September 29, 2023

County Auditor-Controller

**SUBJECT: Property Tax Loss Reimbursement Claim for Fiscal Year 2023-24**

The Budget Act, Chapter 12, Statutes of 2023, includes an appropriation (Item 9100‑101‑0001) for reimbursement of revenue lost by reason of homeowners’ property tax exemption, granted pursuant to subdivision (k) of Section 3 of Article XIII of the California Constitution.

Instructions for the Homeowners’ Property Tax Relief Program and the claim form used to file for reimbursement are enclosed. Copies of the form and instructions are available on the State Controller’s Office [website](https://www.sco.ca.gov/ard_payments_homeown_fy2324.html).

Please contact Lucas Rasmussen by telephone at (916) 323-1374 or by email at [LRasmussen@sco.ca.gov](mailto:LRasmussen@sco.ca.gov) with any questions, or for additional information.

Sincerely,

*Original signed by*

MELMA DIZON

Manager, Local Apportionments Section

Enclosures

**California State Controller’s Office**

**Property Tax Loss Reimbursement Claim**

**for the Homeowners’ Property Tax Exemption**

**Fiscal Year 2023-24**

I certify that I am duly qualified as Auditor-Controller of the County of Select County Name., 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 $ Enter amount. is hereby claimed from the State for reimbursement of the tax loss as set forth on the attached schedules.



Print Name: Enter name.

Contact Person: Enter name.

Phone Number: Enter phone number.

Date: Click or tap to enter a date.

Number of Exemptions: Enter amount.

(Current Fiscal Year Only)

**California State Controller’s Office**

**Property Tax Loss Reimbursement Claim Instructions**

**for the Homeowners’ Property Tax Exemption**

**Fiscal Year 2023-24**

**Property Tax Exemption and Reimbursement Criteria**

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.

**Requirements**

1. File claim certified by the County Auditor-Controller.

2. Indicate on the claim the number of exemptions granted for the current fiscal year.

3. Provide schedules showing the assessed value exempted, tax rate, and computed tax loss, for the current fiscal year, prior fiscal year adjustments, and the supplemental roll on separate schedules.

4. For the 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.

**Claim File Date**

November 15, 2023

**Please submit claim form and supporting data to:**

Please submit a signed, scanned copy or an electronically signed claim to [LGPSDLAS@sco.ca.gov](mailto:LGPSDLAS@sco.ca.gov).