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April 14, 2008

RAMON J. HIRSIG  
Executive Director

TO COUNTY ASSESSORS:

No. 2008/028

PUBLICATION 149, *PROPERTY TAX WELFARE EXEMPTION*

Generally, the Welfare Exemption from local property tax is available for property of nonprofit organizations formed and operated exclusively for qualifying purposes (religious, scientific, hospital, or charitable) who use their property exclusively for those qualifying purposes. Both requirements must be met for the exemption to be granted. The nonprofit organization must be a community chest, fund, foundation, limited liability company, or corporation.

We recently developed Publication 149, *Property Tax Welfare Exemption*, to be used as a guide for nonprofit organizations that wish to file for a property tax exemption through the Welfare Exemption. The purpose of the material in the publication is to provide basic information on the Welfare Exemption.

Enclosed is a copy of Publication 149 for your reference. Additionally, the publication is posted on the Board's website at [www.boe.ca.gov/proptaxes/pubcont.htm](http://www.boe.ca.gov/proptaxes/pubcont.htm). We urge county assessors to post this publication to their county websites by linking to the Board's website. Providing this information to nonprofit organizations should assist county exemption staff in the administration of the Welfare Exemption.

Additionally, we have developed a self-study training session based on this publication. The *Publication 149 Property Tax Welfare Exemption Self-Study Training Session* consists of reading Publication 149, answering review questions, and signing a certification document. Individuals completing the training session will receive three hours of appraisal certification training credit; however, the training hours will not be a credit toward advanced certification. You may download the training materials from our website at [www.boe.ca.gov/proptaxes/selfstudy.htm](http://www.boe.ca.gov/proptaxes/selfstudy.htm).

If you have questions regarding this publication, you may contact Mrs. Ladeena Ford at 916-445-0208 or at [ladeena.ford@boe.ca.gov](mailto:ladeena.ford@boe.ca.gov).

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
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Enclosures