

**CAA/BOE FORMS  
DEVELOPMENT AND APPROVAL  
PROCEDURES**

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Collaborated by the

California Assessors' Association  
Standards Committee

and the

California State Board of Equalization  
Property Tax Department

## Foreword

The administration of the property tax in California is complex and frequently requires that County Assessors obtain information from various sources to accomplish their mandated duties. Generally, the most expedient means of obtaining such data is by the use of forms.

The State Board of Equalization was tasked by the Legislature with the duty of ensuring that forms used throughout California in the administration of the property tax are uniform in each of the 58 County Assessors' offices, that they comport to California statutes and regulations, and that they are not unnecessarily onerous for those individuals who must complete them.

The primary purposes of this paper is to (1) document the processes for the development and/or revision of property tax forms, and (2) document the processes necessary to obtain approval of property tax forms used in County Assessors' offices.

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# CAA/BOE FORMS DEVELOPMENT AND APPROVAL PROCEDURES

## LEGAL AUTHORITIES

There are several statutes and Property Tax Rules<sup>1</sup> that contain the requirements for property tax forms in general, and various statutes that contain the provisions for specified forms.

Government Code section 15606, subdivision (d), provides that the State Board of Equalization (Board) shall:

Prescribe and enforce the use of all forms for the assessment of property for taxation, including forms to be used for the application for reduction in assessment.

In addition to Government Code section 15606, the Legislature has enacted numerous Revenue and Taxation Code sections that mandate forms for use in particular property tax programs. The majority of the Revenue and Taxation Code sections specify that the forms shall be as "prescribed by the State Board of Equalization," while others specify that the Board shall prescribe the contents of the forms after "consultation with the California Assessors' Association and interested parties."<sup>2</sup> Both the forms developed pursuant to section 15606 and the forms developed pursuant to specific Revenue and Taxation Code sections are referred to as *Board-prescribed forms*. See Appendix A for a listing of property tax forms and the statutes or regulations applicable to each form.

Of particular note are Revenue and Taxation Code<sup>3</sup> sections 254 and 452 which are the governing statutes for numerous property tax forms. Section 254 states:

Any person claiming the church, cemetery, college, exhibition, welfare, veterans' organization, free public libraries, free museums, aircraft of historical significance, tribal housing, or public schools property tax exemption and anyone claiming the classification of a vessel as a documented vessel eligible for assessment under Section 227, shall submit to the assessor annually an affidavit, giving any information required by the board.

Section 452 states:

(a) For the assessment year beginning in 1968 and each assessment year thereafter, the board shall prescribe in detail the content of property statements, including the specific wording, to be used by all assessors in the several counties, and cities and counties, and shall notify assessors of those specifications no later than the August 31 prior to the tax lien date on which they become effective. Each assessor shall incorporate the specifications on the exact form he or she proposes to use and submit that form to the board for approval prior to use. The property

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<sup>1</sup> All references to Rules or Property Tax Rules are to Title 18, Public Revenues, California Code of Regulations.

<sup>2</sup> For example, see Revenue and Taxation Code section 480.4(b).

<sup>3</sup> All statutory references are to the Revenue and Taxation Code unless otherwise specified.

statement shall not include any question that is not germane to the assessment function....

As part of *The Morgan Property Taxpayers' Bill of Rights*, section 5906, in relevant part, pertains to property tax forms:

(a) The advocate shall undertake, to the extent not duplicative of existing programs, periodic review of property tax statements and other property tax forms prescribed by the board to determine both of the following:

(1) Whether the forms and their instructions promote or discourage taxpayer compliance.

(2) Whether the forms or questions therein are necessary and germane to the assessment function....

In addition to statutes, there are three Property Tax Rules that clarify procedures and requirements for Assessors regarding property tax forms:

- Rule 101, *Board-Prescribed Exemption Forms*
- Rule 171, *Board-Prescribed Report Forms and Property Statements*
- Rule 1045, *Administration of the Annual Racehorse Tax*

Further discussions regarding these rules are included in later sections of this document.

## **FORMS DEVELOPMENT/REVISION PROCESS**

### **► CALIFORNIA ASSESSORS' ASSOCIATION**

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Typically in late October, the Chair of the California Assessors' Association (CAA) Forms Subcommittee contacts the Forms Committee membership, other interested counties, and Board staff to request proposals for changes to property tax forms. These proposals are compiled into a matrix which become the agendas for the Forms Subcommittee meetings.

Near the beginning of each calendar year, the Forms Subcommittee holds its annual meetings (generally two meetings) to discuss forms revisions that will be effective for the following lien date. At the meetings, proposed changes to existing forms and recommendations for new forms are discussed. By vote of the Subcommittee, the new forms and proposed revisions to existing forms are approved, disapproved, or tabled. Occasionally, the Subcommittee Chair will refer a specialized form (for example, an oil and gas form) to another CAA Subcommittee or Ad Hoc Committee for discussion and input back to the Forms Subcommittee.

The recommendations of the Subcommittee are subsequently presented to the CAA Standards Committee for approval, which then submits their recommendations on each form to the Executive Committee. If approved by the CAA Executive Committee, the recommendations are forwarded to the Board for consideration. Board staff work closely with the Forms

Subcommittee in an effort to ensure that appropriate new forms are developed and that existing forms are properly revised to accommodate the needs of counties and taxpayers.

All Assessors and their staff are encouraged to provide their suggestions for new forms or revisions to existing forms to the Chair of the CAA Forms Subcommittee. In this manner, the continuity and standardization of property tax forms can be maintained.

### ***E-Forms***

In 2012, the CAA began work on developing an on-line system for taxpayers to obtain typical county property tax forms. Dubbed the "E-Forms Project," it gained momentum when most Assessors agreed to the project in principal, and the Board partnered on the project.

E-Forms, as originally envisioned, will include most of the Board-prescribed forms as well as a dozen forms used by all counties but not prescribed by the Board. The system allows a user to download and complete a form that includes the county's logo and pertinent information. Prescribed forms are maintained by Board staff, while non-prescribed forms are maintained by the project staff after approval by the CAA Forms Subcommittee.

The E-Forms Project does not include property statements that can be filed on the CAA's SDR/e-SDR site. Forms can be accessed at the following website:

<https://www.capropeforms.org/>

Only property tax related forms are available at this site. No individual data or information is maintained at the site or can be accessed through the site.

A user who accesses the site has two options to choose a form for download. They can start by choosing the county where the property is located using a map of California. That will take them to a "county site" where they can search for the form using a combination of words in the form name or the form number. Alternatively, the user can choose the drop down lists at the top of the webpage to choose the form (in which case they will be prompted to choose the county where the property is located), or begin by choosing the county, in which case they can search for the form using its name or form number.

Counties can update county specific information that will print on the forms. That includes the county logo and mailing address as well as the Assessor's name. Changes should be sent to the E-Forms Project Coordinating Assessor.

It should be noted that counties cannot make changes to forms on the E-Forms portal. Those forms go through the same approval process as all Board-prescribed forms with review and approval of the Forms Subcommittee and consultation with Board staff.

The system went "live" in January 2015. Eventually, it will accept electronic filing of forms. At this time, users must download, complete, print, sign, and mail the forms to the appropriate Assessor's office.

## **SDR/e-SDR**

Electronic filing of the *Business Property Statement* (BPS) uses a web-based application that will allow users to view, modify, and submit BPS filings on-line.

Business owners in California may e-file by using SDR or e-SDR. SDR (Standard Data Record) is designed for large businesses with multiple locations in one or more California counties. SDR simplifies the process of filing annual statements by bundling a group of statements into a single file. The SDR system only accepts statements that are filed electronically in the approved XML format. SDR is not generally recommended for the small business owner.

e-SDR is the system that was designed with the small business owner in mind. Statements are filed through an interactive system with instructions, and no special software or programming is required. e-SDR is recommended for businesses with fewer than five locations, as each location requires a separate statement. The process to file electronically is secure and fast. When the form has been completed, the user will receive an immediate, on-line confirmation of the filing. In addition, they will have the ability to print a copy for their records.

## **► BOARD'S PROPERTY TAX DEPARTMENT**

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Board staff generally is invited to attend both of the CAA Forms Subcommittee meetings each year in an advisory capacity. Attending the meetings helps to facilitate the revision process by allowing Board staff to hear the discussions regarding proposed revisions, thereby gaining a better understanding of the reasoning behind the proposals. This "inside" knowledge is most helpful to Board staff when presenting the forms to the Board Members for adoption. All new Board-prescribed forms and revisions to existing Board-prescribed forms<sup>4</sup> must be formally adopted by the Board.

Depending on the Board's meeting schedule, the forms are usually presented for consideration and adoption during the May meeting. To ensure an openness for the process, the Public Agenda Notice for the Board meeting (released at least 10 days prior to the meeting) includes copies of the forms being considered for adoption, with the exact changes that are being considered highlighted on each form.

Following adoption, the forms are formatted by Board staff. The forms are then posted to the forms auxiliary website for use by counties, and Assessors are advised of the new/revised forms via a County Assessors Only letter (see next section for information regarding the auxiliary website). For ease of administration, notification of new and/or revised Board-prescribed forms is sent to Assessors by June annually. This process provides Assessors with sufficient time to ensure that the forms are in place by the upcoming lien date—the operative date for most property tax forms.

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<sup>4</sup> Decisions regarding minor grammatical changes, and revisions to reflect changed dates for a new lien date have been delegated to the Property Tax Department and do not require Board approval.

An occasion may occur (such as action by the Legislature) subsequent to the June release of forms which will mandate that a property tax form must be developed or changes must be made to an existing form. Since the timeframe to get new/revised forms in place by the following lien date is greatly diminished, Board staff:

- Drafts the new/revised form that is the subject of the legislation.
- Distributes the form to all Assessors, and other interested parties when appropriate, for comments and/or suggested edits.
- Re-drafts the form, if required, based on comments received from Assessors or other interested parties.
- Transmits the form to the Board for adoption.
- Posts the form to the auxiliary website, and advises Assessors of its availability via a letter to County Assessors Only.

