

# 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

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(805) 781-5643



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## 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 the 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 the place where:

- A person is physically present and makes his or her home.
- A person customarily returns after work and between trips or absences due to work, pleasure, or otherwise, even if the absence is extended.
- Clothes and personal belongings are kept.
- Housekeeping (preparing meals, sleeping, bathing, entertaining) is set up.
- The person files income tax returns as a resident.
- A driver's license is issued.
- The person is registered to vote.

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.

The exemption is not allowable for property held in the name of a corporation or limited liability company.

The homeowner has the ultimate responsibility to file the claim for exemption. Failure to receive the claim form shall not excuse a homeowner from timely filing of a claim.

## Filing period and exemption availability for annual assessments

For the year in which you occupy the dwelling as of lien date (12:01 a.m. on 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 after February 15 at 5:00 p.m. but before 5:00 p.m. on December 10, 80% of the exemption is available.

(03-13-25)

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

## **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**

Once granted, the homeowners' exemption remains in effect until such time as:

- Title to the property changes;
- The owner no longer occupies the dwelling as his or her principal place of residence on the lien date; or
- The property is otherwise ineligible.

**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.*