State of California

Board of Equalization
Property and Special Taxes Department

Memorandum

To: Honorable Jerome E. Horton, Chairman
Honorable Michelle Steel, Vice Chair
Honorable Betty T. Yee, First District
Senator George Runner (Ret.), Second District
Honorable John Chiang, State Controller

Date: May 10, 2013

From: David J. Gau, Deputy Director
Property and Special Taxes Department

Subject: ***BOE Meeting, May 23, 2013***
Item N, Administrative Session, Property Tax Forms

I am requesting that the attached property tax forms be submitted to the BOE for adoption. Government Code section 15606 requires that the BOE 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. Pursuant to that mandate, staff worked with the California Assessors' Association Forms Subcommittee on the revision of property tax forms for the 2014 lien date.

Revisions specific to a particular form are shown in brackets following the title of the form.

BOE-60-AH — *Claim of Person(s) At Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling*
[Revised Box C to bold parenthetical phrase; added language regarding age requirements to the Certification Section; deleted "and/or" clause from instructions.]

BOE-62 — *Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling*
[Revised to add language regarding potential eligibility for additional benefits; deleted "the reverse side of this" clause from the instructions.]

BOE-261-G — *2014 Claim for Disabled Veterans' Property Tax Exemption*
[Updated to include 2014 lien date exemption amounts and low-income household limit.]

BOE-261-GNT — *2014 Disabled Veterans' Exemption Change of Eligibility Report*
[Revised to spell out APN; updated to include 2014 lien date exemption amounts and low-income household limit.]

BOE-265 — *Cemetery Exemption Claim*
[Revised to add space for property identification at top of page 2; revised Section B to include language more relevant to current practices within the industry; revised instructions to correlate to changes made to Section B.]

BOE-267-A

20__ *Claim for Welfare Exemption (Annual Filing)*
[Revised to clarify that "an endorsed" copy of all amended organizational formative documents must be submitted to the Board.]

BOE-502-A

Preliminary Change of Ownership Report
[Extensive revisions following an interested parties process in which all issues were resolved following interaction with the California Assessors' Association, California Advocates on behalf of the California Escrow Association, Cal Tax Representatives, and other industry representatives. Added phrase in Part 1 to advise taxpayers of possible benefits to completing the section; clarified in Question C in Part 1 that transfers are between parents and children but from grandparent(s) to grandchild(ren); added Question D to Part 1 (and re-lettered remaining questions) to accommodate newly enacted exclusion for certain cotenant transfers; deleted subsection 4 from Question K in Part 1 regarding "irrevocable trusts reverting within 12 years"; changed asterisk text to refer filer to the instructions; added various boxes to Part 3; clarified the examples in Question B in Part 4; added a "Please describe" area for Question E in Part 4; deleted the "under penalty of perjury" language from the Certification Section; added instructions for the form.]

BOE-502-AH

Change in Ownership Statement
[Extensive revisions following an interested parties process in which all issues were resolved following interaction with the California Assessors' Association, California Advocates on behalf of the California Escrow Association, Cal Tax Representatives, and other industry representatives. Relocated the "Important Notice" from the first page to the top of the instructions page; added phrase in Part 1 to advise taxpayers of possible benefits to completing the section; clarified in Question C in Part 1 that transfers are between parents and children but from grandparent(s) to grandchild(ren); added Question D to Part 1 (and re-lettered remaining questions) to accommodate newly enacted exclusion for certain cotenant transfers; deleted subsection 4 from Question K in Part 1 regarding "irrevocable trusts reverting within 12 years"; changed asterisk text to refer filer to the instructions; added various boxes to Part 3; clarified the examples in Question B in Part 4; added a "Please describe" area for Question E in Part 4; added instructions for the form.]

BOE-502-D

Change in Ownership Statement—Death of Real Property Owner
[Revised to add "heirs" following beneficiaries in three places on page 1.]

BOE-571-L

Business Property Statement for 2014
[Revised to include the 2014 lien date information; updated data in the BOE's "Use Tax Information" box in the instructions; revised existing text for the "Examples of Structure Items" and "Examples of Fixture Items" in the instructions to use consistent terminology.]

