



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

October 14, 2016

County Auditor-Controller

Re: Property Tax Loss Reimbursement Claim for Fiscal Year 2016-17

The Budget Act, Chapter 23, Statutes of 2016, 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 the claim form used to file for reimbursement. Copies of the form and instructions are located on the State Controller's Office website at:

http://www.sco.ca.gov/ard_payments_homeown_fy1617.html

Please contact John Bodolay by telephone at (916) 323-2154 or by email at jbodolay@sco.ca.gov with any questions or for additional information.

Sincerely,

(Original Signed)

JIM REISINGER, Manager
Local Apportionments Section

Enclosures

**Property Tax Loss Reimbursement Claim for
the Homeowners' Property Tax Exemption
Fiscal Year 2016-17**

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 sections 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)

**Property Tax Loss Reimbursement Claim Instructions for
the Homeowners' Property Tax Exemption
Fiscal Year 2016-17**

Tax Loss

Subdivision (k) of Section 3 of Article XIII of the California Constitution exempts homeowners from paying tax on the first \$7,000 of assessed value of their principal place of residence.

Pursuant to Government Code section 29100.6, on or before December 1 of each year, each county auditor shall file with the Controller in such form as the Controller directs, a statement of the amounts of exempt values granted for the homeowners' property tax exemption under subdivision (k) of Section 3 and Section 25 of Article XIII of the Constitution for the county, each city and school district or portion thereof within the county, each special district or subdivision or zone thereof or portion thereof within the county, for which a tax levy is carried on the county assessment roll. The auditor shall therein compute and show the total amount of ad valorem tax loss to the county and the cities and districts resulting from the exemption, and the statement shall claim such amount against the State for payment of reimbursement.

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 to 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.

Claim File Date

November 15, 2016

Please submit claim forms to:

State Controller's Office
Attention: Homeowners' Property Tax Exemption
Division of Accounting and Reporting
Local Apportionments Section
P.O. Box 942850
Sacramento, CA 94250