20___ CLAIM FOR VETERANS' EXEMPTION

File this claim with the Assessor by February 15, 20_____ STATE OF CALIFORNIA COUNTY OF _____



Gus Kramer County Assessor

2530 Arnold Drive, Suite 100 Martinez, CA 94553-4359 FAX: (925) 313-7488 Telephone: (925) 313-7400 http://www.cccounty.us/assessor

	NAME AND MAILING ADDRESS	FOR ASSESSOR'S USE ONLY							
	T	VETERAN'S NAME							
		SERVICE NO.							
		BRANCH OF SERVICE			PENSION NO.				
		SERVICE: FROM			ТО				
		CHARACTER OF DISCH	HARGE		FORM NO.				
		CAMPAIGN OR WAR							
MAI	RRECT ILING	MEDAL AWARDED, IF IN A CAMPAIGN							
ADL	DRESS HERE All questions on this form must be answered. If you do not answer all que	estions, your claim m	ay be denied	. Read instruct	ions before completin	g the form.			
1.	My legal residence on January 1, 20 was				•	<u>(</u>)			
2.	I am Single Married Widow Widower	(cit	-	Divorced		(phone no.) ned parent			
	My spouse's name is	(last	, maiden name	if wife)					
	If you or your spouse or both own or are purchasing any of the following as of 12:01 a			ii wiie)					
3.	Yes No Real estate located in			Count	у	ASSESSOR'S			
	Parcel No., Tract and Lot, or other D	Description from Dee	ed, Contract, o	or Tax Bill		USE ONLY			
	A								
	В								
4.	Yes No Real estate located outside		County		ssessed or arket Value				
		egal Description			icate which)				
	A			\$					
	В			\$					
5.	Yes No Boat/Aircraft Reg. No(address where stored, docked,	, or hangared)		(county)					
6.	Yes No Interest in an unincorporated business or farm	-		ŕ					
	Name of business Address								
	I and/or my spouse own % of this business or farm. Total non-assessable business assets (except vehicles which should be entered in que	stion 10) such as inve	entory, cash o	on hand, check	ing				
	and savings accounts, accounts receivable, stocks, bonds, liquor license: \$ times my and/or my spouse's ownership interest.	% = \$							
	(Note: if you own livestock or a racehorse, see instructions for question 6.)								
7.	My household furnishings and personal effects are located at(street address	1			(-14-)				
8.	Report all cash in possession, in safe deposit boxes, and in personal checking and savi	•	ks, savings ar	nd loan,	(city)				
	building and loan, postal savings, credit unions, etc. (Note: Do not include that report								
9.		YOU MUST ENTER AN AMOUNT \$ Yes No Stocks & bonds (listed or unlisted), including mutual funds, and U.S. Bonds Market Value Per Unit							
	Name of Stock, Bond, etc.	Quantity		a.m. Jan 1	Total Value				
					\$				
					\$				
10.	10. Yes No Automobiles, trucks, trailers, motorcycles, etc., registered in my name, my spouse's name, or name of my business Class								
	Registered Owner Year Make Typ		Model	Total Cyl. Lic. Fe					
11.									
12.	Yes No Cash or loan value (not face value) of life insurance policies			Amour					
13.	Yes No Any other investments or interests in property (If yes, show type, location, and value of each item on the revers	se side.)		Valu	e \$				
14.	l elect to have the veterans' exemption applied to property identified on line	3A	3B	AA	4B 5				