BOE-571-S *Business Property Statement for 2014* (Short Form)
[Revised to include the 2014 lien date information; revised existing text for the "Examples of Structure Items" and "Examples of Fixture Items" in the instructions to use consistent terminology.]

BOE-576-D *Vessel Property Statement*
[Revised to add "CF Number" to the vessel registration box.]

Please place these forms on the BOE's May 23, 2013 Administrative Session for approval.

DJG:sk
Attachments

cc: Ms. Joann Richmond

Approved:
Cynthia Bridges
Executive Director

Board Approved:
Joann Richmond, Chief
Board Proceedings Division

CLAIM OF PERSON(S) AT LEAST 55 YEARS OF AGE FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT DWELLING

(INTRACOUNTY AND INTERCOUNTY, WHEN APPLICABLE)

A. REPLACEMENT DWELLING

ASSESSOR'S PARCEL NUMBER	RECORDER'S DOCUMENT NUMBER
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION
PURCHASE PRICE $	COST OF NEW CONSTRUCTION $

PROPERTY ADDRESS *(street, city, county)*

Is the new construction described performed on a replacement dwelling which has already been granted the benefit under section 69.5 within the past two years? ☐ Yes ☐ No If **yes**, what was the date of your original claim? _____

B. ORIGINAL (FORMER) PROPERTY

ASSESSOR'S PARCEL NUMBER

DATE OF SALE	SALE PRICE $

PROPERTY ADDRESS *(street, city, county)*

Was this property your principal place of residence? ☐ Yes ☐ No

Did this property transfer to your parent(s), child(ren) or grandchild(ren)? ☐ Yes ☐ No

Note: When applicable, if the property is located in a different county from that of the replacement property, you must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of sale. Also, was there any new construction to this property since the last tax bill(s) and before the date of sale? ☐ Yes ☐ No

*If **yes**, please explain:* _____

Was this property substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state? ☐ Yes ☐ No If **yes**, what was the date of the misfortune or calamity? _____

C. CLAIMANT INFORMATION *(please print)*

NAME OF CLAIMANT ***(provide copy of valid identification with date of birth)***	SOCIAL SECURITY NUMBER	DATE OF BIRTH	AT LEAST AGE 55? ☐ Yes ☐ No
NAME OF SPOUSE *(provide if the spouse is a record owner of the replacement dwelling)*	SOCIAL SECURITY NUMBER	DATE OF BIRTH	AT LEAST AGE 55? ☐ Yes ☐ No

Have either you or your spouse previously been granted relief under section 69.5 because of disability? ☐ Yes ☐ No

CERTIFICATION

I/we certify (or declare) under penalty of perjury under the laws of the State of California that: (1) as a claimant/occupant I/we occupy the replacement dwelling described above as my/our principal place of residence; (2) as a claimant I/we were at least 55 years of age at the time of the sale of our original residence; and (3) the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.

SIGNATURE OF CLAIMANT ▶	DATE
SIGNATURE OF SPOUSE ▶	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ( )
CITY, STATE, ZIP	EMAIL ADDRESS

If there are not enough spaces above for additional claimant(s) information, please use the above format on a separate sheet of paper and attach. If you have any questions about this form, please contact the Assessor's Office.

Note: *Unless you become disabled at a later date, this may be a one-time only exclusion.*

All information provided on this form is subject to verification.

IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.

THIS CLAIM IS NOT SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

California law allows any person who is at least 55 years of age (at the time of sale of original/former property) who resides in a property eligible for the Homeowners' Exemption (place of residence) or currently receiving the Disabled Veterans' Exemption to transfer the base year value of the original property to a replacement dwelling of equal or lesser value within the same county. For purposes of this exclusion, *original property* and *replacement dwelling* mean a building, structure, or other shelter constituting a place of abode which is owned and occupied by a claimant as his or her principal place of residence, and land eligible for the Homeowners' Exemption. If an original property is a multi-unit dwelling, each unit shall be considered a separate original property.