### ► **FORMS AUXILIARY WEBSITE**

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To better accommodate the needs of Assessors' offices, Board staff established an auxiliary website. The purpose of the auxiliary site is to provide ready access for Assessors to Board-prototype property tax forms. However, since the Board does not provide property tax forms directly to taxpayers, counties are asked not to disclose the location of the auxiliary site to non-county persons or entities. The site location for the auxiliary website has been provided to all Assessors' offices.

#### **ADA Compliant Forms on Auxiliary Website**

Current Board forms are in a PDF fillable format—ready to be posted to a county website—and are located on the auxiliary website. In February 2010, Board staff was requested by the CAA to make some of the property tax forms compliant with section 508 of the Rehabilitation Act of 1973 (ADA). This allows individuals with sight impairment to fill out the forms using a screen reader.

Board staff solicited input from Assessors regarding the "top 10" forms that they believed should be made ADA compliant to use as a starting point for the project. Currently, the following 21 forms have been remediated and are available on the auxiliary website in an ADA-compliant format. The forms that were targeted are those that are generally completed by individual taxpayers since the ADA formatting is a time-consuming endeavor. Forms that are in an ADA-compliant format are clearly marked on the auxiliary website with the international symbol for disability .

- BOE-58-AH, *Claim for Reassessment Exclusion for Transfer Between Parent and Child*
- BOE-58-G, *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*

- BOE-58-H, *Affidavit of Cotenant Residency*
- BOE-60-AH, *Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling*
- BOE-62, *Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling*
- BOE-62-A, *Certificate of Disability*
- BOE-63, *Disabled Persons Claim for Exclusion of New Construction*
- BOE-63-A, *Claim for Disabled Accessibility Construction Exclusion from Assessment*
- BOE-64, *Claim for Seismic Safety Construction Exclusion from Assessment*
- BOE-64-SES, *Initial Purchasers Claim for Solar Energy System New Construction Exclusion*
- BOE-65-CP, *Claim for Transfer of Base Year Value from Qualified Contaminated Property to Replacement Property*
- BOE-65-P, *Claim for Intracounty Transfer of Base Year Value for Property Damaged or Destroyed in a Governor-Declared Disaster to Replacement Property*
- BOE-65-PT, *Claim for Intercounty Transfer of Base Year Value to Replacement Property from Principal Residence Damaged or Destroyed in a Governor-Declared Disaster*
- BOE-68, *Claim for Base Year Value Transfer—Acquisition by Public Entity*
- BOE-261-D, *Servicemembers Civil Relief Act Declaration*
- BOE-261-G, *Claim for Disabled Veterans' Property Tax Exemption*
- BOE-261-GNT, *Disabled Veterans' Exemption Change of Eligibility Report*
- BOE-305-AH, *Application for Changed Assessment*
- BOE-502-A, *Preliminary Change of Ownership Report*
- BOE-502-AH, *Change of Ownership Statement*
- BOE-502-D, *Change in Ownership Statement, Death of Real Property Owner*

### **Other Documents on Auxiliary Website**

Also located on the auxiliary website are Property Tax Rules applicable to forms, relevant documents relating to the forms approval process, frequently asked questions, and instructions on how to edit a PDF fillable or ADA-compliant form and still maintain the programmed elements of the form. Annually, Board staff posts a document which highlights all changes made to property tax forms during the current year to enable Assessors' staff to readily identify modified areas on the forms.

By default, the listing of forms is arranged in numerical order under the "Number Column," but by clicking the "Name Column" heading, you can re-sort the forms by name. To make the sort

by name more meaningful, we have placed some standard form title language, such as "Claim for," in parenthesis at the end of the form title.

The forms can be easily downloaded to a computer and edited to include county-specific information, such as county name and address, and other changes allowed pursuant to the provisions of Property Tax Rules 101, 171, and 1045 (see Appendix B for copies of these rules). If a county requires a form in the Adobe InDesign format, Board staff provides the form upon request.

## ► INTERESTED PARTIES PROCESS

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All major projects initiated by the Board's Property Tax staff ultimately go to the Board for discussion and adoption via the Property Tax Committee (PTC), including the revision and adoption of *some* property tax forms. A form that requires discussion at a PTC meeting must first go through an *interested parties process* which provides a forum for suggestions and concerns regarding the form to be considered. Forms that are generally designated for an interested parties process are those requiring significant revisions to the current version, or creation of a form that is widely used throughout California. Recent examples of forms that were designated for an interested parties process included:

- BOE-305-AH, *Assessment Appeal Application*—because this form is under the jurisdiction of County Boards of Supervisors on behalf of the Clerks of the Board.
- BOE-502-A, *Preliminary Change of Ownership Report*—because this form is widely used throughout California by title and mortgage companies and County Recordors.
- BOE-502-AH, *Change in Ownership Statement*—because this form must mirror the language used in the *Preliminary Change of Ownership Report*.
- BOE-502-P, *Possessory Interests Annual Usage Report*—because this form is used throughout California by reporting governmental entities.

The decision of whether a form must go through an interested parties process is determined by the Deputy Director of the Property Tax Department.

Interested parties are provided an opportunity to comment on and to offer proposed changes to draft forms. All interested parties are encouraged to participate in the drafting process. Each project will have a specific interested parties list, primarily based on the subject matter of the form. Generally, all Property Tax projects involving forms will initially include:

- County Assessors
- County Counsels
- Clerks of Assessment Appeals Boards, if it is an appeal-related form
- Individuals on the *general* mailing list

- Interested parties identified by the form's subject matter (for example, lobbyists)

The *general* mailing list contains individuals who usually participate in most property tax projects—tax attorneys, tax representatives, and CalTax. Once a project has been announced, the continuing list of interested parties for that project will be limited to those who have expressed an interest to be included or who have submitted suggested edits to the draft of the form. All projects are announced/begun by the issuance of a Letter To Assessors (LTA), and all projects are culminated with another LTA. There are two primary reasons for the use of LTAs to announce and conclude projects:

- LTAs are posted on the Board's website and represent a permanent way to memorialize projects.
- The LTA subscription list encompasses over 4,500 individuals, thereby ensuring that the project reaches a wide audience.

Once a project has begun, letters to interested parties and emails are used to update project participants during the various stages of the project. A matrix is generally provided after each stage of the process to inform interested parties of outstanding and/or contentious issues regarding the form. All documents regarding a project are posted on the Board's website at a designated location for the project.

After receiving comments from interested parties, Board staff will hold a meeting to discuss the proposed changes to the form if the issues are numerous and/or contentious. Following the interested parties process, the form will be transmitted to the PTC for discussion of any outstanding issues and adoption by the Board. The interested parties process has been in existence since the mid-1990s and has proven to be very successful.

Information regarding property tax projects is posted on the Board's website and may be accessed at the following link:

[www.boe.ca.gov/proptaxes/ptcwcont.htm](http://www.boe.ca.gov/proptaxes/ptcwcont.htm)

## ► COUNTY-DEVELOPED FORMS

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A county may develop a form for use in their county for a specific purpose. However, a county may not use their own form if there is a Board-prescribed form available. In other words, if a Board-prescribed form is available, that is the form that *must* be used. Property Tax Rule 101, *Board-Prescribed Exemption Forms*, provides:<sup>5</sup>

...(d) COUNTY-DEVELOPED PROPERTY TAX FORMS. An assessor may only develop a property tax form if a statute expressly exempts the assessor from the requirement that the assessor use a board-prescribed form (see, for example, Revenue and Taxation Code sections 75.31 and 534), or the assessor needs a form

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<sup>5</sup> Similar language regarding county-developed forms is also contained in Property Tax Rule 171, *Board-Prescribed Report Forms and Property Statements*, and Property Tax Rule 1045, *Administration of the Annual Racehorse Tax*.

to request relevant information that is not requested in a form the board prescribed for the same purpose.

(1) Assessors are encouraged to jointly develop uniform questions and property tax forms to obtain the same information throughout the state.

(2) Assessors are encouraged to request that the board change questions in, add questions to, and delete questions from board-prescribed property tax forms or prescribe new property tax forms when:

(A) Multiple assessors need to request information that is not requested in a form the board prescribed for the same purpose; or

(B) Board-prescribed property tax forms contain questions that assessors no longer need.

(3) An assessor may not use a county-developed property tax exemption form unless the assessor obtains prior approval from the board that the current statutory and regulatory provisions are reflected on the form, and an assessor does not have authority to impose penalties on any person for failing to complete a county-developed property tax form.

Therefore, all county-developed forms and/or questionnaires must be submitted to Board staff for review and approval prior to use. See the section regarding the forms approval process later in this document.

### ► **CONFIDENTIALITY OF INFORMATION ON FORMS**

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Under the California Public Records Act (PRA),<sup>6</sup> the public has a right to certain information maintained within the offices of the Board and within the offices of Assessors. Government Code section 6253 provides:

(a) Public records are open to inspection at all times during the office hours of the state or local agency and every person has a right to inspect any public record, except as hereafter provided. Any reasonably segregable portion of a record shall be available for inspection by any person requesting the record after deletion of the portions that are exempted by law.

(b) Except with respect to public records exempt from disclosure by express provisions of law, each state or local agency, upon a request for a copy of records that reasonably describes an identifiable record or records, shall make the records promptly available to any person upon payment of fees covering direct costs of duplication, or a statutory fee if applicable. Upon request, an exact copy shall be provided unless impracticable to do so....

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<sup>6</sup> Government Code sections 6250 to 6276.48.

