

DISASTER RELIEF

If disaster or calamity caused over \$10,000 in property damage, you can request reassessment reflecting lost value, and retain the pre-disaster assessment after rebuilding to former specifications. File the claim within one year of the loss.

To apply:
Use the form available online at
www.smcare.org/library/forms.dload.asp.

GOVERNMENTAL TAKINGS EXCLUSION

An owner of property taken by eminent domain or acquired by a public entity may transfer the assessed value of the property taken to a comparable replacement property. The owner must submit a claim to determine eligibility and the claim must be filed within four years of the taking.

To apply:
Use the form available online at
www.smcare.org/library/forms.dload.asp.

TAX POSTPONEMENT

If you own and occupy your own residence and are blind, or disabled, or 62 or older, and your 2008 income is \$35,500 or less, the State Controller may pay all or part of your property tax for you. Other qualifying conditions may exist. If you accept these funds, the loan becomes a debt (lien) against your property, and will have to be repaid out of the proceeds at the time you sell your home or when your estate is settled after death.

To apply:
You must file your application with the State Controller at (800) 952-5661 or www.sco.ca.gov.

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CONTACT INFORMATION

ASSESSOR

www.smcare.org
e-mail: assessor@smcare.org

REAL PROPERTY

Owner & Parcel Info650.363.4500
Exemptions650.363.4500
Maps650.363.4502
Recorded Document Info650.363.4500

BUSINESS PROPERTY

Business Account Info650.363.4501
Boat & Aircraft650.363.4501

ASSESSMENT APPEALS BOARD

www.co.sanmateo.ca.us/assessmentappeals
Appeals Board650.363.4573

CONTROLLER

www.co.sanmateo.ca.us/controller
Tax Rates650.363.4777

TAX COLLECTOR

www.co.sanmateo.ca.us/taxcollector
Tax Bills & Payments650.363.4142

STATE OF CALIFORNIA

Controller800.952.5661
www.sco.ca.gov
Franchise Tax Board800.852.5711
www.ftb.ca.gov
Board of Equalization800.400.7115
www.boe.ca.gov

SAN MATEO COUNTY
ASSESSOR-COUNTY CLERK-RECORDER-ELECTIONS
555 County Center
Redwood City, CA 94063
650.363.4500
www.smcare.org
Monday-Friday 8:00 a.m. - 5:00 p.m.



SAN MATEO COUNTY

PROPERTY TAX RELIEF PROGRAMS



Mark Church
Chief Elections Officer &
Assessor-County Clerk-Recorder

County of San Mateo
555 County Center
Redwood City, California 94063
650.363.4500



Tax Relief Available

Some owners and some properties qualify for property tax relief.

HOMEOWNER'S EXEMPTION

Up to a \$7000 assessment exemption may be available for owners who occupy their principal residence as of January 1. New residential property owners will automatically be sent an exemption claim form in the mail. Filing deadlines apply.

To apply:
Contact this office if you have questions. You may also request a homeowner exemption claim form by e-mailing your request to assessor@smcare.org. Include your full name, property address and/or Assessor's nine digit parcel number (APN).

DISABLED VETERAN'S EXEMPTION

Disabled veterans of military service may be eligible for up to a \$171,952 assessment exemption from property tax in 2009. Qualifying veterans must have been disabled due to a service-related injury or disease while in the armed forces, and must be a resident of California as of January 1 of the year in which they are applying for an exemption. Veterans who are 100% disabled, or partially disabled and unemployable, or their unmarried surviving spouses, are eligible for up to a \$114,634 exemption. If total household income does not exceed \$51,478, the 100% disabled veteran may qualify for up to a \$171,952 exemption. Qualifying income levels and exemption amounts are subject to change annually.

For information, call (650) 363-4500 or visit our website at www.smcare.org.

DECLINE IN ASSESSED VALUE

If the current assessed value of your property exceeds the January 1 market value, you can request an informal review. The Assessor may lower the assessed value of your property to the market value as of January 1.

To apply:
Use the online Decline in Value Form or download a paper copy to return by fax or mail. The forms are available at www.smcare.org.

REPLACEMENT DWELLING EXCLUSIONS FOR SENIORS OR DISABLED

Property owners who are 55 or older can sell their home and buy a replacement residence of equal or lesser value and transfer the assessed value of the home sold to the new home – for a one-time only exclusion. This exclusion applies to transactions within San Mateo County, and extends to purchases of replacement residences in a limited number of other California counties. The exclusion can also extend to permanently disabled owner-occupants. A claim must be filed to determine eligibility and time limits apply!

To apply:

Go to www.smcare.org/library/forms.dload.asp and look in the Exemption and Exclusion Forms section. You may download the

- "Replacement Dwelling Reassessment Exclusion Claim Form (Propositions 60 & 90)" or
- "Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling (Proposition 110)" to process your application.

BUILDER'S EXCLUSION

New residences built for immediate sale may be excluded from the supplemental assessment that would normally apply. Builders must file a claim within 30 days of the start of construction. Upon sale, the property will be assessed normally in the name of the new owner. Builders of subdivisions that contain five or more parcels that are offered for sale need not apply. The exclusion will be granted automatically.

Claim forms are available online at www.smcare.org.