In addition, to qualify for transfer of a base year value to a replacement dwelling all the following requirements must be met: (1) the replacement dwelling must be purchased or newly constructed within two years of the sale of the original property; (2) the original property must be subject to reappraisal at its current fair market value in accordance with sections 110.1 or 5803 of the Revenue and Taxation Code or must receive a transferred base year value as determined in accordance with sections 69, 69.3 or 69.5 of the Revenue and Taxation Code, because the property qualifies as a replacement residence; and (3) a claim for relief must be filed within 3 years of the date a replacement dwelling is purchased or new construction of that replacement dwelling is completed. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim. If you sold the original property to your parent, child, or grandchild and that person filed a claim for the parent-child or grandparent-grandchild change in ownership exclusion, then you may not transfer your base year value under section 69.5.

In general, *equal or lesser value* means that the fair market value of a replacement property on the date of purchase or completion of construction does not exceed **100 percent** of market value of original property as of its date of sale if a replacement dwelling is purchased **before** an original property is sold; **105 percent** of market value of original property as of its date of sale if a replacement dwelling is purchased within one year **after** the sale of the original property; **110 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased within the **second year after** the sale of the original property.

If the original property was substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state, the fair market value of the property immediately preceding the damage or destruction is used for purposes of the equal or lesser value test. A property is "substantially damaged or destroyed" if either land or improvements sustain physical damage amounting to more than 50 percent of its full cash value immediately prior to the misfortune or calamity.

If you are filing a claim for **additional treatment** under section 69.5 as the result of new construction performed on a replacement dwelling which has already been granted the benefit, you must complete the reverse side of this form. You may be eligible if the new construction is completed within two years of the date of sale of the original property; you have notified the Assessor in writing of the completion of new construction within 6 months after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement dwelling at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original property as of its date of sale.

The disclosure of social security numbers by all claimants of a replacement dwelling is mandatory as required by Revenue and Taxation Code section 69.5. [See Title 42 United State Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] The numbers are used by the Assessor to verify the eligibility of persons claiming this exclusion and by the state to prevent multiple claims in different counties. This claim is not subject to public inspection.

If you feel you qualify for this exclusion, you must provide evidence that you are at least 55 years old and declare under penalty of perjury (see reverse) that you are at least 55, and complete the reverse side of this form. Generally, claimants will be granted property tax relief under section 69.5 of the Revenue and Taxation Code only once. However, the Legislature created an exception to this one-time-only clause. If a person becomes disabled **after** receiving the property tax relief for age, the person may transfer the base year value a second time because of the disability. A separate form for disability must be filed. Contact the Assessor.

If your claim is approved, the base year value will be transferred to the replacement dwelling as of the **latest** qualifying event — the sale of the original property, the purchase of the replacement dwelling, or the completion of construction of the replacement dwelling. This means that if you purchase or construct your replacement dwelling **first** and sell your original property **second**, you will be responsible for the increased taxes on your replacement dwelling until your original property is sold.

Please Note: Transfers between counties are allowed only if the county in which the replacement dwelling is located has passed an authorizing ordinance. The acquisition of the replacement dwelling must occur on or after the date specified in the county ordinance.

(Please complete applicable information on reverse side.)

DISABLED PERSONS CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT DWELLING (INTRACOUNTY AND INTERCOUNTY, WHEN APPLICABLE)

Include form BOE-62-A, *Certificate of Disability*, when filing this form.

You may also qualify for exclusion from reassessment for new construction which makes an existing dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. Contact your Assessor's office for further information and a copy of BOE-63, *Disabled Persons Claim for Exclusion of New Construction.*

A. REPLACEMENT DWELLING

ASSESSOR'S PARCEL NUMBER	RECORDER'S DOCUMENT NUMBER
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION
$ PURCHASE PRICE	COST OF NEW CONSTRUCTION $

PROPERTY ADDRESS *(street, city, county)*

Is the new construction described above the result of new construction performed on a replacement dwelling which has already been granted the benefit under section 69.5 within the past two years? ☐ Yes ☐ No If **yes**, what was the date of your original claim?