However, various statutes exempt certain property tax information from the PRA and mandate that the information must be held confidential. In an effort to ensure that PRA requests by the public for information contained or obtained from forms is uniformly either provided or held confidential, the CAA Forms Subcommittee and Board staff have added a notation at the bottom of property tax forms regarding confidentiality. Examples of the notations contained on the forms are:

**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

or

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

There are three primary statutes that mandate that property tax information be held confidential that directly impact dozens of the property tax forms. Section 451 provides:

All information requested by the assessor or furnished in the property statement shall be held secret by the assessor. The statement is not a public document and is not open to inspection, except as provided in Section 408.

Section 481 provides:

All information requested by the assessor or the board pursuant to this article or furnished in the change in ownership statement shall be held secret by the assessor and the board. All information furnished in either the preliminary change in ownership statement or the change in ownership statement shall be held secret by those authorized by law to receive or have access to this information. These statements are not public documents and are not open to inspection, except as provided in Section 408.

And Civil Code section 1798.85 contains the confidentiality provisions for maintaining the security of taxpayers' social security numbers in California:

(a) Except as provided in this section, a person or entity may not do any of the following:

(1) Publicly post or publicly display in any manner an individual's social security number. "Publicly post" or "publicly display" means to intentionally communicate or otherwise make available to the general public....

The forms list contained in Appendix A indicates whether the information obtained on the various forms is considered confidential. The ultimate decision as to whether information contained on a property tax form is subject to a PRA request is the responsibility of the Board's Disclosure Officer on behalf of Board staff, and the County Counsel on behalf of Assessors' staff.

## ► PENALTY OF PERJURY

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Perjury is considered an offense against governmental authority. California Penal Code section 118 provides in part:

(a) Every person who, having taken an oath<sup>7</sup> that he or she will testify, declare, depose, or certify truly before any competent tribunal, officer, or person, in any of the cases in which the oath may by law of the State of California be administered, willfully and contrary to the oath, states as true any material matter which he or she knows to be false, and every person who testifies, declares, deposes, or certifies under penalty of perjury in any of the cases in which the testimony, declarations, depositions, or certification is permitted by law of the State of California under penalty of perjury and willfully states as true any material matter which he or she knows to be false, is guilty of perjury....

This California Penal Code section is not limited to making an oath in court proceedings. Taking an oath before a public official and then making a false statement contrary to that oath constitutes perjury.<sup>8</sup> There is also a specific statute that provides for a finding of perjury upon the making of a false *affidavit*. Penal Code section 118a provides:

Any person who, in any affidavit taken before any person authorized to administer oaths, swears, affirms, declares, deposes, or certifies that he will testify, declare, depose, or certify before any competent tribunal, officer, or person, in any case then pending or thereafter to be instituted, in any particular manner, or to any particular fact, and in such affidavit willfully and contrary to such oath states as true any material matter which he knows to be false, is guilty of perjury....

Accordingly, all property tax forms developed pursuant to a statute or regulation that requires the filer of the form to sign under penalty of perjury or to make an affidavit to the Assessor, should contain language similar to:

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.*

Conversely, property tax forms that are not created in conjunction with a statute or regulation that require the filer of the form to sign under penalty of perjury or to make an affidavit to the Assessor **must not** contain the penalty of perjury language. These non-perjury documents may contain language similar to:

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<sup>7</sup> Penal Code section 119 provides that the term *oath* "includes an affirmation and every other mode authorized by law of attesting the truth of that which is stated."

<sup>8</sup> *People v. Torterice* (1942) 66 Cal.App. 115.

*I certify (or declare) that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.*

The CAA Forms Subcommittee members and Board staff are cognizant of the penalty of perjury provisions, and have ensured that property tax forms contain the proper certification language. However, it is particularly important for staff in Assessors' offices who create county-developed forms, questionnaires, letters, etc., to be aware of these provisions.

## ► SIGNATURES ON FORMS

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The requirement to have original or "wet" signatures on property tax forms filed with Assessors' offices has increasingly become a topic for discussion. With more and more business being conducted electronically, particularly via the Internet, the mandate to have "wet" signatures has become less important.

The Legislature recognized the apparent incompatibility of the long-standing requirement of having an original signature on documents and the fast-advancing practice of online filings by enacting Government Code section 16.5. Section 16.5 authorizes the use of and prescribes guidelines for the use of digital signatures by public agencies. That section provides:

(a) In any written communication with a public entity, as defined in Section 811.2, in which a signature is required or used, any party to the communication may affix a signature by use of a digital signature that complies with the requirement of this section. The use of digital signature shall have the same force and effect as the use of a manual signature if and only if it embodies all of the following attributes:

- (1) It is unique to the person using it.
- (2) It is capable of verification.
- (3) It is under the sole control of the person using it.
- (4) It is linked to data in such a manner that if the data are changed, the digital signature is invalidated....

Additionally, the Legislature added subdivision (k) to section 441<sup>9</sup> which provides:

(k) The assessor may accept the filing of a property statement by the use of electronic media. In lieu of the signature required by subdivision (a) and the declaration under penalty of perjury required by subdivision (b), property statements filed using electronic media shall be authenticated pursuant to methods specified by the assessor and approved by the board. Electronic media includes,

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<sup>9</sup> Stats. 2002, ch. 775, Assembly Bill 2092.

but is not limited to, computer modem, magnetic media, optical disk, and facsimile machine.

For those counties using the CAA SDR or the Megabyte Property Tax System's (MPTS) On-Line Business Property Filings (OBPF) to accept electronic filings of property statements, there is no requirement that the counties receive approval by the BOE as indicated in section 441(k). Those filing systems have been reviewed and approved by the BOE as meeting the requirements of Government Code section 16.5. However, counties that develop their own computer programs to accept electronic filings for property statements must comply with the provisions of section 16.5 by receiving approval from the BOE's Property Tax Department.

Since allowing taxpayers to file property tax forms electronically produces an efficient means for counties to obtain tax information and for taxpayers to provide the information, it is important that Assessors establish policies within their offices regarding signature requirements for property tax forms. Assessors can accept electronic signings such as by personal identification numbers (PINs), digital signatures, facsimile signatures, or stamped signatures as long as the policy is consistent for all taxpayers.

Generally, if the county has a reasonable belief that the form is being filed by the person providing the electronic signature, then the county can accept the filing as valid. Of course, as with all tax information provided to a county, the Assessor has the right to request validation of information by requesting that additional or original documents be provided.

### ► **MULTI-LANGUAGE FORMS**

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Proposition 63, or the *English Is The Official Language of California Amendment*, was approved by the voters on the November 4, 1986 ballot as a constitutional amendment. Article III, section 6, of the California Constitution provides:

(a) Purpose. English is the common language of the people of the United States of America and the State of California. This section is intended to preserve, protect and strengthen the English language, and not to supersede any of the rights guaranteed to the people by this Constitution.

(b) English as the Official Language of California. English is the official language of the State of California.

Accordingly, Board-prescribed property tax forms are created in English. The one exception was mandated by the Legislature in section 255.8 which provides:

In counties having 10 percent or more persons who are of Spanish origin according to the most recent federal decennial census, claim forms and accompanying instructions required to be sent to homeowners by Section 255.3 [homeowners' exemption] shall be in English and Spanish. Claim forms and instructions in Spanish may also be sent or made available in any other county, at the discretion of the county assessor.

The percentages, by county, of persons of Hispanic origin from the 2010 decennial census are arrayed in the table contained in Appendix C. As indicated, 52 of the 58 counties have over 10 percent of their population consisting of persons of Hispanic origin and, therefore, are subject to the provisions of section 225.8.

California has become increasingly diverse culturally, and many languages are spoken throughout the state. The CAA Forms Subcommittee discussed developing multi-language property tax forms, but ultimately decided to continue to make the forms available only in English (with the exception of the provisions of section 255.8). This decision culminated following discussions on:

- The constitutional provision that English is the official language of California.
- How would a determination be made regarding which languages to recognize and which languages to ignore since dozens of languages are being spoken in California?
- If forms were translated into languages other than English for all counties, would counties be required to have bilingual staff to process the forms? Who would pay for the bilingual staff—county or state as a state-mandate?
- If forms were translated into languages other than English in only one county, would this create issues for other counties if taxpayers insisted that they should be able to file the multi-language form in other counties?

While Board-prescribed property tax forms will continue to be developed in English, some Assessors have found it a good administrative practice to provide property tax information on their websites, including information about various forms, in English and in other languages that are prevalent in the county.

## FORMS APPROVAL PROCESS

### ► FORMS CHECKLIST

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Annually, Board staff is required to review and approve all Board-prescribed forms that each Assessor will use in the following assessment (calendar) year. Assessors must provide information on a checklist regarding projected use of property tax forms (see Appendix D for a sample checklist). The annual checklist is posted to the forms auxiliary website in a PDF fillable and savable format to help facilitate compliance by Assessors, and to encourage counties to file the checklist via email.

The checklist is mandated by Rule 101 which provides:<sup>10</sup>

...(b) CHECKLIST FOR BOARD-PRESCRIBED EXEMPTION FORMS. Annually, on or before September 1, the assessor shall notify the board, on a checklist provided

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<sup>10</sup> Similar language regarding the forms checklist is also contained in Rules 171 and 1045.

by the board, of those board-prescribed exemption claim forms, including instructions, which the assessor:

- (1) Will reproduce from the current prototype forms and instructions distributed by the board for use for the succeeding assessment year with or without the addition of county-specific identifying information;
- (2) Will produce with changes authorized by subdivision (a)(1), (2), or (3) for use for that year; or
- (3) Will have no need.

(c) APPROVAL OF BOARD-PRESCRIBED FORMS. When filing the checklist, the assessor shall submit to the board (either in hard copy or electronically) for approval a copy of each board-prescribed exemption form, including instructions, which the assessor will produce with changes authorized by subdivision (a)(1), (2), or (3). If a form does not conform with the specifications prescribed by the board, the assessor shall be notified in writing of the variances. The assessor shall submit a revised exemption form within 30 days of the date of the notice....

