ca.gov/assessor)

### San Luis Obispo Office

1055 Monterey Street, Suite D360  
San Luis Obispo, CA 93408  
(805) 781-5643



### North County Office

6565 Capistrano Avenue  
Atascadero, CA 93422  
(805) 461-6143

## Eligibility

If you own and occupy your home as your principal place of residence, you may be eligible for an exemption of up to \$7,000 off of the assessed value. You must be a property owner, co-owner, or a purchaser named in a contract of sale. You must occupy your home as your principal place of residence as of 12:01 a.m., January 1 each year.

Principal place of residence generally means where:

- you return at the end of the day
- your vehicle is registered
- you are registered to vote
- your mail is delivered

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.

## Filing period and exemption availability for annual assessments

For the year in which you occupy the dwelling on lien date (January 1), the full exemption is available if you file by 5:00 p.m. on the following February 15.

If you file a claim between the following February 16 and 5:00 p.m. on December 10, 80% of the exemption is available.

## Filing period and exemption availability for supplemental assessments

You must occupy your home as your principal place of residence within 90 days after the change of ownership or completion of new construction.

If you file a claim form by 5:00 p.m. on or before the 30<sup>th</sup> day following the date the Notice of Supplemental Assessment is mailed, the full exemption is available (unless one has already been applied for the same fiscal period).

If you file a claim form more than 30 days after the date the Notice of Supplemental Assessment is mailed, but before the date the first installment would go delinquent, 80% of the exemption is available (unless one has already been applied for the same fiscal period).

## Homeowners' Exemption availability

**You are responsible for notifying the Assessor when you are no longer using the property as your principal place of residence. You are only eligible for a homeowners' exemption on one property within the state at a time.**

*This information is a synopsis of the Homeowners' Property Tax Exemption. You may call the Assessor's office for more specific information.*

(02-05-21)

*"The Assessor and staff seek excellence in providing information, services, and accurate property assessments through our personal commitment to integrity, mutual respect, and teamwork."*