State of California that the foregoing and all information hereon, including any accompanying statements of documents, is true, correct and complete to the best of my knowledge and belief. SURJOURNING OF PERON MARING CLAIM PROVISIONS OF THE REVENUE of this county is the county of the calmant's residence, it shall be filled in a county other than the county of the calmant's residence, it shall be filled in a county other than the county of the calmant's residence, it shall be filled in a county other than the county of the calmant's residence, it shall be filled in the judgment of the assessor, and no deputy is available to go to the place where he is located, then the applicant may make and subscribe the affidavit before any person authorized to administer an oath, if, during time of way	Assessed value of personal property in this country into companying taken and information here in the country of the country o	CERTIFICATION	(This section to be completed by the Assessor) TOTAL					
Including any accompanying statements or documents, is true, Total accomplete in the country of control accomplete in the less of the violeties and belief of the control and complete in the country of	Including any accompanying statements or documents, is true, concert and complete to the best of my horoweldge and briefly concert and complete to the best of my horoweldge and briefly concert and complete to the best of my horoweldge and briefly concert and the property of the country seems of the cou		Assessed value of real property in this county					
Total assessed value of property in this county Name	Total assessed value of property in this county County Semption available to Semption available		Assessed value of personal property in this county					
Exemption available to County If statement is taken in the presence of Assessor's designer initial below.	Exemption available to County		Total assessed value of property in this county					
Exemption available to	Example to available to County Extractive to Extractiv	SIGNATURE OF PERSON MAKING CLAIM DATE	Veterans' exemption allowed — this county					
PROVISIONS OF THE REVENUE AND TAXATION CODE 252. VETERANS' EXEMPTION, When making the first claim any person claiming the veterans' exemption, or the spouse, legal guardian, o conservator of such person, or one who has been granted a power of attorney by such person, shall appear before the assessor, shall give all information required and answer all questions in an affidavit prescribed by the State Board of Equalization, and shall subscribe and swear the affidavit before the assessor. The assessor may require other proof of the facts stated before allowing the exemption. In the spouse, legal guardian, or conservator of active person, or new hoh has been granted a power of attorney by such person, or one who has been granted a power of the facts stated before allowing the exemption. The subsequent years the teaching of the spouse, person, may file the affidavit under penalty of perfury by mail. Where a claim is filed by a legal guardian or conservator of active person, or one who has been granted a power of additional transmit of the proof of the facts stated before allowing the exemption. In the subsequent years the affidavit before the subsequent years and the subsequent years the subsequent years and the subsequent y	Record Type Institutions with the prosence of Assexport designmental below. PROVISIONS OF THE REVENUE AND TAXATION CODE 252. VETERANS' EXEMPTION. When making the first claim any person claiming the veterars' exemption, or the spouse, legal guardiar conservator of such person, or one who has been granted a power of attorney by such person, shall appear before the assessor, shall alinformation required and answer all questions in an affidiavit prescribed by the fate Board of Equalization, and shall subscribe and swe the affidavit before the assessor. The assessor may require other proof of the facts stated before allowing the exemption. In subsequent year person claiming the veterans' exemption, or one who has been granted a power of the facts stated before allowing the exemption. In subsequent year attorney by such person, may file the affidavit under penalty of perjury by mall. Where a claim is filed by a legal guardian or conservator of such person, or one who has been granted a pow attorney by such person, may file the affidavit under penalty of perjury. 252. VETERANS' EXEMPTION: Making a file of the financial affairs of the claimant to give all information required and answer all questions in affidavit under penalty of perjury. 252. VETERANS' EXEMPTION; TRANSMITTAL OF DUPLICATE. Among other facts, the veterans' exemption affidavit shall contain a statent showing the claimant's residence. When the affidavit is filed in a county other than the county of the claimant's residence, it shall be file duplicated and the assessors of the assessors of the county of residence. 253. VETERANS' EXEMPTION; MAKING AFFIDAVIT. If, because of active military service of the United States in time of war, sickness or cause found to be unavoidable in the judgment of the assessor, and produce the veterans' exemption is an above and the assessor and the assessors and the assessor and the assessor and produced to a deminister an oath, if during time of war, the applicant may make and subscribe the affidavit on the part of the as	•	Exemption available toCounty \$					
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declare that he has sufficient knowledge of the financial affairs of the claimant to give all information required and answer all questions in the affidavit under penalty of perjury. 325.1, VETERANS' EXEMPTION; TRANSMITTAL OF DUPLICATE. Among other facts, the veterans' exemption affidavit shall contain a statement showing the claimant's residence. When the affidavit is filed in a county other than the county of the claimant's residence, it shall be filed it duplicate and the assessor shall transmit the duplicate copy to the assessor of the county of residence. 233. VETERANS' EXEMPTION, MAKING AFTIOAVIT. If because of active military service of the United States in time of war, sickness or othe cause found to be unavoidable in the judgment of the assessor, an applicant for the veterans' exemption is unable to attend in person before heassessor, and no deputy is available to go to the place where he is located, then the applicant make and subscribe the affidavit before any person authorized to administer an oath. If, during time of war, the applicant is in active military service of the United States or of any nation with which the United States is allied, or is outside of the continental limits of the United States, or if person entitled to the exemption insane or mentally incompetent, a member of his immediate family, or his guardian, or legal representative, having personal knowledge of the facts required to be set forth, may appear before the assessor and may make and subscribe the affidavit on his behalf. 255. TIME TO FILE AFFIDAVITS. (a) Affidavits required for (the veterans' exemption) shall be filed with the assessor between the lien date and 5 p.m. on February 15. 260. NONCOMPLIANCE WITH PROCEDURE. If any person, claiming any exemption named in this article, fails to follow the required procedure, the exemption is waived by the person. 276. RECORATION RECURREMENT. 281. (a) Except as otherwise provided in subdivisions (b) as a prerequisite to the allowance of either the veterans' or welfare exem	declare that he has sufficient knowledge of the financial affairs of the claimant to give all information required and answer all questions in affidavit under penalty of perjury. 325.1, VETERANS' EXEMPTION; TRANSMITTAL OF DUPLICATE. Among other facts, the veterans' exemption affidavit shall contain a statem showing the claimant's residence. When the affidavit is filed in a county other than the county of the claimant's residence, it shall be file duplicate and the assessor shall transmit the duplicate copy to the assessor of the county of residence. 233. VETERANS' EXEMPTION: MAKING AFTIDAVIT. If, because of active military service of the United States in time of war, sickness or cause found to be unavoidable in the judgment of the assessor, an applicant for the veterans' exemption is unable to attend in person be the assessor, and no deputy is available to go to the place where he is located, then the applicant may make and subscribe the affidavit be any person authorized to administer an oath. If, during time of war, the applicant is in active military service of the United States or of any me with which the United States is alilled, or is outside of the continental limits of the United States or the person entitled to the exemptin insane or mentally incompetent, a member of his immediate family, or his guardian, or legal representative, having personal knowledge of facts required to be set forth, may appear before the assessor and may make and subscribe the affidavit his hepsilostic than the state of pure of the set of the set of the country in the state of pure of the set of the country in the property in the person of the property in the property is located. Failure of the claimant in the property consisting of an unrecorded contra (b) A claimant for the veterans' exemption. 261. RECORDATION REQUIREMENT. 262. A CORDATION REQUIREMENT. 263. Except as otherwise provided in subdivisions (b) as a prerequisit	person claiming the veterans' exemption, or the spouse, lega attorney by such person, may file the affidavit under penalt	al guardian, or conservator of such person, or one who has been granted a power of By of perjury by mail. Where a claim is filed by a legal guardian or conservator of a					
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EF-261-R09-0806-07000389-3 BOE-261 (S2F) REV. 9 (8-06)