## ► ALTERATIONS TO FORMS

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Assessors may only make non-substantial alterations to Board-prescribed forms. Allowable alterations are enumerated in Rules 101, 171, and 1045. Rule 101 provides in relevant part:<sup>11</sup>

(a) CONTENT AND ARRANGEMENT OF BOARD-PRESCRIBED EXEMPTION FORMS. A county assessor shall use board-prescribed exemption forms in the administration of the specific exemptions to which the forms relate. ***An assessor shall not change headings, shall not reduce the font size of text, and shall not change questions in, add questions to, or delete questions from the exemption forms prescribed by the board.*** An assessor may add county-specific identifying information, such as the assessor's name and logo, the county's name and logo, and the assessor's contact information, to a board-prescribed exemption form. An assessor may designate an area on a board-prescribed exemption form as for assessor's use only and may delete, edit, or move an area on a board-prescribed exemption form that is designated for assessor's use only. Subject to board approval, an assessor may also: [Emphasis added.]

- (1) Alter the size of a board-prescribed exemption form to meet the needs of office procedures and facilities;
- (2) Bold specific text or enlarge font sizes on a board-prescribed exemption form; and
- (3) Change the orientation of a board-prescribed exemption form, for example, from portrait layout to landscape layout....

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<sup>11</sup> Similar language regarding allowable alterations to forms is also contained in Rules 171 and 1045.

If an Assessor elects to alter any Board-prescribed form, the following procedures must be followed prior to the form being printed, posted to the Internet, or used:

- The county must submit a copy of all altered forms and/or instructions. The forms and applicable instructions **must be** attached to the checklist when it is returned to Board staff no later than September 1.
- Board staff will review the altered forms and/or instructions.
- If the forms and/or instructions are in compliance (1) with statutory requirements, (2) with the prototype forms adopted by the Board, and (3) within the allowable alterations contained in Rules 101, 171, and 1045, Board staff will return the form to the county with the following notation:

**THIS FORM APPROVED FOR USE DURING  
THE 20\_\_ ASSESSMENT YEAR  
STATE BOARD OF EQUALIZATION  
BY \_\_\_\_\_  
DATE \_\_\_\_\_**

- If the forms and/or instructions are not in compliance (1) with statutory requirements, (2) with the prototype forms adopted by the Board, or (3) within the allowable alterations contained in Rules 101, 171, and 1045, Board staff will:
  - Notify the county via both email and letter that there is a discrepancy with a form and that the form has been disapproved for use.
  - Provide the county with specific information outlining what correction(s) must be made to the form.
  - Advise the county that the corrected form must be resubmitted to Board staff within 30 days.

### ► **FREQUENTLY ENCOUNTERED PROBLEMS**

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Any alteration to a Board-prescribed form, and all county-developed forms, must be approved by Board staff prior to printing, posting to the Internet, or use. County Assessors can avoid costly problems by submitting changes to Board staff prior to use. It is not necessary for the forms to be in a final format when they are submitted to Board staff. A "mock-up" version is acceptable, provided the proposed wording and format are clearly delineated.

The following problems are frequently encountered during the forms approval process:

- The county does not submit all pages of the form for approval. Instructions must also be included as part of the form. It is required that all pages, including instructions, be submitted every time a form is sent for review. If, for instance, an altered form is submitted and then is returned for corrections because of an error on one page, it would

not be acceptable to send back only the one corrected page. The entire form and its instructions must be resubmitted.

- The county submits an outdated form for approval. The most recent version of Board-prescribed forms must be used. The forms auxiliary website is the best source for copies of the most current property tax forms.
- The county has added and/or omitted questions, statements, or directions from a form or its instructions. As provided in Rules 101, 171, and 1045, an Assessor cannot change questions in, add questions to, or delete questions from the forms prescribed by the Board.
- The county asks Board staff to change the format or wording of a Board-prescribed form during the forms approval process. Board staff does not have the authority to make such changes. Suggestions for new forms and revisions to existing forms should be submitted to the CAA Forms Subcommittee Chair for consideration.

### ► MAILING BOARD-PRESCRIBED FORMS

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Many Assessors include a request for additional data when mailing a Board-prescribed property statement, production report, or expense data sheet. The Assessor has the authority under section 441, subdivision (d), to request that a taxpayer make specified information available. The taxpayer may make the information available by completing county-developed forms or questionnaires, or by allowing the Assessor to inspect his or her records. If the taxpayer fails to make the information available to the Assessor, the Assessor may seek remedies provided by sections 462, 468, and 501. The Assessor may not, however, impose a penalty pursuant to section 463.

Assessors may mail requests for additional information in the same mailings with Board-prescribed forms, provided that such requests are not made a part of the Board-prescribed property statement, production report, or expense data sheet, or a part of the instructions that accompany such forms. The Assessor must transmit county-developed forms and questionnaires in a manner that does not imply that the section 463 penalty applies to them.

# APPENDIX A: SAMPLE PROPERTY TAX FORMS LIST

May 2015

	Number	Rev	Date	Classification	R&T Code §	Confidential	On Auxiliary Site	Title
✓	58-AH	16	05/14	Prescribed	63.1(e)(1)	Yes	Yes	Claim for Reassessment Exclusion for Transfer Between Parent and Child
✓	58-G	14	05/14	Prescribed	63.1(e)(1)	Yes	Yes	Claim for Reassessment Exclusion for Transfer From Grandparent to Grandchild
✓	58-H	01	12/12	Prescribed	62.3	No	Yes	Affidavit of Cotenant Residency
✓	60-AH	15	05/13	Prescribed	69.5(f)(1)	Yes	Yes	Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling
	60-NR	03	02/08	Prescribed	69.5(i)	Yes	Yes	Notice of Rescission of Claim to Transfer Base Year Value to Replacement Dwelling
✓	62	14	05/13	Prescribed	69.5(f)(1)	Yes	Yes	Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling
	62-A	04	08/10	Prescribed	69.5(f)(1)(B)(i); 74.3(f)(1)	Yes	Yes	Certificate of Disability
	63	03	02/08	Prescribed	74.3	No	Yes	Disabled Persons Claim for Exclusion of New Construction
✓	63-A	03	02/08	Prescribed	74.6(g)	No	Yes	Claim for Disabled Accessibility Construction Exclusion from Assessment
✓	64	10	02/11	Prescribed	74.5(d)	No	Yes	Claim for Seismic Safety Construction Exclusion from Assessment
✓	64-SES	03	09/14	Prescribed	73(e)(2)	No	Yes	Initial Purchaser Claim for Solar Energy System New Construction Exclusion
✓	65-CP	02	08/07	Prescribed	69.4(f)(3)	No	Yes	Claim for Transfer of Base Year Value from Qualified Contaminated Property to Replacement Property
✓	65-P	04	06/11	Prescribed	69.3(e)	No	Yes	Claim for Intracounty Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor-Declared Disaster
✓	65-PT	06	01/12	Prescribed	69.3(e)	No	Yes	Claim for Intercounty Transfer of Base Year Value to Replacement Property from Principal Residence Damaged or Destroyed in a Governor-Declared Disaster

✓ These forms have been adopted by the Board, after consultation with the CAA Forms Subcommittee. Beginning in 2013, county assessors will no longer be able to "rearrange" these forms.

	Number	Rev	Date	Classification	R&T Code §	Confidential	On Auxiliary Site	Title
	66-A *	03	05/15	Recommended	534(d)(1)	No	Yes	Notice of Enrollment of Escape Assessment [Counties without Section 1605(c) provisions]
	66-B *	03	05/15	Recommended	534(d)(1)	No	Yes	Notice of Enrollment of Escape Assessment [Counties with Section 1605(c) provisions]
	67-A **	05	05/15	Recommended	75.31(g)	No	Yes	Notice of Supplemental Assessment [Counties without Section 1605(c) provisions]
	67-B **	04	05/15	Recommended	75.31(g)	No	Yes	Notice of Supplemental Assessment [Counties with Section 1605(c) provisions]
	68	05	08/07	Prescribed	68 Rule 462.500	No	Yes	Claim for Base Year Value Transfer—Acquisition by Public Entity
✓	121	02	01/10	Prescribed	672	No	Yes	Statement of Financial Interest
✓	231-AH	20	05/15	Prescribed	254	No	Yes	Welfare Exemption/Section 231 Change in Eligibility or Termination Notice
✓	236	06	05/12	Prescribed	254	No	Yes	Exemption of Leased Property Used Exclusively for Low-Income Housing
✓	236-A	09	05/12	Prescribed	254	No	Yes	Supplemental Affidavit for BOE-236, Housing—Lower-Income Households
✓	237	03	02/08	Prescribed	254	No	Yes	Exemption of Low-Income Tribal Housing
✓	237-A	03	06/12	Prescribed	254	No	No	Supplemental Affidavit for BOE-237 Housing—Lower-Income Households
	260	09	06/11	Prescribed	217	No	Yes	Certificate and Affidavit for Exemption of Work of Art
✓	260-A	09	06/11	Prescribed	254	No	Yes	Certificate and Affidavit for Exemption of Certain Aircraft
✓	260-B	13	06/11	Prescribed	254	No	Yes	Claim for Exemption from Property Taxes of Aircraft of Historical Significance
✓	261	09	08/06	Prescribed	252	No	No	Claim for Veterans' Property Tax Exemption
	261-D	02	08/10	Prescribed	571(c) Act	Yes	Yes	Servicemembers Civil Relief Act Declaration
✓	261-G	24	05/15	Prescribed	205.6; 251	Yes	Yes	20__ Claim for Disabled Veterans' Property Tax Exemption
✓	261-GNT	24	05/15	Prescribed	205.6; 251	Yes	Yes	20__ Disabled Veterans' Exemption Change of Eligibility Report

\* County-developed form must be submitted and approved by BOE Forms Coordinator pursuant to Revenue and Taxation Code section 534.

\*\* County-developed form must be submitted and approved by BOE Forms Coordinator pursuant to Revenue and Taxation Code section 75.31.

