



PROPERTY TAX SAVINGS

HOMEOWNERS' EXEMPTION (HOX)

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IF YOU OWN OR OCCUPY YOUR HOME AS YOUR PRINCIPAL PLACE OF RESIDENCE, YOU MAY BE ELIGIBLE FOR PROPERTY TAX SAVINGS OF APPROXIMATELY \$70 ANNUALLY.

The [Homeowners' Exemption \(HOX\)](#) reduces your property taxes by deducting up to \$7,000 from your assessed value before applying the tax rate.

Eligibility Checklist

- You own the property
- The property is your principal residence
- You are not already receiving this exemption on another property in California

Requirements & Guidelines

- You may only claim one HOX for your principal residence
- You must provide your Social Security number on the application
- Claim for a HOX may be required to transfer a property's tax base
- It remains in effect without annual filing
- HOX may also apply to a supplemental assessment if the prior owner did not claim the exemption
- New property owners will automatically receive an application form via mail
- Upon termination, a new claim form must be filed with the Assessor to regain eligibility

Notify Us

Once you have an approved claim on file, you do not need to file it on a yearly basis. However, you must notify us if the property is no longer eligible due to the following reasons:

- You sold the property
- You no longer live in your property
- You rent out the property
- You moved 'permanently' to an extended care facility.
- Property is a secondary home

If this is the case, please file a Cancellation of Homeowners' Exemption form with our office.

Failure to do so may result in penalties.



Frequently Asked Questions (FAQ)

1. HOW DO I APPLY FOR A HOMEOWNERS' EXEMPTION?

If you are eligible and would like to apply for the exemption, download, complete, sign, and return form [BOE-266](#) to our office by mail:

Sierra County Assessor's Office

P O Box 8

Downieville, CA 95936

We do not accept copies or digital signatures. If you have any questions, please call (530) 289-3283.

2. HOW DO I DETERMINE MY PRINCIPAL RESIDENCE?

To determine your principal residence, consider...

- (1) where you are registered to vote,
- (2) the home address on your automobile registration, and
- (3) where you normally return after work.

If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year.

3. IF THE PROPERTY IS NOT MY PRINCIPAL RESIDENCE, CAN I STILL RECEIVE A HOMEOWNERS' EXEMPTION?

A dwelling does not qualify for the exemption if it is, or is intended to be rented, vacant and unoccupied, or the vacation or secondary home of the claimant.

4. IF I MOVE OUT OF MY PRIMARY RESIDENCE WHERE I RECEIVE A HOMEOWNERS' EXEMPTION AND INTEND TO LIVE IN A DIFFERENT RESIDENCE, WHAT SHOULD I DO?

You are responsible for notifying the Assessor of that fact immediately as the property may no longer qualify for the exemption. File a Cancellation of Homeowners' Exemption form with the Assessor.

5. WHERE CAN I FIND ADDITIONAL RESOURCES RELATED TO THE HOMEOWNERS' EXEMPTION?

For additional resources related to HOX, please visit the Board of Equalization [website](#).

When to file your claim?

You must file a "Claim for Homeowners' Property Tax Exemption" form ([BOE-266](#)) with the Assessor **by February 15 or on or before the 30th day following the date of notice of supplemental assessment, whichever comes first.**

Disclaimer: Information on this document should not be construed as legal advice, but is designed merely to inform the public on tax relief opportunities processed by the Sierra County Assessor's Office. If you have any questions regarding your particular property tax position, it is recommended that you consult with an attorney or a property tax professional.