



STATE BOARD OF EQUALIZATION
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May 7, 2004

RAMON J. HIRSIG
Executive Director
No. 2004/031

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

UPDATE OF ASSESSORS' HANDBOOK SECTION 267
WELFARE, CHURCH, AND RELIGIOUS EXEMPTIONS

The Board staff has initiated an update of Assessors' Handbook Section 267, *Welfare, Church, and Religious Exemptions*. Board staff's proposed update reflects recent statutory changes, revisions intended to clarify existing text, and other minor nonsubstantive changes. The proposed revisions are indicated on a matrix, in staff's revised text presented in the *Housing for Lower Income Households* section of Chapter 5, and in staff's revised Chapter 6, *Welfare Exemption Claim Process*.

The matrix, revised section of Chapter 5, and revised Chapter 6, are available on the Board's Web site (www.boe.ca.gov) and can be accessed by selecting the following links: (1) Property Taxes, (2) Property Tax Committee Work Plans, and (3) Property Tax Committee Work Plans 2004. The April 2002 publication of the AH 267 is used as a reference for proposed changes stated on the matrix. The handbook is posted on the Board's Web site and can be accessed by selecting the following links: (1) Property Taxes, (2) Assessors' Handbooks. Additionally, you may obtain the drafts of the matrix, revised section of Chapter 5, or revised Chapter 6 via e-mail or U.S. mail by contacting Ladeena Ford at (916) 324-5839 or Ladeena.Ford@boe.ca.gov.

The Handbook was updated to include the following:

- Revised discussion of the welfare exemption claim process and filing requirements to reflect the amendments to the statutory provisions relating to the administration of the welfare and veterans' organization exemptions (Stats. 2003, Ch. 471, in effect January 1, 2004).
- Revised discussion of filing deadlines of the welfare exemption claim to reflect the amendments to the statutory provisions relating to the filing deadlines of the welfare and veterans' organization exemptions (Stats. 2003, Ch. 316, in effect January 1, 2004).
- Added discussion of revised filing requirements for nonprofit corporations that are managing general partners of limited partnerships, and added discussion of exemption eligibility of low-income housing properties of limited equity housing cooperatives.

Interested parties may submit proposed revisions to the language presented in the matrix, revised section of Chapter 5, or revised Chapter 6 until June 21, 2004. The proposed revisions should be submitted as alternative text and should reference the applicable page and line numbers of the revised section of Chapter 5 and/or revised Chapter 6, and/or the item number on the matrix.

May 7, 2004

Proposed changes to the handbook, other than the language identified on the matrix and in Chapters 5 and 6, will be considered only if supported by statutory changes, regulatory changes, or court decisions. Staff will review submissions of suggested changes and incorporate into the draft those changes that are deemed appropriate.

After the Board staff's review of comments received from interested parties, it is anticipated that the project will proceed as follows:

- Staff will meet with interested parties on August 4, 2004 to discuss proposed changes to the text presented in the draft of Chapters 5 and 6 and the matrix. The purpose of the meeting is to arrive at final language for the draft of the handbook. An agenda matrix will be posted to the Board's Web site prior to the meeting.
- Staff will prepare and submit an issue paper as well as other required documents for the Property Tax Committee (PTC) meeting prior to the PTC meeting date.
- The Property Tax Committee will hear discussion on the handbook update at its meeting in October.

If you have any questions regarding this project, please contact Ladeena Ford at (916) 324-5839, Ladeena.Ford@boe.ca.gov. This letter and all future letters regarding this project will be posted on the Board's Web site and can be accessed by selecting the following links: (1) Property Taxes, (2) Property Tax Committee Work Plans, and (3) Property Tax Committee Work Plans 2004.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:lf
Enclosures