



**BETTY T. YEE**  
**California State Controller**  
Division of Accounting and Reporting

September 30, 2015

COUNTY AUDITOR-CONTROLLER

Re: 2015-16 FISCAL YEAR PROPERTY TAX LOSS REIMBURSEMENT CLAIM

The Budget Act, Chapter 10, Statutes of 2015, includes an appropriation (Item 9100-101-0001) for reimbursement of revenue lost by reason of the homeowners' property tax exemption, granted pursuant to subdivision (k) of section 3 of Article XIII of the California Constitution.

Enclosed are instructions for the Homeowners' Property Tax Relief Program and a sample of the claim form to be used in filing for a reimbursement.

If you have any questions, please contact John Bodolay, Division of Accounting and Reporting, at (916) 323-2154. A copy of this letter and claiming instructions can be located on the State Controller's Website at [www.sco.ca.gov/ard\\_payments\\_homeown\\_fy1516.html](http://www.sco.ca.gov/ard_payments_homeown_fy1516.html).

Sincerely,

*(Original Signed By)*

JIM REISINGER, Manager  
Local Apportionments Section

Enclosure(s)

**Fiscal Year Property Tax Loss Reimbursement Claim  
for  
Homeowners' Property Tax Exemption  
2015-16 Fiscal Year**

I certify that I am duly qualified as Auditor-Controller of the County of \_\_\_\_\_, that the attached statements set forth the amounts of exempt values granted under subdivision (k) of section 3 of article XIII of the California Constitution for the homeowners' property tax exemption for said County, that I have correctly computed and shown on the attached statement the total amount of tax loss to the county resulting from such exemption, and certify under penalty of perjury that I have not violated any of the provisions of Government Code section 1090 to 1096, inclusive. The amount of \$\_\_\_\_\_ is hereby claimed from the State for reimbursement of the tax loss as set forth on the attached schedules.

Signature: \_\_\_\_\_  
County Auditor-Controller

Contact Person \_\_\_\_\_  
Phone Number \_\_\_\_\_  
Date \_\_\_\_\_  
Number of Exemptions \_\_\_\_\_  
(Current Fiscal Year  
Only)

**2015-16 Fiscal Year Property Tax Loss Reimbursement Claim Instructions for  
Homeowners' Property Tax Exemption  
2015-16 Fiscal Year  
(Article XIII, Section 3 (k) Constitution)**

**Tax Loss**

The California Constitution exempts homeowners from paying tax on the first \$7,000 of assessed value of their principal place of residence.

**Supporting Data**

Provide schedules showing the assessed value exempted, tax rate, and computed tax loss.

1. Supporting data for the current fiscal year, prior fiscal year adjustments, and supplemental roll should be shown on separate schedules.
2. For prior fiscal year adjustments, please indicate the year of the tax loss (the year in which the exemption is granted the homeowner) as well as the year of the tax roll.

**Qualifications**

1. Claim must be certified and filed by the County Auditor-Controller.
2. Please indicate the number of exemptions granted for the current fiscal year only, as shown on the sample claim form.

**Claim File Date**

On or before November 15, 2015

**Please submit claim forms to:**

State Controller's Office  
Attention: John Bodolay  
Division of Accounting and Reporting – Apportionments  
P.O. Box 942850  
Sacramento, CA 94250