

## Your New BOE

The Taxpayer Transparency and Fairness Act of 2017 restructured the California State Board of Equalization and separated its functions among three separate entities. The State BOE will continue to perform the duties assigned to it by the state Constitution, including oversight of property tax, alcoholic beverage tax, and insurance tax; while sales and use tax, other business taxes, and the appeals process were transferred to the newly established California Department of Tax and Fee Administration and the Office of Tax Appeals.



### Did you know?

The construction or addition of any active solar energy system is excluded from new construction and is not subject to property taxation until the property changes ownership.

New construction may be excluded from reassessment if you are modifying an existing structure to make the structure more accessible to a physically disabled person. Claims for this exclusion must be filed with your local County Assessor.

## Tax Agencies

### Board of Equalization

[www.boe.ca.gov](http://www.boe.ca.gov)

(916) 274-3350

### California Department of Tax and Fee Administration

[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

1-800-400-7115

### Office of Tax Appeals

[www.ota.ca.gov](http://www.ota.ca.gov)

916-492-2635

### Franchise Tax Board

[www.ftb.ca.gov](http://www.ftb.ca.gov)

1-800-852-5711

### Employment Development Department

[www.edd.ca.gov](http://www.edd.ca.gov)

1-888-745-3886

### Taxpayers' Rights Advocate

<http://www.boe.ca.gov/tra/>

1-888-324-2798 or 1-916-327-2217

### U.S. Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

1-800-829-4933

### Various Departments

State and Federal tax information

[www.taxes.ca.gov](http://www.taxes.ca.gov)



## CALIFORNIA STATE BOARD OF EQUALIZATION JULY 2017 AND BEYOND

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Produced in-house*



## FIONA MA, CPA Vice Chair

[www.boe.ca.gov/ma](http://www.boe.ca.gov/ma)  
[Fiona.MA@boe.ca.gov](mailto:Fiona.MA@boe.ca.gov)

Dear Property Owner:

The Board of Equalization (BOE) regulates county assessment practices, establishes policies and standards, provides training and certification, and surveys assessment practices of the local assessors. There are many property tax programs that can help property tax owners defer or postpone their taxes if they meet certain criteria.

This brochure contains some commonly asked questions about helpful property tax programs.

Please feel free to contact the office if you need additional assistance.

It is a pleasure to serve as your elected taxpayer representative.

District Office:  
Ronald M. George State Office Complex  
455 Golden Gate Avenue, Suite 10500  
San Francisco, CA 94105  
Tel: (415) 557-3000

Sacramento Office:  
1201 K Street, Suite 710  
Sacramento, CA 95814  
Tel: (916) 445-4081

### Homeowner's Exemption

California provides a \$7,000 reduction in the taxable value for a qualifying owner-occupied home. To claim it, file BOE-266 form, with the county assessor where the property is located.

#### LIST OF COUNTY ASSESSORS :

[www.boe.ca.gov/proptaxes/assessors.htm](http://www.boe.ca.gov/proptaxes/assessors.htm).



### Senior Property Tax Programs

Seniors or disabled persons within certain criteria can apply for postponement of property taxes on their principal residence. Visit the State Controller's website at

[www.sco.ca.gov/ardtax\\_prop\\_tax\\_postponement.html](http://www.sco.ca.gov/ardtax_prop_tax_postponement.html)

People over the age of 55 or who are severely and permanently disabled may transfer the taxable value of their principal residence to a replacement property under certain criteria. This tax relief is generally available only once in a lifetime. Claims for this exclusion must be filed with the County Assessor within certain time limits. For more information :

[www.boe.ca.gov/proptaxes/pdf/pub29.pdf](http://www.boe.ca.gov/proptaxes/pdf/pub29.pdf).

Did you know, the purchase or transfer of a principal residence and the first \$1 million of other real property between parents and children is not subject to reassessment? For more information, visit

[www.boe.ca.gov/proptaxes/faqs/propositions58.htm](http://www.boe.ca.gov/proptaxes/faqs/propositions58.htm).

### Veterans

If you are a veteran who owns limited amount of property, you may be eligible for the Veterans' Exemption; which provides an exemption from property tax on the full value of your property up to \$4,000. More information online:

[www.boe.ca.gov/proptaxes/veterans\\_exemption.htm](http://www.boe.ca.gov/proptaxes/veterans_exemption.htm).

If you are a qualified disabled veteran, you may claim the basic Disabled Veterans' Exemption from property tax on your principal place of residence. Find out more at

[www.boe.ca.gov/proptaxes/dv\\_exemption.htm](http://www.boe.ca.gov/proptaxes/dv_exemption.htm)



### Disaster Relief

In many cases, the damaged property can be reappraised in its current condition, with some taxes refunded to the property owner. If rebuilt in a like or similar manner, the property will retain its prior value for tax purposes.

To qualify for property tax relief, you must file a claim with your County Assessor's office within the time specified. The loss estimate must be at least \$10,000 of current market value to qualify. Owners of eligible property may also apply for deferral of the next property tax installment without penalties or interest.

Claims for property tax relief and applications for deferral of property taxes must be filed with County Assessors' offices:

[www.boe.ca.gov/proptaxes/disaster-relief.htm](http://www.boe.ca.gov/proptaxes/disaster-relief.htm).