	Number	Rev	Date	Classification	R&T Code §	Confidential	On Auxiliary Site	Title
✓	262-AH	09	05/15	Prescribed	254	No	Yes	Church Exemption Claim
✓	263	11	05/12	Prescribed	254	No	Yes	Lessors' Exemption Claim
✓	263-A	06	06/12	Prescribed	254	No	No	Qualified Lessors' Exemption
✓	263-B	02	08/10	Prescribed	254	No	Yes	Lessees' Exemption Claim
✓	263-C	02	06/11	Prescribed	254	No	Yes	Church Lessors' Exemption Claim
✓	264-AH	11	05/14	Prescribed	254	No	Yes	College Exemption Claim
✓	265	10	05/13	Prescribed	254	No	Yes	Cemetery Exemption Claim
✓	265-NT	11	05/15	Prescribed	254	No	Yes	Cemetery Exemption Change in Eligibility or Termination Notice
✓	266	12	05/14	Prescribed	251; 253.5	Yes	Yes	Claim for Homeowners' Property Tax Exemption (English and Spanish)
✓	266-E	01	06/11	Prescribed	480.1	No	Yes	Ownership Statement, Cooperative Housing Corporation
	266-Media	04	03/10	Recommended	218.5	Yes	Yes	Media Transmittal for Homeowners' Exemption Claim Records
✓	267	13	05/12	Prescribed	254	No	Yes	Claim for Welfare Exemption (First Filing)
✓	267-A	16	05/15	Prescribed	254	No	Yes	Claim for Welfare Exemption (Annual Filing)
	267-F	01	10/03	Recommended	254	No	Yes	Assessor's Finding on Qualification of Property Use, Welfare or Veterans' Organization Exemption
✓	267-FIR	02	03/08	Prescribed	254	No	Yes	Welfare Exemption Assessor's Field Inspection Report
✓	267-H	08	06/11	Prescribed	254	No	Yes	Welfare Exemption Supplemental Affidavit, Housing—Elderly or Handicapped Families
✓	267-H-A	01	06/11	Prescribed	254	No	Yes	Elderly or Handicapped Families, Family Household Income Reporting Worksheet
✓	267-L	14	11/14	Prescribed	254	No	Yes	Welfare Exemption Supplemental Affidavit, Housing—Lower-Income Households
✓	267-L1	11	11/14	Prescribed	254	No	Yes	Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership
	267-L-A	01	06/11	Prescribed	214(g)	No	Yes	Lower Income Households, Family Household Income Reporting Worksheet

	Number	Rev	Date	Classification	R&T Code §	Confidential	On Auxiliary Site	Title
√	267-R	07	06/11	Prescribed	254	No	Yes	Welfare Exemption Supplemental Affidavit, Rehabilitation—Living Quarters
√	267-S	11	05/12	Prescribed	254	No	Yes	Religious Exemption
√	267-SNT	19	05/15	Prescribed	254	No	Yes	Religious Exemption Change in Eligibility or Termination Notice
√	268-A	08	05/12	Prescribed	254	No	Yes	Public School Exemption
√	268-B	10	05/14	Prescribed	254	No	Yes	Free Public Library or Free Museum Claim
√	269-AH	10	06/11	Prescribed	254	No	Yes	Claim for Veterans' Organization Exemption
√	269-FIR	02	03/08	Prescribed	254	No	Yes	Veterans' Organization Exemption Assessor's Field Inspection Report
√	270-AH	05	08/10	Prescribed	254	No	Yes	Exhibition Exemption Claim from Property Taxes
√	277	05	02/11	Prescribed	254	No	BOE Only	Claim for Organizational Clearance Certificate—Welfare Exemption
√	277-F	01	02/07	Prescribed	254	No	BOE Only	Welfare or Veterans' Organization Exemption Organizational Clearance Certificate Finding Sheet
√	277-F1	01	02/07	Prescribed	254	No	BOE Only	Welfare or Veterans' Organization Exemption Organizational Clearance Certificate—Preliminary Notice
√	277-F2	02	02/07	Prescribed	254	No	BOE Only	Welfare or Veterans' Organization Exemption Organizational Clearance Certificate—Final Notice
√	277-L1	06	02/11	Prescribed	254	No	BOE Only	Supplemental Clearance Certificate for Limited Partnership, Low-Income Housing Property—Welfare Exemption
√	277-LLC	02	02/11	Prescribed	254	No	BOE Only	Claim for Organizational Clearance Certificate, Welfare Exemption—Limited Liability Company
√	277-OC	--	10/03	Prescribed	254	No	BOE Only	Organizational Clearance Certificate for Welfare or Veterans' Organization Exemption
√	277-SF	02	02/07	Prescribed	254	No	BOE Only	Supplemental Clearance Certificate Finding Sheet for Limited Partnership Low-Income Housing Property, Welfare Exemption
√	277-SF1	02	02/07	Prescribed	254	No	BOE Only	Supplemental Clearance Certificate—Preliminary Notice for Limited Partnership Low-Income Housing Property, Welfare Exemption
√	277-SF2	02	02/07	Prescribed	254	No	BOE Only	Supplemental Clearance Certificate—Final Notice for Limited Partnership Low-Income Housing Property, Welfare Exemption
√	278-H	01	03/09	Prescribed	254	No	BOE Only	Supplemental Reporting Form—Organizational Clearance Certificate Holders Nonprofit Hospital Organizations
√	278-OCC	02	02/11	Prescribed	254	No	BOE Only	Verification for Continued Eligibility of Organizational Clearance Certificate—Welfare or Veterans' Organization Exemption

	Number	Rev	Date	Classification	R&T Code §	Confidential	On Auxiliary Site	Title
√	278-SCC	01	08/08	Prescribed	254	No	BOE Only	Verification for Continued Eligibility of Supplemental Clearance Certificate—Welfare Exemption
√	279	04	02/11	Prescribed	254	No	BOE Only	Claim for Organizational Clearance Certificate—Veterans' Organization Exemption
√	305-AH	08	01/15	Prescribed	1603(a)	No	Yes	Assessment Appeal Application
√	502-A	12	05/13	Prescribed	480.4(b)	Yes	Yes	Preliminary Change of Ownership Report
√	502-AH	15	05/13	Prescribed	480(c)	Yes	Yes	Change in Ownership Statement
√	502-D	08	05/14	Prescribed	480(c)	Yes	Yes	Change in Ownership Statement, Death of Real Property Owner
√	502-G	05	11/11	Prescribed	480(c)	Yes	Yes	Change in Ownership Statement: Oil and Gas Property
	502-P	02	05/11	Prescribed	480.6	No	Yes	Possessory Interests Annual Usage Report
	521-B	01	09/98	Prescribed	452(a)	Yes	No	Tree and Vine Record
√	540-S	06	08/06	Prescribed	452(a); 441(a)	Yes	Yes	Mutual or Private Water Company Property Statement
√	560-A	05	08/06	Prescribed	452(a); 441(a)	Yes	No	Aggregate Production Report
√	560-B	06	08/06	Prescribed	452(a); 441(a)	Yes	No	Mining Production Report
√	560-C	07	08/06	Prescribed	452(a); 441(a)	Yes	No	Mining Claim Production Report
√	566-D	08	08/10	Prescribed	452(a); 441(a)	Yes	Yes	Oil and Dissolved Gas Production Report
√	566-F	07	02/11	Prescribed	452(a); 441(a)	Yes	No	Dry Gas Production, Equipment, New Well, Redrill and Rework Report
√	566-J	06	08/06	Prescribed	452(a); 441(a)	Yes	No	Oil, Gas and Geothermal Personal Property Statement
√	566-K	09	05/15	Prescribed	452(a); 441(a)	Yes	Yes	Annual Oil and Gas Operating Expense Data
√	567-D	06	08/06	Prescribed	452(a); 441(a)	Yes	No	Geothermal Production Report
√	567-K	07	08/07	Prescribed	452(a); 441(a)	Yes	Yes	Annual Geothermal Operating Expense Data

	Number	Rev	Date	Classification	R&T Code §	Confidential	On Auxiliary Site	Title
✓	570-1L	07	08/07	Prescribed	452(a); 441(a); Rule 202(e)	Yes	Yes	Air Carrier's Operation Report (Flight Detail—Piston-Powered and Turboprop Types)
✓	570-1S	06	08/06	Prescribed	452(a); 441(a); Rule 202(e)	Yes	No	Air Carrier's Operation Report (Flight Detail—Jet Engine Types Only)
✓	570-2	03	08/04	Prescribed	452(a); 441(a); Rule 202(e)	Yes	No	Supplementary Schedule to the Business Property Statement, Air Carrier's Operation Report (Flight Equipment Value Computation)
✓	570-3	03	08/04	Prescribed	452(a); 441(a); Rule 202(e)	Yes	No	Air Carrier's Operation Report (Aircraft Value Computations)
✓	570-3CF	01	08/07	Prescribed	452(a); 441(a); Rule 202(e)	Yes	Yes	Air Carrier's Operation Report—Converted Freight
✓	570-FO1	02	01/08	Prescribed	452(a); 441(a); Rule 202(e)	Yes	Yes	Supplementary Schedule to the Business Property Statement—Aircraft Cost Report
✓	570-FO2	02	01/08	Prescribed	452(a); 441(a); Rule 202(e)	Yes	Yes	Supplementary Schedule to the Business Property Statement—Aircraft Value Computation
✓	571-A	19	05/15	Prescribed	452(a); 441(a)	Yes	Yes	Agricultural Property Statement for 20__
✓	571-C	18	05/15	Prescribed	452(a); 441(a)	Yes	Yes	20__ Power Plant Property Statement
✓	571-D	17	05/15	Prescribed	452(a); 441(a)	Yes	Yes	Supplementary Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported Scheduled B of the Business Property Statement
✓	571-F	19	05/15	Prescribed	452(a); 441(a)	Yes	Yes	Agricultural Property Statement for 20__
✓	571-F2	04	08/06	Prescribed	452(a); 441(a)	Yes	No	Registered and Show Horses Other Than Racehorses
✓	571-J	06	08/06	Prescribed	452(a); 441(a)	Yes	No	Annual Racehorse Tax Return
✓	571-J1	04	08/03	Prescribed	452(a); 441(a)	Yes	No	Annual Report of Boarded Racehorses
✓	571-K	07	08/06	Prescribed	452(a); 441(a)	Yes	No	Horse Property Statement (Other than Racehorses)
✓	571-L	21	05/15	Prescribed	452(a); 441(a)	Yes	Yes	Business Property Statement for 20__ (Long Form)
✓	571-LA	19	05/15	Prescribed	452(a); 441(a)	Yes	Yes	Alternate Schedule A for Bank, Insurance Company, or Financial Corporation Fixtures

