



DISABLED VETERANS' EXEMPTION WORKSHEET FOR CLAIM FOR REFUND OF PROPERTY TAX PAYMENT(S)

To be used by the Assessor to facilitate the Board of Supervisors' processing of a claim for a refund. This worksheet should accompany the Claim for a Refund filed with the Board of Supervisors.

Property tax refunds may be made to qualified disabled veterans' exemption claimants if a claim for a refund is filed within eight years after making the payment sought to be refunded.¹

Retroactive exemptions are generally available via a roll correction made by the Assessor; however, statutes allow roll corrections only if made within four years of making the assessment. Thus, a claim for refund must be filed with the Clerk of the Board of Supervisors (or other designated agency) if the claimant is eligible for the exemption beyond four years.

A claim for a refund is required when a claimant: (1) is filing form BOE-261-G, *Claim for Disabled Veterans' Property Tax Exemption*, for the first time and seeking an exemption for more than four years ago; or (2) has an existing exemption but only received refunds to the extent previously allowed and now seeks refunds for additional prior years.

Name				Date Claim for a Refund Filed			
Property Address				Date Property Acquired/Occupied			
Parcel/Bill #				Effective Date of Rating			
Ownership Interest			Phone / email	Effective Date of Exemption			
Tax Year	Assessed Value	Eligible Exemption⁽¹⁾⁽²⁾		Tax Rate	Eligible Refund Amount⁽³⁾		

- (1) Low-income claimants must provide certification that their household income did not exceed the indexed low-income limit for the year in which they are claiming refund.
- (2) The lower of assessed value or exemption (basic or low-income) multiplied by the percentage of the year eligible, with consideration of the interest in property owned.
- (3) Product of eligible exemption multiplied by the tax rate.

¹Revenue and Taxation Code section 5097(a)(4), effective January 1, 2015.