



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
1-916 274-3350 • FAX 1-916 285-0134  
[www.boe.ca.gov](http://www.boe.ca.gov)

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No. 2025/014

May 21, 2025

TO COUNTY ASSESSORS:

**DISABLED VETERANS' EXEMPTION INCREASES FOR 2026**

Revenue and Taxation Code [section 205.5](#) provides that the exemption amounts and the household income limit for the disabled veterans' exemption shall be compounded annually by an inflation factor. Specifically, subdivisions (h) and (i) of section 205.5 provide that, for each assessment year, the inflation factor shall be the annual percentage change, measured from February to February of the two previous assessment years, rounded to the nearest one-thousandth of 1 percent, in the California Consumer Price Index (CCPI) for all items, as determined by the California Department of Industrial Relations.

Information from the Department of Industrial Relations shows that the CCPI increased from 338.496 in February 2024 to 348.871 in February 2025. Rounded to the nearest one-thousandth of 1 percent, this is an increase of 3.065 percent (factor of 1.03065). Applying this factor to the 2025 exemption amounts of \$175,298 and \$262,950 results in 2026 exemption amounts of **\$180,671** for the basic exemption and **\$271,009** for the low-income exemption. Applying this factor to the 2025 household income limit of \$78,718 results in a 2026 household income limit of **\$81,131** for those claiming the low-income exemption.

The exemption amounts and household income limits for prior years are enclosed for your information. The disabled veterans' exemption forms (BOE-261-G and BOE-261-GNT) have been updated and will be available to Assessors for the January 1, 2026 lien date. Please call our County-Assessed Properties Division at 1-916-274-3350 if you have any questions regarding this exemption.

Sincerely,

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

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Enclosure

## Disabled Veterans' Exemption

### EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS FOR CURRENT AND PRIOR YEARS

Lien Date	Factor	Exemption		Income Limit
		Basic	Low-Income	
2026	1.03065	\$180,671	\$271,009	\$81,131
2025	1.03257	\$175,298	\$262,950	\$78,718
2024	1.05392	\$169,769	\$254,656	\$76,235
2023	1.07394	\$161,083	\$241,627	\$72,335
2022	1.01666	\$149,993	\$224,991	\$67,355
2021	1.02975	\$147,535	\$221,304	\$66,251
2020	1.02751	\$143,273	\$214,910	\$64,337
2019	1.03512	\$139,437	\$209,156	\$62,614
2018	1.02954	\$134,706	\$202,060	\$60,490
2017	1.02612	\$130,841	\$196,262	\$58,754
2016	1.00894	\$127,510	\$191,266	\$57,258
2015	1.01159	\$126,380	\$189,571	\$56,751
2014	1.02296	\$124,932	\$187,399	\$56,101
2013	1.02383	\$122,128	\$183,193	\$54,842
2012	1.02088	\$119,285	\$178,929	\$53,566
2011	1.01551	\$116,845	\$175,269	\$52,470
2010	1.00372	\$115,060	\$172,592	\$51,669
2009	1.03000	\$114,634	\$171,952	\$51,478
2008	1.03422	\$111,296	\$166,944	\$49,979
2007	1.04370	\$107,613	\$161,420	\$48,325
2006	1.03107	\$103,107	\$154,661	\$46,302
2005	1.01365	\$100,000	\$150,000	\$44,907
2004	1.03476	---	---	\$44,302
2003	1.02392	---	---	\$42,814
2002	1.04535	---	---	\$41,814
2001	---	---	---	\$40,000