B. ORIGINAL (FORMER) PROPERTY

ASSESSOR'S PARCEL NUMBER

DATE OF SALE	SALE PRICE $

PROPERTY ADDRESS *(street, city, county)*

Was this property your principal place of residence? ☐ Yes ☐ No

Did this property transfer to your parent(s), child(ren) or grandchild(ren)? ☐ Yes ☐ No

Note: When applicable, if the property is located in a different county from that of the replacement property, you must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of sale. Also, was there any new construction to this property since the last tax bill(s) and before the date of sale? ☐ Yes ☐ No

*If **yes**, please explain:* _____

Was this property substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state? ☐ Yes ☐ No If **yes**, what was the date of the misfortune or calamity? _____

C. CLAIMANT INFORMATION *(please print)*

NAME OF CLAIMANT	SOCIAL SECURITY NUMBER
NAME OF SPOUSE *(provide if the spouse is a record owner of the replacement dwelling)*	SOCIAL SECURITY NUMBER

Have either you or your spouse previously been granted relief under section 69.5 because of age? ☐ Yes ☐ No

If **yes**, what is the initial date of disability as determined by a physician? _____

CERTIFICATION

I/we certify (or declare) under penalty of perjury under the laws of the State of California that: (1) as a claimant/occupant I/we occupy the replacement dwelling described above as my/our principal place of residence; and (2) the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.

SIGNATURE OF CLAIMANT ▶	DATE
SIGNATURE OF SPOUSE ▶	DATE
HOME PHONE NUMBER ( )	DAYTIME PHONE NUMBER ( )
MAILING ADDRESS	EMAIL ADDRESS

If there are not enough spaces above for additional claimant(s) information, please use the above format on a separate sheet of paper and attach. If you have any questions about this form, please contact the Assessor's Office.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

California law allows any person who is severely and permanently disabled, as defined below, (at the time of sale of original/former residence) and who resides in a property eligible for the homeowners' exemption (place of residence) or currently receiving the disabled veterans' exemption to transfer the base year value of the principal residence to a replacement dwelling of equal or lesser value within the same county. In addition, to qualify for transfer of a base year value to a replacement dwelling all the following requirements must be met: (1) The replacement dwelling must have been acquired or newly constructed on or after June 6, 1990 (except transfers between counties — see below); (2) the replacement dwelling must be purchased or newly constructed within two years of the sale of the original (former) residence; (3) the original property must be subject to reappraisal at its current fair market value in accordance with section 110.1 or 5803 of the Revenue and Taxation Code or must receive a transferred base year value as determined in accordance with sections 69, 69.3 or 69.5 of the Revenue and Taxation Code, because the property qualifies as a replacement residence; and (4) a claim for relief must be filed within 3 years of the date a replacement dwelling is purchased or new construction of that replacement dwelling is completed. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim. If you sold the original property to your parent, child, or grandchild and that person filed a claim for the parent-child or grandparent-grandchild change in ownership exclusion, then you may not transfer your base year value under section 69.5.

If you are filing a claim for **additional treatment** under section 69.5 as the result of new construction performed on a replacement dwelling which has already been granted the benefit, you must complete the form. You may be eligible if the new construction is completed within two years of the date of sale of the original property; you have notified the Assessor in writing of the completion of new construction within 6 months after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement dwelling at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original property as of its date of sale.

In general, *equal or lesser value* of a replacement dwelling has been defined as: **100 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased **before** an original property is sold; **105 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased within one year **after** the sale of the original property; **110 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased within the **second year after** the sale of the original property.

If the original property was substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state, the fair market value of the property immediately preceding the damage or destruction is used for purposes of the equal or lesser value test. A property is "substantially damaged or destroyed" if either land or improvements sustain physical damage amounting to more than 50 percent of its full cash value immediately prior to the misfortune or calamity.