VETERANS' EXEMPTION INFORMATION AND INSTRUCTIONS (Read carefully)

California law provides for the exemption from taxation of the property to the amount of \$4,000 of a resident (a) who is serving in or has served in and has been discharged under honorable conditions from service in the Armed Forces in time of war or other specified time, (b) who is the unmarried widow or widower of a deceased veteran, or (c) who is the pensioned parent of a deceased veteran. The claimant must meet certain property ownership qualifications. No such exemption shall apply if (a) the unmarried veteran or unmarried pensioned parent owns property valued at \$5,000 or more, (b) a married veteran or married pensioned parent who, together with the spouse, owns property valued at \$10,000 or more, or (c) the unmarried widow or widower of a deceased veteran owns property in excess of \$10,000. Special provisions regarding exemptions for 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 are not covered in these instructions; a veteran with the above described injuries, or the unmarried widow or widower of such a veteran, should file BOE-261-G, Disabled Veterans' Property Tax Exemption.

Beginning in 1981 property was assessed at its full value instead of 25 percent of its value as in prior years, yet the \$5,000 (\$10,000) limitation has not been changed. In determining whether the \$5,000 (\$10,000) limitation disqualifies a claimant the current statute (section 205.1, Revenue and Taxation Code) provides that whenever assessed value is used to determine eligibility, 25 percent of the assessed value of taxable real and personal property and the market value of nontaxable personal property are to be used in order to maintain the same proportionate values as in prior years. Therefore, 25 percent of the assessed value is used for items listed in questions 3, 4, and 5, the taxable portion of your business (question 6), and the taxable items listed in question 13. The market value is used for items listed in questions 7, 8, 9, 10, 11, 12, the nontaxable portion of your business which may now include inventory or livestock (question 6), and the nontaxable items listed in question 13. The amount of encumbrance on property cannot be deducted in determining the value of the property.