	Number	Rev	Date	Classification	R&T Code §	Confidential	On Auxiliary Site	Title
✓	571-M	06	08/06	Prescribed	452(a); 441(a)	Yes	No	Miscellaneous Property Statement
✓	571-P	08	08/06	Prescribed	452(a); 441(a)	Yes	No	Pipeline Property Statement
✓	571-R	18	05/15	Prescribed	452(a); 441(a)	Yes	Yes	Apartment House Property Statement for 20__
✓	571-RW	05	08/06	Prescribed	452(a); 441(a)	Yes	No	Right-of-Way Property Statement
✓	571-S	19	05/15	Prescribed	452(a); 441(a)	Yes	Yes	Business Property Statement for 20__ (Short Form)
✓	571-W	01	05/15	Prescribed	452(a); 441(a)	Yes	Yes	20__ Wind Generation Property Statement
✓	572-A	02	09/10	Prescribed	480.7	Yes	No	Insurance Company Statement of Transfer
✓	576-D	16	05/13	Prescribed	452(a); 441(a)	Yes	Yes	Vessel Property Statement
✓	576-E	08	05/15	Prescribed	254	No	Yes	Affidavit for 4 Percent Assessment of Certain Vessels
✓	577	05	05/15	Prescribed	452(a); 441(a); 5365	Yes	Yes	Aircraft Property Statement
	577-A	02	08/09	Prescribed	5368	No	Yes	Airport Operations Report
	740-A	06	01/10	Recommended	670	No	Yes	Application for Temporary Appraiser Certificate
	743-A	06	07/08	Recommended	670	No	Yes	Report of Property Appraisers' Change in Employment Status
	744-A	09	07/08	Recommended	670	No	Yes	Request for Training Hours
	745-A	05	10/09	Recommended	670	No	Yes	Request for Course Approval
	746-A	06	07/08	Recommended	670	No	Yes	Course Registration
	747-BC	07	10/11	Recommended	670	No	Yes	Application for Advanced Appraiser Certification
	747-CC	01	07/08	Recommended	670	No	Yes	Application for Advanced Appraiser Certification: Supplemental Schedule for Non-BOE Courses
	901-V	01	08/09	Prescribed	994	No	Yes	Application for Deduction of Vehicles' License Fees from Property Tax

# APPENDIX B: PROPERTY TAX RULES

## Title 18, Public Revenues California Code of Regulations

### Rule 101. *Board-Prescribed Exemption Forms.*

*Authority:* Section 15606, Government Code.

*Reference:* Sections 251, 253.5 and 254, Revenue and Taxation Code.

**(a) CONTENT AND ARRANGEMENT OF BOARD-PREScribed EXEMPTION FORMS.** A county assessor shall use board-prescribed exemption forms in the administration of the specific exemptions to which the forms relate. An assessor shall not change headings, shall not reduce the font size of text, and shall not change questions in, add questions to, or delete questions from the exemption forms prescribed by the board. An assessor may add county-specific identifying information, such as the assessor's name and logo, the county's name and logo, and the assessor's contact information, to a board-prescribed exemption form. An assessor may designate an area on a board-prescribed exemption form as for assessor's use only and may delete, edit, or move an area on a board-prescribed exemption form that is designated for assessor's use only. Subject to board approval, an assessor may also:

- (1) Alter the size of a board-prescribed exemption form to meet the needs of office procedures and facilities;
- (2) Bold specific text or enlarge font sizes on a board-prescribed exemption form; and
- (3) Change the orientation of a board-prescribed exemption form, for example, from portrait layout to landscape layout.

**(b) CHECKLIST FOR BOARD-PREScribed EXEMPTION FORMS.** Annually, on or before September 1, the assessor shall notify the board, on a checklist provided by the board, of those board-prescribed exemption claim forms, including instructions, which the assessor:

- (1) Will reproduce from the current prototype forms and instructions distributed by the board for use for the succeeding assessment year with or without the addition of county-specific identifying information;
- (2) Will produce with changes authorized by subdivision (a)(1), (2), or (3) for use for that year; or
- (3) Will have no need.

**(c) APPROVAL OF BOARD-PREScribed FORMS.** When filing the checklist, the assessor shall submit to the board (either in hard copy or electronically) for approval a copy of each board-prescribed exemption form, including instructions, which the assessor will produce with changes authorized by subdivision (a)(1), (2), or (3). If a form does not conform with the specifications prescribed by the board, the assessor shall be notified in writing of the variances. The assessor shall submit a revised exemption form within 30 days of the date of the notice.

**(d) COUNTY-DEVELOPED PROPERTY TAX FORMS.** An assessor may only develop a property tax form if a statute expressly exempts the assessor from the requirement that the assessor use a board-prescribed form (see, for example, Revenue and Taxation Code sections 75.31 and 534), or the assessor needs a form to request relevant information that is not requested in a form the board prescribed for the same purpose.

(1) Assessors are encouraged to jointly develop uniform questions and property tax forms to obtain the same information throughout the state.

(2) Assessors are encouraged to request that the board change questions in, add questions to, and delete questions from board-prescribed property tax forms or prescribe new property tax forms when:

- (A) Multiple assessors need to request information that is not requested in a form the board prescribed for the same purpose; or
- (B) Board-prescribed property tax forms contain questions that assessors no longer need.

(3) An assessor may not use a county-developed property tax exemption form unless the assessor obtains prior approval from the board that the current statutory and regulatory provisions are reflected on the form, and an assessor does not have authority to impose penalties on any person for failing to complete a county-developed property tax form. **(e) FORMS POSTED ON THE INTERNET.** Counties are encouraged to make exemption forms available on their county Internet websites, and to ensure that only the most current forms are posted on their websites.

*History:* Adopted January 3, 1967, effective January 4, 1967.  
Amended September 12, 1969, effective October 18, 1969.  
Amended July 31, 1973, effective September 6, 1973.  
Amended November 15, 2007, effective February 22, 2008.  
Amended January 30, 2013, effective April 1, 2013.

### **Rule 171. Board-Prescribed Report Forms and Property Statements.**

*Authority:* Section 15606, Government Code.  
*Reference:* Sections 63.1, 69.3, 69.4, 69.5, 73, 74.3, 74.5, 74.6, 441, 441.5, 452, 480, 480.1, 480.4 and 1603, Revenue and Taxation Code.

**(a) Content and Arrangement of Board-Prescribed Report Forms and Property Statements.** A county assessor shall use board-prescribed report forms and property statements. An assessor shall not change headings, shall not reduce the font size of text, and shall not change questions in, add questions to, or delete questions from report forms and property statements prescribed by the board. An assessor may add county-specific identifying information, such as the assessor's name and logo, the county's name and logo, and the assessor's contact information, to board-prescribed report forms and property statements. An assessor may designate an area on a board-prescribed report form or property statement as for assessor's use only and may delete, edit, or move an area on a board-prescribed report form or property statement that is designated for assessor's use only. Subject to board approval, an assessor may also:

- (1) Alter the size of board-prescribed report forms and property statements to meet the needs of office procedures and facilities;
- (2) Bold specific text or enlarge font sizes on board-prescribed report forms and property statements; and
- (3) Change the orientation of board-prescribed report forms or property statements, for example, from portrait layout to landscape layout.

**(b) Checklist for Board-Prescribed Report Forms and Property Statements.** Annually, on or before September 1, the assessor shall notify the board, on a checklist provided by the board, of those board-prescribed property statements and report forms, including instructions, which the assessor:

- (1) Will reproduce from the current prototype forms, statements, and instructions distributed by the board for use for the succeeding assessment year with or without the addition of county-specific identifying information;
- (2) Will produce with changes authorized by subdivision (a)(1), (2), or (3) for use for that year; or
- (3) Will have no need.

**(c) Approval of Board Prescribed Report Forms and Property Statements.** When filing the checklist, the assessor shall submit to the board (either in hard copy or electronically) for approval a copy of each form, including instructions, which the assessor will produce with changes authorized by subdivision (a)(1), (2), or (3). If a report form or property statement does not conform with the specifications prescribed by the board, the assessor shall be notified in writing of the variances. The assessor shall submit a revised report form or property statement within 30 days of the date of the notice.

**(d) Filings and Attachments to Property Statements.** The assessor is not required to obtain board approval for instructions pertaining to the format of attachments that an assessee elects to furnish in lieu of entering the information on the prescribed property statement. The assessor may, at the assessor's discretion, accept the information required on the property statement by any of the following methods:

(1) Attachments to the property statement if the attachments are in a format specified by the assessor and one copy of the property statement, as printed by the assessor, is signed by the taxpayer and carries an appropriate reference to the data attached;

(2) An electronically filed property statement that is authenticated as provided by Revenue and Taxation Code section 441, subdivision (k); or

(3) A property statement that is substantially similar to the property statement as printed by the assessor that is signed by the taxpayer.

**(e)** Time for Filing Report Forms. The assessor shall not require the filing of report forms prior to the applicable statutory deadline.