If you feel you qualify for this exclusion, you must provide certification, signed by a licensed physician or surgeon of the appropriate specialty, that you are severely and permanently disabled and complete the reverse side of this form. You must also provide either of the following:

- Certification (form BOE-62-A), signed by a licensed physician or surgeon of appropriate specialty, stating the specific reasons that the disability necessitates the move to a replacement property and that the replacement dwelling meets the disability-related requirements, including any locational requirements. In lieu of such a certification, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move to the replacement dwelling is to satisfy identified disability-related requirements, or
- Evidence substantiating that the primary purpose of the move to the replacement dwelling is to alleviate financial burdens caused by the disability. Alternatively, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move is to alleviate the financial burdens caused by the disability.

Revenue and Taxation Code section 74.3(b) defines a severely and permanently disabled person as ". . . any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, that results in a functional limitation as to employment or substantially limits one or more major life activity of that person, and that has been diagnosed as permanently affecting the person's ability to function, including, but not limited to, any disability or impairment that affects sight, speech, hearing, or the use of any limbs."

The disclosure of social security numbers by all claimants of a replacement dwelling is mandatory as required by Revenue and Taxation Code section 69.5 [see Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] The numbers are used by the Assessor to verify the eligibility of persons claiming this exclusion and by the state to prevent multiple claims in different counties. This claim is not subject to public inspection.

Generally, claimants will be granted property tax relief under section 69.5 of the Revenue and Taxation Code only once. However, the Legislature created an exception to this one-time-only clause. If a person becomes disabled **after** receiving the property tax relief for age, the person may transfer the base year value a second time because of the disability.

Please Note: Transfers between counties are allowed only if the county in which the replacement dwelling is located has passed an authorizing ordinance. The acquisition of the replacement dwelling must occur on or after the date specified in the county ordinance.

(Please complete applicable information on page 1.)

BOE-261-G (P1) REV. 22 (05-13)

2014 CLAIM FOR DISABLED VETERANS' PROPERTY TAX EXEMPTION

Filing deadlines vary depending upon the event which a claimant is filing. Please see instructions on page 3 for filing deadlines.

CLAIMANT NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

FOR ASSESSOR'S USE ONLY

DATE RECEIVED _____

APPROVED ☐ DENIED ☐

REASON FOR DENIAL

_____

_____

ASSESSOR'S PARCEL NUMBER

CLAIMANT'S NAME	SOCIAL SECURITY NUMBER
SPOUSE'S NAME	SOCIAL SECURITY NUMBER

STREET ADDRESS OF DWELLING (IF DIFFERENT FROM MAILING ADDRESS)	CITY	ZIP CODE

IF THE CLAIMANT IS AN UNMARRIED SURVIVING SPOUSE, ENTER THE NAME OF THE VETERAN AS SHOWN ON THE DISCHARGE DOCUMENTS	SOCIAL SECURITY NUMBER

Article XIII of the California Constitution, section 4(a), and Revenue and Taxation Code section 205.5 provide an exemption for property which constitutes the home of a veteran, or the home of the unmarried surviving spouse of a veteran, who, because of injury or disease incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. There are two exemption levels - a basic exemption and one for low-income household claimants, both of which are adjusted annually for inflation*. The exemption does not apply to direct levies or special taxes. Once granted, the Basic Exemption remains in effect without annual filing until terminated. Annual filing is required for any year in which a Low-Income Exemption is claimed. Please refer to the attached schedule for the current amount and household income limits.

Totally disabled means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.

The Disabled Veterans' Property Tax Exemption is also available to the unmarried surviving spouse of a veteran who, as a result of service-connected injury or disease: 1) died either while on active duty in the military service or after being honorably discharged and 2) served either in time of war or in time of peace in a campaign or expedition for which a medal has been issued by Congress. This law provides that the Veterans Administration shall determine whether an injury or disease is service-connected.

The Disabled Veterans' Property Tax Exemption provides for the cancellation or refund of taxes paid 1) when property becomes eligible after the lien date (new acquisition or occupancy of a previously owned property) or 2) upon a veteran's disability rating or death. This further provides for the termination of the exemption on the date of sale or transfer of a property to a third party who is not eligible for the exemption or on the date a person previously eligible for the exemption becomes ineligible.