The claim for exemption must be filed at the Assessor's Office by 5 p.m. on February 15 or mailed by that date. The lesser of \$3,200 or 80 percent of the full value of the property will be granted if the claim is filed between February 16 and December 10 of the calendar year in which the fiscal year begins.

Exemption may be allowed only upon (1) personal property assessed to the person entitled to the exemption, (2) real property recorded in the name of the claimant or in the names of the claimant and spouse as of the lien date, and (3) real property being purchased under an unrecorded contract of sale where the claimant furnishes or shows the contract to the Assessor and files an affidavit that he or she purchased the property under such contract and is responsible under the contract for payment of the taxes. In addition, if the claimant is married and does not own property eligible for the full amount of the exemption, property of the spouse may be exempt for the unused balance of the exemption.

CLAIMANTS WITH MORE THAN ONE TAXABLE PROPERTY

Passage of the Property Tax Relief Act of 1972 makes the choice of the property against which the veterans' exemption is allowed when a claimant has more than one taxable property much more important than it previously was. A \$7,000 homeowners' exemption is available to owner-occupants on January 1 each year of a single living unit, whether in a separate or a multiple-unit structure. It provided, however, that the homeowners' exemption and the veterans' exemption were not allowable on the same property. Anyone who is eligible for a veterans' exemption and owns taxable property other than his or her principal place of residence, whether in this county or elsewhere in California, will find it to his or her advantage to claim the veterans' exemption on such other property. For example, if you own and occupy a home assessed at \$14,000 and own other property assessed at \$2,000, you may claim the homeowners' exemption on the home and the veterans' exemption on the other property. If both claims are approved, your total exempt assessed value will be \$9,000 (\$7,000 on the home plus \$2,000 on the other property) rather than the \$4,000 that would be exempt if you claimed the veterans' exemption on your home. See instructions for question 14.

CLAIMANTS WITH ONLY ONE TAXABLE PROPERTY

If your dwelling is the only taxable property you own or are purchasing and is your principal place of residence, you will find it to your advantage to claim the \$7,000 homeowners' exemption. If the property you own is not eligible for the homeowners' exemption or it is not your principal place of residence, file your veterans' exemption claim. To become eligible for the homeowners' exemption, obtain a copy of the form on which to claim this exemption from the Assessor, complete it, and file it with the Assessor by February 15.

Check yes or no wherever boxes for such entries are provided. Where dollar amounts are to be entered, show amounts as of 12:01 a.m., January 1.

Question 1. MY LEGAL RESIDENCE ON JANUARY 1 WAS — Enter street number, city, state and zip code where you live when not called elsewhere for labor or other special or temporary purposes and a telephone number where you can be reached. There can be only one legal residence. The intent of the applicant that a certain place is his residence must be coupled with the substantial physical presence of the applicant at that place. However, a person serving in the armed forces does not lose residence by reason of being stationed outside of the state of his or her residence. Likewise, the fact that a member of the armed forces is present in California does not make him a legal resident. A member not claiming residence in the State of California should not complete this form, but should complete the form BOE-261-D, Soldier's and Sailor's Civil Relief Act Declaration, which can be obtained from the Assessor.

Question 2. I AM SINGLE, MARRIED, WIDOW, WIDOWER, LEGALLY SEPARATED, DIVORCED, PENSIONED PARENT. MY SPOUSE'S NAME IS — Check the appropriate box. Check "Divorced" only if the decree is final. If you are a married man, enter the first name, initial, and maiden name of your wife. The pension referred to here is based upon the service of a deceased veteran.

Question 3. REAL ESTATE LOCATED IN ________ COUNTY — All your parcels in this county must be listed here. If parcel numbers are preprinted in this question, you need only check the accuracy of those numbers listed and add any that have been omitted. If parcel numbers are not preprinted, enter the parcel number from your tax bill. If you do not have a parcel number, enter the legal description of the property, listing either the section, township, and range, or the lot, block, and tract, or the metes and bounds description from your deed. (Unless otherwise requested, the Assessor will allow the exemption on properties in the order in which they are listed in the answer to this question.) If you desire that the exemption be applied to other property, you must check one of the boxes in question 14.

