



OFFICE OF THE ASSESSOR-RECORDER

LESLIE MORGAN, ASSESSOR-RECORDER

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The following information is provided to you for dissemination to the public. We would appreciate your using it in your media at your earliest convenience.

PRESS RELEASE JANUARY 5, 2024

HOMEOWNERS' EXEMPTION

If you have recently purchased a home in Shasta County as your principal place of residence and have not previously filed for the Homeowners' Exemption, you can file a homeowners' exemption claim to receive \$7,000 off the assessed value of your home. If you have not received your claim form, you can call to request one or download the claim form from our website. Return the completed form to the Assessor's office no later than February 15, 2024.

Those who have previously filed for the Homeowner Exemption and are still eligible for the exemption (no change in ownership or residency), **DO NOTHING**. The exemption will remain in effect until you transfer or no longer occupy the property as your principal place of residence.

If you have changed your place of residence to another location or transferred ownership of the property to another party, **YOU ARE RESPONSIBLE TO NOTIFY THE ASSESSOR** in writing of these facts. ***FAILURE TO DO SO WILL RESULT IN THE ISSUANCE OF AN ESCAPED ASSESSMENT FOR THE AMOUNT OF TAXES THE EXEMPTION REPRESENTS, PLUS APPLICABLE PENALTIES AND INTEREST.***

DISABLED VETERANS' EXEMPTION

Disabled veterans who have not filed for exemption previously should contact the Assessor's office before February 15, 2024, for information and documents needed for eligibility. Disabled veterans who have previously filed the exemption will receive a claim form the first week in January to determine if the low-income disabled exemption can be applied. See Assessor's web site for information.

PARENT-CHILD TRANSFER REAPPRAISAL EXCLUSION (Proposition 19P)

This law excludes qualifying transfers of real property between parents and children that occurred after February 15, 2021, from reappraisal. The exclusion is applicable to the principal residence of the transferor and for property used as a family farm. An application must be filed within 3 years of the transfer date. Contact the Assessor's office for further information and application forms.

REPLACEMENT RESIDENCE EXCLUSION FROM REAPPRAISAL (Proposition 19B)

This law may allow qualifying property owners who are 55 years of age or older, severely and permanently disabled, or the victim of a wildfire to acquire a replacement dwelling and transfer the taxable value of their former home to the replacement. Contact the Assessor's office for further information and necessary application forms.

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