** As provided by Revenue and Taxation Code section 205.5, the exemption amount and the household income limit shall be compounded annually by an inflation factor tied to the California Consumer Price Index.*

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

STATEMENTS

This claim form may be used to file for the Disabled Veterans' Exemption for the regular assessment roll and the supplemental assessment roll. Separate claims are required for each fiscal year when filing the Low-Income Exemption. Please carefully read the information and instructions before answering the questions listed below. If you received the Disabled Veterans' Exemption last year and are filing this form solely to claim the Low-Income Exemption, check here ☐ and proceed directly to item 4.

1. a. When did you acquire this property? _____ *(month/day/year)*

   b. Date you occupied or intend to occupy this property as your principal residence: _____ *(month/day/year)*.

   c. Have you claimed the Disabled Veterans' Exemption on your previous residence? ☐ Yes ☐ No
   If **yes,** see Question 1d below.

   d. Has that home been sold or transferred? ☐ Yes ☐ No What is the address of that home, including the city and county where the home is located?

   Address: _____

   City: _____ County: _____

2. a. **Effective** date of disability rating from the USDVA*? _____

   b. Date **received** disability rating from the USDVA*? _____
   *United States Department of Veterans Affairs

3. The basis for this claim is *(please check the appropriate boxes)*:

   a. ☐ Blind in both eyes (*blind* means having a visual acuity of 5/200 or less, or concentric contraction of the visual field to 5 degrees or less; proof is attached);

   b. ☐ Disabled because of loss of use of 2 or more limbs (*loss of the use of a limb* means that the limb has been amputated, or its use has been lost by reason of ankylosis, progressive muscular dystrophies, or paralysis; proof is attached);

   c. ☐ Totally disabled as a result of a service-connected ☐ injury or ☐ disease (*totally disabled* means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation; proof is attached);

   d. ☐ Unmarried surviving spouse of a deceased veteran who during his or her lifetime qualified for this exemption or who would have qualified for this exemption under the laws effective on January 1, 1977 (January 1, 1979, for disease) except that the veteran died prior to January 1, 1977 (January 1, 1979, for disease). Disability: ☐ blindness; ☐ loss of use of two or more limbs; ☐ total disability because of injury; or ☐ total disability because of disease (*check applicable box;* proof of disability, copy of marriage license, and copy of death certificate must be submitted to the Assessor).
   My spouse died on: _____ *(month/day/year)*.

   e. ☐ Unmarried surviving spouse of a person who, as a result of service-connected injury or disease, died while on active duty in the military service or after being honorably discharged (copy of marriage license, proof that the cause of death was service-connected, dates of service, and copy of death certificate or report of casualty must be submitted to the Assessor).
   My spouse died on: _____ *(month/day/year)*.

4. To be completed **only** by claimants for the **Low-Income** Exemption:

   My yearly household income *(see the instructions)* for the prior calendar year was $ _____. If the amount entered does not exceed the indexed low-income limit for the year you are claiming, the Low-Income Exemption shall apply. If you enter an amount greater than the limit, or you **do not enter an amount,** the Assessor will only allow the Basic Exemption. See attached schedule for income limits.

   Telephone No. (8 a.m. - 5 p.m.) (_____) _____ Email: _____

CERTIFICATION

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, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM	DATE
▶	

GENERAL INFORMATION

There are a number of alternatives by which a Disabled Veterans' Property Tax Exemption may be granted:

Alternative 1: The exemption is available to an eligible owner or the veteran spouse of an owner of a dwelling that is occupied as the principal place of residence for the veteran as of: **a)** 12:01 a.m. January 1 each year; **b)** the date of the veteran's qualifying disability or compensation rating from the USDVA; **c)** the date residency is established at a property already owned by the qualifying claimant; or **d)** the date the veteran died as a result of a service connected injury or disease where the unmarried surviving spouse is the claimant.

Alternative 2: The exemption is available to an eligible owner or veteran spouse of the owner of a dwelling subject to supplemental assessment(s) resulting from a change in ownership or completion of new construction on or after January 1, provided:

(a) The owner or the owner's veteran spouse occupies or intends to occupy the property as his or her principal place of residence within 90 days after the change in ownership or completion of construction, **and**

(b) The property is **not** already receiving the Disabled Veterans' Exemption or another property tax exemption of greater value. If the property received an exemption of **lesser** value on the current roll, the difference in the amount between the two exemptions shall be applied to the supplemental assessment.

