

## **Historical Aircraft Exemption**

A qualifying aircraft should have significant historical value, be an original, restored, or be a replica of a heavier than air powered aircraft that is 35 years or older, or, any aircraft of a type or model of which there are fewer than five in number known to exist worldwide. To qualify, the following conditions must be met:

- 1) Aircraft must be owned by an individual.
- 2) The aircraft cannot be used for commercial use, such as: conveyance of passengers or goods or any revenue producing activity.
- 3) The aircraft cannot be used for general transportation but only for transporting the aircraft for storage or to display.
- 4) The aircraft must be displayed to the public at least 12 days during the 12-month period immediately preceding the lien date for the year which the exemption is claimed. Actual display must be at an organized air show, museum, or specifically designated area for displaying historical aircraft. The displays must be 4 hours or more with verified documentation.
- 5) The exemption must be filed on or before February 15th annually. Late filings are permitted between February 16th and August 1st at 80% of the usual exemption. A \$35 fee is required with each initial filing.

## **Disclaimer**

This pamphlet is a general summary of the homeowner's, disabled veterans', welfare, religious, church, and historical aircraft exemptions. It is by no means a comprehensive guide to exemptions. Additional requirements and paperwork may be necessary. Each exemption filing is considered individually. For specific information and assistance, please contact the Placer County Assessor's Office.

## **Office Address & Hours**

**Placer County Assessor  
2980 Richardson Dr.  
Auburn, CA 95603-2640  
Phone 530-889-4300  
Email: [assessor@placer.ca.gov](mailto:assessor@placer.ca.gov)  
Fax: 530-889-4305**

## **Hours**

Monday – Friday  
8:00a.m.-5:00p.m.  
Excluding County Holidays



Placer County  
Assessor

## **Property Tax Exemptions:**

- **Homeowner's**
- **Disabled Veterans'**
- **Welfare**
- **Church**
- **Religious**
- **Historical Aircraft**

Placer County Assessor  
Matthew R. Maynard

# Exemptions

## Homeowner's Exemption

The Homeowners Exemption exempts \$7,000 of taxable value on a qualifying property. It is available to any owner, co-owner, or purchaser named in the contract of sale. The property must be the primary residence of the claimant. To qualify for the exemption it is necessary to:

- 1) File a free Homeowners Exemption form, which can be obtained from the Assessor's Office upon request.
- 2) The full exemption is available if filed on or before February 15th or within 30 days of a notice of supplemental. If filed between February 16th to December 10th, 80% of the exemption is available. Any claim after December 10th can qualify for the following year. Once qualified, the exemption automatically continues as long as the property remains your primary residence.

## Disabled Veterans Exemption

A disabled veterans' exemption is available to a qualified disabled veteran for any one of the following service incurred conditions:

- blind in both eyes
- loss of use of 2 limbs or more
- 100% disabled because of injury or disease due to military service or unable to work.

The exemption is applied to a disabled veteran's primary residence. The exempt amounts are adjusted annually and can be found at <http://www.boe.ca.gov>.

The spouse of a deceased disabled veteran who met the above qualifications can also be eligible for the exemption if the spouse has not remarried.

## Welfare Exemption

The welfare exemption is available for real or personal property that is owned and used exclusively by a charitable, religious, scientific, or hospital organization. To obtain a welfare exemption it is necessary to:

- 1) Obtain an Organizational Clearance Certificate (OCC) from the State Board of Equalization. Website and phone number are as follows: <http://www.boe.ca.gov> and (916) 445-3524.
- 2) File an annual Welfare Exemption Claim on or before February 15th. First-time applicants must complete initial filing form and include a copy of the qualifying OCC. An initial filing can be submitted by the deadline, while the OCC is being processed ; however, the exemption cannot be approved until an OCC is obtained.

The eligibility of an organization is determined by the State Board of Equalization; whereas, the eligibility of a qualified organizations use of property is determined by the Assessor's office.

## Religious Exemption

The religious exemption is available for property owned and operated by a church for religious worship and/or used for religious service including school purposes of less than collegiate level. To obtain a religious exemption, it is necessary

to:

- 1) File an initial filing claim for religious exemption on or before February 15th. There is no annual religious claim form required after the first time. A form confirming eligibility is sent annually.

## Church Exemption

The church exemption is available to land, buildings, and equipment that are used exclusively for religious worship on lien date. Sunday school or childcare for the benefit of persons attending religious services is also eligible for the exemption. Property used for the church business office may also qualify if on the same premises as the worship services. To obtain a church exemption it is necessary to:

- 1) File a church exemption on or before February 15th. The church exemption requires an annual filing.
- 2) For leased property, either the lessor or lessee can claim the exemption. Any reduction in property taxes on leased property used for such an exemption must inure the benefit to the lessee church.