**(f)** Assessor to Furnish Report Forms and Property Statements. The pertinent property statement and instructions shall be furnished (either by mail or electronically) by the assessor to every person required by law or requested by the assessor to file a property statement. The pertinent report form shall be furnished (either by mail or electronically) by the assessor to every person requested to file a report form. The assessor may elect to comply with this subdivision by mailing a letter or postcard to persons required by law to file a report form or property statement advising the persons that the required form or statement is available on the assessor's website and that a copy of the form or statement may be requested by calling the assessor's office.

**(g)** County-Developed Property Tax Forms. An assessor may only develop a property tax form if a statute expressly exempts the assessor from the requirement that the assessor use a board-prescribed form (see, for example, Revenue and Taxation Code sections 75.31 and 534), or the assessor needs a form to request relevant information that is not requested in a form the board prescribed for the same purpose.

(1) Assessors are encouraged to jointly develop uniform questions and property tax forms to obtain the same information throughout the state.

(2) Assessors are encouraged to request that the board change questions in, add questions to, and delete questions from board-prescribed property tax forms or prescribe new property tax forms when:

(A) Multiple assessors need to request information that is not requested in a form the board prescribed for the same purpose; or

(B) Board-prescribed property tax forms contain questions that assessors no longer need.

(3) An assessor may not use a county-developed property tax form unless the assessor obtains prior approval from the board that the current statutory and regulatory provisions are reflected on the form, and an assessor does not have authority to impose penalties on any person for failing to complete a county-developed property tax form.

**(h)** Forms Posted on the Internet. Counties are encouraged to make report forms and property statements available on their county Internet websites, and to ensure that only the most current forms are posted on their websites.

*History:* Adopted October 4, 1967, effective November 4, 1967.  
Amended October 8, 1968, effective October 10, 1968.  
Amended September 12, 1969, effective October 18, 1969.  
Amended July 31, 1973, effective September 6, 1973.  
Amended December 9, 1981, effective April 3, 1982.  
Amended June 21, 1983, effective October 29, 1983.  
Amended November 15, 2007, effective February 22, 2008.  
Amended January 30, 2013, effective April 1, 2013.

#### **Rule 1045. Administration of the Annual Racehorse Tax.**

*Authority:* Section 15606, Government Code; and Section 5781, Revenue and Taxation Code.

*Reference:* Section 15606, Government Code; and Sections 469, 5701, 5721, 5765, 5768, 5781 and 5790, Revenue and Taxation Code.

**(a) CONTENT AND ARRANGEMENT OF BOARD-PREScribed RACEHORSE FORMS.** The annual tax imposed by section 5721 of the Revenue and Taxation Code on the privilege of breeding, training, caring for, or racing racehorses in this state shall be administered as provided herein. A county assessor shall use board-prescribed racehorse forms. An

assessor shall not change headings, shall not reduce the font size of text, and shall not change questions in, add questions to, or delete questions from the racehorse forms prescribed by the board. An assessor may add county-specific identifying information, such as the assessor's name and logo, the county's name and logo, and the assessor's contact information, to a board-prescribed racehorse form. An assessor may designate an area on a board-prescribed racehorse form as for assessor's use only and may delete, edit, or move an area on a board-prescribed racehorse form that is designated for assessor's use only. Subject to board approval, an assessor may also:

- (1) Alter the size of a board-prescribed racehorse form to meet the needs of office procedures and facilities;
- (2) Bold specific text or enlarge font sizes on a board-prescribed racehorse form; and
- (3) Change the orientation of a board-prescribed racehorse form, for example, from portrait layout to landscape layout.

**(b) CHECKLIST FOR ANNUAL RACEHORSE TAX FORMS.** Annually, on or before September 1, the assessor shall notify the board, on a checklist provided by the board, of those board-prescribed racehorse forms, including instructions, which the assessor:

- (1) Will reproduce from the current prototype forms and instructions distributed by the board for use for the succeeding assessment year with or without the addition of county-specific identifying information;
- (2) Will produce with changes authorized by subdivision (a)(1), (2), or (3); or
- (3) Will have no need.

**(c) APPROVAL OF ANNUAL RACEHORSE TAX FORMS.** When filing the checklist, the assessor shall submit to the board (either in hard copy or electronically) for approval a copy of each form, including instructions, which the assessor will produce with changes authorized by subdivision (a)(1), (2), or (3). If a form does not conform with the specifications prescribed by the board, the assessor shall be notified in writing of the variances. The assessor shall submit a revised racehorse form within 30 days of the date of the notice.

**(d) COUNTY-DEVELOPED RACEHORSE TAX FORMS.** An assessor may only develop a property tax form if a statute expressly exempts the assessor from the requirement that the assessor use a board-prescribed form (see, for example, Revenue and Taxation Code sections 75.31 and 534), or the assessor needs a form to request relevant information that is not requested in a form the board prescribed for the same purpose.

(1) Assessors are encouraged to jointly develop uniform questions and property tax forms to obtain the same information throughout the state.

(2) Assessors are encouraged to request that the board change questions in, add questions to, and delete questions from board-prescribed property tax forms or prescribe new property tax forms when:

(A) Multiple assessors need to request information that is not requested in a form the board prescribed for the same purpose; or

(B) Board-prescribed property tax forms contain questions that assessors no longer need.

(3) An assessor may not use a county-developed property tax form unless the assessor obtains prior approval from the board that the current statutory and regulatory provisions are reflected on the form, and an assessor does not have authority to impose penalties on any person for failing to complete a county-developed property tax form.

**(e) DISTRIBUTION OF FORMS AND RETENTION OF REPORTS.**

(1) Copies of the forms prescribed by the board for reporting the tax due and for reporting the names of persons whose racehorses are boarded with others shall be furnished by the assessor no later than December 15 prior to the calendar year in which the tax is due by mailing them to persons believed to be required to use them and by making them available at the assessor's office to any person requesting them.

(2) The assessor shall maintain a record of those persons believed to be liable for the annual racehorse tax to whom the assessor has furnished copies of the forms. A copy of the record shall be delivered to the tax collector within 10 days of the date when copies of the forms are furnished so that the tax collector can be cognizant of the taxpayers who can reasonably be expected to file returns.

(3) The assessor shall retain a copy of all tax returns filed by taxpayers for a period of five years from the date the returns became due. They shall be arranged or identified so as to indicate whether or not an audit is required under subsection (f) of this regulation.

**(f) AUDITS.**

(1) The assessor shall audit the tax records relative to his or her county of any racehorse owner who, according to the assessor's records, had a gross tax liability (before addition of any penalties) that exceeds \$4,000 for each of four consecutive calendar years. This audit shall be performed within five years of the date on which the annual racehorse tax first became due and shall include, but not be limited to, a comparison of the annual racehorse tax return with records maintained by the taxpayer. The assessor, when performing an audit pursuant to this regulation of a taxpayer's records of racehorses taxable at a home ranch or other business location, may also audit records of the same taxpayer pertaining to personal property and fixtures on property having tax situs at the same location.

(2) When an assessor schedules an audit of the records of any racehorse owner, whether as part of an audit required by section 469 of the Revenue and Taxation Code or independently thereof, the assessor shall advise the assessor of any other county in which racehorses of the taxpayer were taxable, as shown in the Annual Racehorse Tax Return or in any other source, of the date on which the audit will be performed. Upon completion of the audit, the assessor shall make that portion of the audit findings relevant to the annual racehorse tax available to the assessor of any other county in which racehorses of the taxpayer were taxable.

(3) On discovery that horses escaped taxation, the assessor shall determine whether they were subject to the annual racehorse tax, were subject to the property tax, or were exempt. If determined taxable, the assessor shall either provide the tax collector with copies of the audit workpapers so that a determination of additional racehorse tax due can be calculated, or enroll an ad valorem assessment of escaped personal property.

**(g) FORMS POSTED ON THE INTERNET.** Counties are encouraged to make annual racehorse forms available on their county Internet websites, and to ensure that only the most current forms are posted on their websites.

**(h)** Nothing herein shall be construed to prohibit the assessor from auditing the records of taxpayers for which audits are not required by this regulation.

*History:* Adopted October 26, 1972, effective December 1, 1972.  
Amended October 18, 1973, effective November 25, 1973.  
Amended December 7, 1982, effective March 4, 1983.  
Amended December 14, 2004, effective March 19, 2005.  
Amended January 30, 2013, effective April 1, 2013.

## APPENDIX C: PERSONS OF HISPANIC ORIGIN<sup>12</sup>

COUNTY	PERCENTAGE	COUNTY	PERCENTAGE
Alameda	21.9	Orange	34.2
Alpine	11.9	Placer	12.4
Amador	11.0	Plumas	7.8
Butte	13.3	Riverside	44.7
Calaveras	10.4	Sacramento	20.5
Colusa	53.0	San Benito	54.1
Contra Costa	23.2	San Bernardino	48.1
Del Norte	16.7	San Diego	31.3
El Dorado	12.1	San Francisco	14.4
Fresno	49.3	San Joaquin	37.6
Glenn	36.3	San Luis Obispo	19.6
Humboldt	8.9	San Mateo	23.7
Imperial	77.3	Santa Barbara	40.4
Inyo	19.4	Santa Clara	26.3
Kern	47.9	Santa Cruz	30.2
Kings	49.9	Shasta	8.1
Lake	16.3	Sierra	9.8
Lassen	15.7	Siskiyou	10.3
Los Angeles	48.0	Solano	22.8
Madera	51.7	Sonoma	23.6
Marin	14.7	Stanislaus	40.3
Mariposa	10.6	Sutter	28.0
Mendocino	21.0	Tehama	21.2
Merced	53.1	Trinity	5.2
Modoc	13.2	Tulare	58.3
Mono	24.4	Tuolumne	10.4
Monterey	53.9	Ventura	38.5
Napa	30.8	Yolo	29.0
Nevada	8.0	Yuba	23.5

<sup>12</sup> Federal census of 2010; <http://quickfacts.census.gov/qfd>.