(c) The owner does not own other property which is currently receiving the Disabled Veterans' Exemption.

Exemption under Alternative 2 will apply to the supplemental assessment(s), if any, and any remaining exemption amount may be applied toward the regular assessment.

Effective date: The Disabled Veteran's Exemption applies beginning on: 1) the effective date, as determined by the USDVA, of a disability rating that qualifies the claimant for the exemption, or 2) the date the claimant purchases and/or moves into a qualified property, or 3) the date of a qualified veteran's death where the unmarried surviving spouse is the claimant.

To obtain the exemption, the claimant must be an owner or co-owner, a veteran spouse of an owner, a purchaser named in a contract of sale, or a shareholder in a corporation where the rights of shareholding entitle the claimant to possession of a home owned by the corporation. The dwelling may be any place of residence subject to property tax; a single-family residence, a structure containing more than one dwelling unit, a condominium or unit in a cooperative housing project, a houseboat, a manufactured home (mobilehome), land you own on which you live in a state-licensed trailer or manufactured home (mobilehome), whether leased or owned, and the cabana for such a trailer or manufactured home (mobilehome). A dwelling does not qualify for the exemption if it is, or is intended to be, rented, vacant and unoccupied, or the vacation or secondary home of the claimant.

If the Disabled Veterans' Exemption is granted and the property later becomes ineligible for the exemption, you are responsible for notifying the Assessor of that fact immediately. You will be sent a notice on or shortly after January 1 each year to ascertain whether you have retained your eligibility. Section 279.5 of the Revenue and Taxation Code provides for a penalty of 25 percent of the escape assessment added for failure to notify the Assessor when the property is no longer eligible for the exemption. To avoid the penalty, you must notify the Assessor by the following June 30.

Once granted, the Basic Exemption remains in effect until terminated. Annual filing is required where the Low Income Exemption is claimed. Once terminated, a new claim form must be obtained from and filed with the Assessor to regain eligibility.

DEADLINES FOR TIMELY FILINGS

Alternative 1a: The full exemption is available to the Low-Income Exemption claimant if the filing is made by 5 p.m. on February 15 of each year. If a claim for the Low-Income exemption is filed after that time but by 5 p.m. on December 10, 90 percent of the exemption is available. For claims filed after that time, 85 percent of the exemption is available.

If a late filed claim is made for the Low-Income Exemption, subsequent to a timely filed claim for the Basic Exemption, a claimant shall qualify for 90 percent or 85 percent of the additional exemption amount, depending upon the filing date:
($150,000 - $100,000 = $50,000 x 90% = $45,000 additional exemption amount allowed.)

Alternatives 1b, 1c, and 1d: The full exemption is available, prorated to the date of eligibility, if the filing is made on or before January 1 of the year next following the year in which 1) the disability rating was received, or 2) residency is established on a property already owned by the claimant, or 3) the veteran died due to a service-connected injury or disease, or 90 days after any such event, whichever is later. Thereafter, if an appropriate application for exemption is filed, 85 percent of the exemption available shall be allowed, subject to a four-year statute of limitations.

Alternative 2: A full exemption (up to the amount of the supplemental assessment, if any) is available if the filing is made by 5 p.m. on the 30th day following the notice of supplemental assessment. Ninety precent of the exemption available shall be allowed, if a claim is filed after the 30th day following the date of the notice of supplemental assessment, but on or before the date on which the first installment of taxes on the supplemental tax bill becomes delinquent. Thereafter, if an appropriate claim is filed, 85 percent of the exemption shall be allowed subject to a four year statue of limitations. If no supplemental notice is received, the claim must be filed on or before the January 1 following the date in which the property was purchased.

INSTRUCTIONS

If your name is printed on the form, make sure that it is correct and complete. Change the printed address if it is incorrect. If you are the unmarried surviving spouse of a veteran, enter the veteran's name as shown on the discharge documents; if you are using your maiden name or a surname other than the deceased veteran's name, attach an explanation.

