

CONTACT INFORMATION

ASSESSOR

www.smcare.org
assessor@smcare.org

REAL PROPERTY

Owner & Parcel info363-4500
Exemptions.....363-4500
Maps.....363-4502
Recorded Document Info363-4500

BUSINESS PROPERTY363-4501
Boat & Aircraft363-4501

APPEALS BOARD

Appeals Board363-4573

TAX COLLECTOR

www.co.sanmateo.ca.us/taxcollector

Tax Rates363-4777
Tax Bills & Payments363-4142

STATE OF CALIFORNIA

Controller800-952-5661
www.sco.ca.gov
Franchise Tax Board.....800-852-5711
www.ftb.ca.gov
Board of Equalization800-400-7115
www.boe.ca.gov

SAN MATEO COUNTY

ASSESSOR-COUNTY CLERK-RECORDER

555 County Center
Redwood City, CA 94063-1665
(650) 363-4500
www.smcare.org
Monday-Friday 8:00-5:00

Important Services of the Assessor County Clerk Recorder

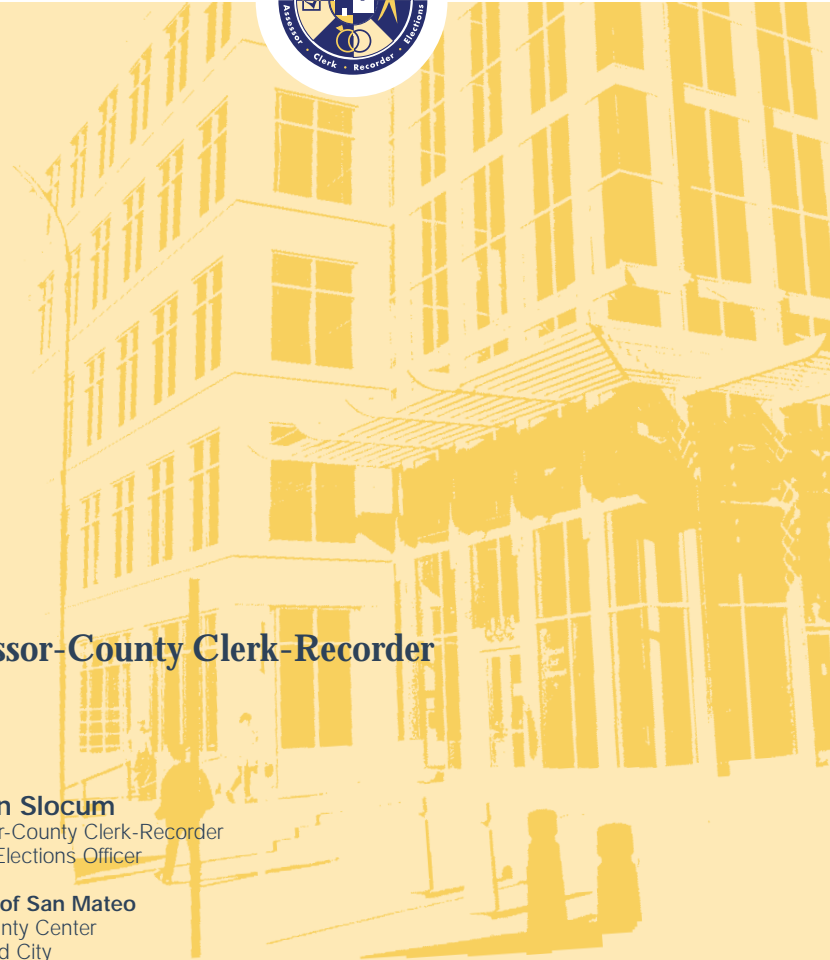
San Mateo County



Assessor-County Clerk-Recorder

Warren Slocum
Assessor-County Clerk-Recorder
& Chief Elections Officer

County of San Mateo
555 County Center
Redwood City
California 94063
Phone 650-363-4500



TAX RELIEF AVAILABLE

Some owners and some properties qualify for tax relief. One type of relief – an exemption – is a reduction in the assessed value subject to tax. Another type of relief exclusion is a waiver of the normal assessment requirement. In other qualified cases, the state may extend the payment deadline or may pay the bill for you. These are the highlights of available relief:

- **Homeowner's Exemption**

\$7,000 exemption if the owner uses the home as principal residence as of January 1. New owners automatically receive an application form; others must ask, Deadlines apply.

- **Disabled Veteran's Exemption**

Blind, loss of use of limbs, or totally disabled

An exemption of up to \$100,000 of assessed value (\$100,000 exemption) is available to property which constitutes the home of a veteran, or the home of the unmarried surviving spouse of a veteran, who, because of injury or disease incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. The \$100,000 exemption increases to \$150,000 of assessed value (\$150,000 exemption) if your household income for last year did not exceed \$42,814. Once granted, the \$100,000 exemption remains in effect until terminated. Annual filing is required for any year in which a \$150,000 exemption is claimed. Deadlines apply.

- **Replacement Home Exclusion for Seniors or Disabled**

An owner who is disabled or over 55 years old may transfer assessed value of current home to a replacement residence of equal or lesser value.

- **Builder's Exclusion**

New construction built for immediate sale may escape the supplemental assessment that would normally apply. Builder must file claim within 30 days of start of construction. Upon sale, the property will be assessed normally in the name of the new owner.

- **Governmental Takings Exclusion**

Property taken by eminent domain or acquisition by a public entity is excluded from reassessment, and the owner may transfer the assessed value of the property taken to a comparable replacement property. The owner must claim the exclusion within four years of the taking.

- **Disaster Relief**

If disaster or calamity caused substantial damage, you can request reassessment reflecting lost value, or retain the pre-disaster assessment after rebuilding to former specifications. File claim within one year of the loss.

- **Market Decline Adjustment**

If current assessed value exceeds January 1 market value, you can request a reduction in assessed value.

- **Tax Assistance**

If blind, disabled, or over age 61, and current income is less than \$13,200 (minimum changes annually), the state may pay your tax and you will not have to repay the state. Apply between the third Monday in May and August 31. Contact the Franchise Tax Board at (800) 338-0505 (recorded info) or (800) 852-5711 (live service) or www.ftb.ca.gov.

- **Tax Postponement**

If you are blind, disabled, or over age 61, and your annual income is less than \$24,000, the State Controller may pay all or part of your property tax for you. If you accept these funds, the loan becomes a debt (lien) against your property, which will have to be repaid out of the proceeds at the time you sell or when your estate is settled after death. You must file your application with the State Controller at (800) 952-5661 or www.sco.ca.gov.