Question 4. REAL ESTATE LOCATED OUTSIDE _______ COUNTY — All your parcels outside this county must be listed here. Enter the name of the county seat and the name of the state as well as the parcel number (if any) or other legal description in sufficient detail so that the property can be identified. If the property is located in California, enter the assessed value if known (from a tax bill); if located outside the State of California, enter the market value of the property.

Question 5. BOAT/AIRCRAFT — Enter the California C.F. number of the boat or the F.A.A. number of the aircraft. Show location information in sufficient detail so that the boat or aircraft can be located by a field deputy.

Question 6. INTEREST IN AN UNINCORPORATED BUSINESS OR FARM — Enter the name and the address of the business or the address of the farm in sufficient detail so that the business or agricultural property statement can be located by the Assessor. If you are a partner, enter the combined interest of yourself and your spouse in the business or farm, such as 50%, 33 1/3%, etc. Whether requested by the Assessor or not, you must file a Business or Agricultural Property Statement with the Assessor of the county in which the property is located. Your business vehicles should be reported in question 10. The value of your interest in an incorporated business should be reported in question 9. Because inventory, business cash on hand, checking accounts, accounts receivable, and other nonassessable business assets are not included in the business or agricultural property statement, you should compute and enter the appropriate amount in the space provided. If you have cattle, sheep, or racehorses that have not been reported to the Assessor on a property statement or the annual racehorse tax forms, list in the "Remarks" section the number of cattle and sheep by type, age, and sex and the name and location of each racehorse. The value of the animals listed in the "Remarks" section should not be included in the amount entered in answer to question 6; the Assessor will determine the value of these animals.

Question 7. MY HOUSEHOLD FURNISHINGS AND PERSONAL EFFECTS ARE LOCATED AT — Enter the street address and city or other specific location. A post office box number is not acceptable.

Question 8. REPORT ALL CASH IN POSSESSION, IN SAFE DEPOSIT BOXES, AND IN PERSONAL CHECKING AND SAVING ACCOUNTS IN BANKS, SAVINGS AND LOAN, BUILDING AND LOAN, POSTAL SAVINGS, CREDIT UNIONS, ETC. — Enter the total amount of all funds placed in the above or similar type organizations; include cash in your possession or place of safekeeping. Do not include the same amounts covered in question 6. If these are joint accounts with persons other than your spouse, give details in the "Remarks" section.

Question 9. STOCKS AND BONDS (listed or unlisted), INCLUDING MUTUAL FUNDS AND U.S. BONDS — Enter the name of the issuing corporation or government, quantity held, market value as of the close of business the end of December (12:01 a.m., January 1) and the total value of the stocks or bonds; attach a separate sheet if needed. If your own business is incorporated, enter the market value of the shares which you own as of 12:01 a.m., January 1.

Question 10. AUTOMOBILES, TRUCKS, TRAILERS, MOTORCYCLES, ETC.: REGISTERED IN MY NAME, MY SPOUSE'S NAME, OR NAME OF MY BUSINESS — List the registered owner correctly. If the automobile is owned by two or more people, as in the case of a partnership, your proportionate share of the value will be used. The Assessor determines the value based on the information furnished. The license fee and the class can be found on the registration slip of the vehicle. If a trailer, show total fees in "License Fee" column and size of unit in "Model" column. Where applicable, indicate a double-unit mobile home by writing "dble" to the left of the name of the registered owner. List unlicensed vehicles (mini-bikes, dune buggies, snowmobiles, etc.) in the "REMARKS" area; show year, make, model, and cost.

Question 11. MONEY OWED TO ME AND/OR MYSPOUSE ON MORTGAGES, TRUST DEEDS, PERSONAL LOANS, ETC. — Enter the face value of debts owed to you or your spouse less any repayments to and including the last day in December. If in your opinion, the debts have a present cash value less than this amount, explain in the "Remarks" section.

Question 12. CASH OR LOAN VALUE (NOT FACE VALUE) OF LIFE INSURANCE POLICIES — Include each policy which can be cashed in by you or your spouse, whether or not you desire to cash it in or obtain a loan, and whether or not either of you is the insured or the beneficiary. You may determine the amount of cash or loan value by referring to the table provided in your policy. Take the figure (usually stated as a certain amount per \$1,000 of insurance) for the current anniversary date and multiply it by the number of multiples of \$1,000 in the face amount of the policy. From this amount, deduct any indebtedness to the company on or secured by the policy.