## APPENDIX D: SAMPLE FORMS CHECKLIST

County: \_\_\_\_\_

**DUE: SEPTEMBER 1, 2015**

### FORMS CHECKLIST FOR 2015 LIEN DATE

Contact Person: \_\_\_\_\_

Email Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

**\*\* ONLY SUBMIT MODIFIED FORMS WITH THIS CHECKLIST\*\***

	1 Form Not Used in County	2 Use Board Prototype	3 Modified Form	Form Number	Revision Number	Date of Revision	Title of Form
1.				58-AH	16	05/14	Claim for Reassessment Exclusion for Transfer Between Parent and Child
2.				58-G	14	05/14	Claim for Reassessment Exclusion for Transfer From Grandparent to Grandchild
3.				58-H	01	12/12	Affidavit of Cotenant Residency
4.				60-AH	15	05/13	Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling
5.				60-NR	03	02/08	Notice of Rescission of Claim to Transfer Base Year Value to Replacement Dwelling
6.				62	14	05/13	Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling
7.				62-A	04	08/10	Certificate of Disability
8.				63	03	02/08	Disabled Persons Claim for Exclusion of New Construction
9.				63-A	03	02/08	Claim for Disabled Accessibility Construction Exclusion from Assessment
10.				64	10	02/11	Claim for Seismic Safety Construction Exclusion from Assessment
11.				64-SES	03	09/14	Initial Purchaser Claim for Solar Energy System New Construction Exclusion
12.				65-CP	02	08/07	Claim for Transfer of Base Year Value from Qualified Contaminated Property to Replacement Property
13.				65-P	04	06/11	Claim for Intracounty Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor-Declared Disaster
14.				65-PT	06	01/12	Claim for Intercounty Transfer of Base Year Value to Replacement Property from Principal Residence Damaged or Destroyed in a Governor-Declared Disaster

	<b>1 Form Not Used in County</b>	<b>2 Use Board Prototype</b>	<b>3 Modified Form</b>	<b>Form Number</b>	<b>Revision Number</b>	<b>Date of Revision</b>	<b>Title of Form</b>
15.				66-A	03	05/15	Notice of Enrollment of Escape Assessment [Counties without Section 1605(c) provisions]
16.				66-B	03	05/15	Notice of Enrollment of Escape Assessment [Counties with Section 1605(c) provisions]
17.				67-A	05	05/15	Notice of Supplemental Assessment [Counties without Section 1605(c) provisions]
18.				67-B	04	05/15	Notice of Supplemental Assessment [Counties with Section 1605(c) provisions]
19.				68	05	08/07	Claim for Base Year Value Transfer—Acquisition by Public Entity
20.				121	02	01/10	Statement of Financial Interest
21.				231-AH	20	05/15	Welfare Exemption/Section 231 Change in Eligibility or Termination Notice
22.				236	06	05/12	Exemption of Leased Property Used Exclusively for Low Income Housing
23.				236-A	09	05/12	Supplemental Affidavit for BOE-236, Housing—Lower-Income Households
24.				237	03	02/08	Exemption of Low-Income Tribal Housing
25.				237-A	03	06/12	Supplemental Affidavit for BOE-237, Housing—Lower-Income Households
26.				260	09	06/11	Certificate and Affidavit for Exemption of Work of Art
27.				260-A	09	06/11	Certificate and Affidavit for Exemption of Certain Aircraft
28.				260-B	13	06/11	Claim for Exemption from Property Taxes of Aircraft of Historical Significance
29.				261	09	08/06	Claim for Veterans' Property Tax Exemption
30.				261-D	02	08/10	Servicemembers Civil Relief Act Declaration
31.				261-G	24	05/15	20__ Claim for Disabled Veterans' Property Tax Exemption
32.				261-GNT	24	05/15	20__ Disabled Veterans' Exemption Change of Eligibility Report
33.				262-AH	09	05/15	Church Exemption Claim
34.				263	11	05/12	Lessors' Exemption Claim
35.				263-A	06	06/12	Qualified Lessors' Exemption
36.				263-B	02	08/10	Lessees' Exemption Claim
37.				263-C	02	06/11	Church Lessors' Exemption Claim
38.				264-AH	11	05/14	College Exemption Claim
39.				265	10	05/13	Cemetery Exemption Claim

	<b>1 Form Not Used in County</b>	<b>2 Use Board Prototype</b>	<b>3 Modified Form</b>	<b>Form Number</b>	<b>Revision Number</b>	<b>Date of Revision</b>	<b>Title of Form</b>
40.				265-NT	11	05/15	Cemetery Exemption Change in Eligibility or Termination Notice
41.				266	12	05/14	Claim for Homeowners' Property Tax Exemption (English and Spanish)
42.				266-E	01	06/11	Ownership Statement, Cooperative Housing Corporation
43.				267	13	05/12	Claim for Welfare Exemption (First Filing)
44.				267-A	16	05/15	Claim for Welfare Exemption (Annual Filing)
45.				267-FIR	02	03/08	Welfare Exemption Assessor's Field Inspection Report
46.				267-H	08	06/11	Welfare Exemption Supplemental Affidavit, Housing—Elderly and Handicapped Families
47.				267-H-A	01	06/11	Elderly or Handicapped Families, Family Household Income Reporting Worksheet
48.				267-L	14	11/14	Welfare Exemption Supplemental Affidavit, Housing—Lower-Income Household
49.				267-L1	11	11/14	Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership
50.				267-L-A	01	06/11	Lower Income Households, Family Household Income Reporting Worksheet
51.				267-R	07	06/11	Welfare Exemption Supplemental Affidavit, Rehabilitation—Living Quarters
52.				267-S	11	05/12	Religious Exemption
53.				267-SNT	19	05/15	Religious Exemption Change in Eligibility or Termination Notice
54.				268-A	08	05/12	Public School Exemption
55.				268-B	10	05/14	Free Public Library or Free Museum Claim
56.				269-AH	10	06/11	Claim for Veterans' Organization Exemption
57.				269-FIR	02	03/08	Veterans' Organization Exemption Assessor's Field Inspection Report
58.				270-AH	05	08/10	Exhibition Exemption Claim from Property Taxes
59.				502-A	12	05/13	Preliminary Change of Ownership Report
60.				502-AH	15	05/13	Change of Ownership Statement
61.				502-D	08	05/14	Change in Ownership Statement, Death of Real Property Owner
62.				502-G	05	11/11	Change in Ownership Statement, Oil and Gas Property
63.				502-P	02	05/11	Possessory Interests Annual Usage Report

	<b>1 Form Not Used in County</b>	<b>2 Use Board Prototype</b>	<b>3 Modified Form</b>	<b>Form Number</b>	<b>Revision Number</b>	<b>Date of Revision</b>	<b>Title of Form</b>
64.				540-S	06	08/06	Mutual or Private Water Company Property Statement
65.				560-A	05	08/06	Aggregate Production Report
66.				560-B	06	08/06	Mining Production Report
67.				560-C	07	08/06	Mining Claim Production Report
68.				566-D	08	08/10	Oil and Dissolved Gas Production Report
69.				566-F	07	02/11	Dry Gas Production, Equipment, New Well, Redrill and Rework Report
70.				566-J	06	08/06	Oil, Gas and Geothermal Personal Property Statement
71.				566-K	09	05/15	Annual Oil and Gas Operating Expense Data
72.				567-D	06	08/06	Geothermal Production Report
73.				567-K	07	08/07	Annual Geothermal Operating Expense Data
74.				570-1L	07	08/07	Air Carrier's Operation Report (Flight Detail—Piston-Powered and Turboprop Types)
75.				570-1S	06	08/06	Air Carrier's Operation Report (Flight Detail—Jet Engine Types Only)
76.				570-2	03	08/04	Supplementary Schedule to the Business Property Statement, Air Carrier's Operation Report (Flight Equipment Value Computation)
77.				570-3	03	08/04	Air Carrier's Operation Report (Aircraft Value Computation)
78.				570-3CF	01	08/07	Air Carrier's Operation Report—Converted Freight
79.				570-FO1	02	01/08	Supplementary Schedule to the Business Property Statement—Aircraft Cost Report
80.				570-FO2	02	01/08	Supplementary Schedule to the Business Property Statement—Aircraft Value Computation
81.				571-A	19	05/15	Agricultural Property Statement for 20__
82.				571-C	18	05/15	20__ Power Plant Property Statement
83.				571-D	17	05/15	Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported on Schedule B of the Business Property Statement
84.				571-F	19	05/15	Agricultural Property Statement for 20__
85.				571-F2	04	08/06	Registered and Show Horses Other Than Racehorses
86.				571-J	06	08/06	Annual Racehorse Tax Return
87.				571-J1	04	08/03	Annual Report of Boarded Racehorses
88.				571-K	07	08/06	Horse Property Statement (Other Than Racehorses)

	<b>1 Form Not Used in County</b>	<b>2 Use Board Prototype</b>	<b>3 Modified Form</b>	<b>Form Number</b>	<b>Revision Number</b>	<b>Date of Revision</b>	<b>Title of Form</b>
89.				571-L	21	05/15	Business Property Statement for 20__ (Long Form)
90.				571-LA	19	05/15	Alternate Schedule A for Bank, Insurance Company, or Financial Corporation Fixtures
91.				571-M	06	08/06	Miscellaneous Property Statement
92.				571-P	08	08/06	Pipeline Property Statement
93.				571-R	18	05/15	Apartment House Property Statement for 20__
94.				571-RW	05	08/06	Right-of-Way Property Statement
95.				571-S	19	05/15	Business Property Statement for 20__ (Short Form)
96.				571-W	01	05/15	20__ Wind Generation Property Statement
97.				576-D	16	05/13	Vessel Property Statement
98.				576-E	08	05/15	Affidavit for 4 Percent Assessment of Certain Vessels
99.				577	05	05/15	Aircraft Property Statement
100.				577-A	02	08/09	Airport Operations Report
101.				901-V	01	08/09	Application for Deduction of Vehicles' License Fees from Property Tax