Question 13. ANY OTHER INVESTMENTS OR INTERESTS IN PROPERTY. IF YES, SHOW TYPE, LOCATION, AND VALUE OF EACH ITEM ON THE REVERSE SIDE — List on the reverse side of the form any other property not included in questions 3-12. On the front of the form enter the total value of the items listed on the reverse side. Examples of items that might be entered are: 1. Livestock not reported in question 6; 2. Riding horses; 3. Cabin on government or other leased land; 4. Furniture or goods in a warehouse; 5. Property owned in part by other than the claimant or spouse (explain); 6. Membership in country clubs and similar organizations where the membership can be sold for cash; 7. Funds or property held in your name or for your account or benefit by a trustee when you have the power to revoke the trust; 8. Interest in pension or retirement funds and profit-sharing plans to the extent such interest can be withdrawn or otherwise used without interruption in employment.

Question 14. I ELECT TO HAVE THE VETERANS' EXEMPTION APPLIED TO — After reading the paragraph on the previous page headed "Claimants with more than one taxable property," insert numbers in the boxes to indicate the order in which you wish the veterans' exemption applied. If you wish the exemption applied to property located outside this county, you must contact the Assessor of this county and complete an additional form. Taxable properties to which the exemption may be applied are those located in California and reported in answer to questions 3, 4, and 5, part of those reported in answer to question 6 and possibly some of those reported in answer to question 13. Non-veterans as well as veterans are exempt from taxation on items reported in answer to questions 7 to 12, inclusive, and some items that claimants would report in answer to questions 6 and 13; the veterans' exemption need not be applied to these properties.

CERTIFICATION — The claim may be signed (a) by the person entitled to the exemption (the veteran, the veteran's widow or widower, the veteran's pensioned mother, or the veteran's pensioned father), (b) the claimant's spouse, or (c) a legal guardian or conservator of the claimant or one granted a power of attorney by the claimant. A member of the veteran's immediate family other than the spouse (such as parent, child, brother, or sister) may sign only under one or more of the following conditions; (a) the veteran is in active military service of the United States or an allied nation during time of war, (b) the veteran is outside the continental limits of the United States, (c) the veteran is insane or mentally incompetent. When a claim is signed by a legal guardian or conservator or a person holding power of attorney, the agent should sign his or her own name and enter his legal capacity below the signature; he or she should then complete the certificate on the back of the claim form.



EF-261-R09-0806-07000389

RECEIPT — DO NOT DETACH

Provisions of the Revenue and Taxation Code:

- 252.1. DUPLICATE TRANSMITTED TO COUNTY OF RESIDENCE. Among other facts, the veterans' exemption affidavit shall contain a statement, showing the claimant's residence. When the affidavit is filed in a county other than the county of the claimant's residence, it shall be filed in duplicate and the assessor shall transmit the duplicate copy to the assessor of the county of residence.
- 255. TIME TO FILE AFFIDAVITS. (a) Affidavits required for [the veterans' exemption] shall be filed with the assessor between the lien date and 5 p.m. on February 15.
- 260. NONCOMPLIANCE WITH PROCEDURE. If any person, claiming any exemption named in this article, fails to follow the required procedure, the exemption is waived by the person.
- 273.5. LATE FILING. (a) If a claimant for the veterans' exemption for the 1976-77 fiscal year or any year thereafter fails to file the required affidavit with the assessor by 5 p.m. on February 15 of the calendar year in which the fiscal year begins, but files that claim on or before the following December 10, an exemption of the lesser of three thousand two hundred dollars (\$3,200) or 80 percent of the full value of the property shall be granted by the assessor

This receipt is proof you have filed for the veterans' exemption and is not an indication that you have received the veterans' exemption.

20 — Claim for Veterans' Exemption received from:	This is to certify that the veteran named hunder sections 252, 255, and 260 of the Rever	ereon has filed for the veterans' exemption uue and Taxation Code of the State of California.
	Assessor	County
		(designee)
		(date)
(Claim must be filed by February 15 each year.)	This receipt must be validated b County and p	y the Assessor or a designee of presented in case of any misunderstanding
INFORMATION ON THIS CLAIM MAY BE COMPARED WITH	YOUR FEDERAL AND STATE INCOME TAX RETURNS AND IS SUBJECT S A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.	TTO SUBSEQUENT AUDIT.

EF-261-R09-0806-07000389