If there are no entries printed on the form when you receive it, enter your full name and mailing address, including your zip code.

LOCATION OF THE DWELLING. If the parcel number or the legal description of the property and the address of the dwelling are printed on the form, check to see that they are printed correctly and correct them if they are not. These entries identify the dwelling on which you claim the exemption.

If the dwelling has no street address, so state. Do not enter a post office box number for the address of the dwelling.

INSTRUCTIONS FOR STATEMENTS

Item 1. Please answer the applicable questions. The Assessor will allow the proper exemption(s).

Item 2. Please answer the applicable questions.

Item 3. A veteran must check one of the boxes (a), (b), or (c). An unmarried surviving spouse must check either box (d) or box (e); if box (d) is checked, the surviving spouse must also check the box indicating the disability of the deceased veteran. Proof of disability must be attached to the claim. If original documents are forwarded to the Assessor, the Assessor will make a copy and return the originals to you. The unmarried surviving spouse must include both a marriage license and proof of the deceased veteran's disability.

Item 4. If you are claiming the Low-Income Exemption, compute your household income as determined below and enter the net household income *(total of A less total of B)* on item 4 of the claim.

Household Income (section 20504)
Household income means all income received by all persons of a household while members of such household. Include only the income of persons who were members of the household during the calendar year prior to the year of this claim (if the claim is for 2012, the income would be for the calendar year 2011.)

The term *household* includes the claimant and all other persons, except bona fide renters, minors, or students.

A. Household income includes:
(You will not be required to attach a list showing your income, but such a list should be retained by you for audit purposes.)

(1) Wages, salaries, tips, and other employee compensation.
(2) Social Security, including the amount deducted for Medi-Care premiums.
(3) Railroad retirement.
(4) Interest and dividends.
(5) Pensions, annuities and disability retirement payments.
(6) SSI/SSP (Supplemental Security Income/State Supplemental Plan), AB (Aid to the Blind), ATD (Aid to Totally Disabled), AFDC (Aid to Families with Dependent Children), and APSB (Aid to the Potentially Self-Supporting Blind).
(7) Rental income (or loss).
(8) Net income (or loss) from a business.
(9) Income (or loss) from the sale of capital assets.
(10) Life insurance proceeds that exceed expenses.
(11) Veterans benefits received from the Veterans Administration.
(12) Gifts and inheritances in excess of $300, except between members of the household.
(13) Unemployment insurance benefits.
(14) Workers compensation for temporary disability (not for permanent disability).
(15) Amounts contributed on behalf of the claimant to a tax sheltered or deferred compensation plan (also a deduction), see (c) below.
(16) Sick leave payments.
(17) Nontaxable gain from the sale of a residence.
(18) Income received by all other household members while they lived in the claimant's home during the last calendar year except a minor, student, or renter.

B. Adjustments to Income
Section 17072 of the Revenue and Taxation Code provides for an *adjusted gross income,* which means, in the case of an individual, gross income minus the following deductions:

(a) Forfeited interest penalty.
(b) Alimony paid.
(c) Individual retirement arrangement, Keogh (HR 10), Simplified Employee Plan (SEP), or SIMPLE plans.
(d) Employee business expenses.
(e) Moving expenses and deductions of expenses (already taken) for the production of income (or loss) reported in Items 7 (rental), 8 (business), and 9 (sale of capital assets) included in *income.*
(f) Student loan interest.
(g) Medical savings account.

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Basic Exemption	Low-Income Exemption	Low-Income Household Limit
2014	**$124,932**	**$187,399**	**$56,101**
2013	$122,128	$183,193	$54,842
2012	$119,285	$178,929	$53,566
2011	$116,845	$175,269	$52,470
2010	$115,060	$172,592	$51,669
2009	$114,634	$171,952	$51,478
2008	$111,296	$166,944	$49,979
2007	$107,613	$161,420	$48,325
2006	$103,107	$154,661	$46,302
2005	$100,000	$150,000	$44,907
2004	$100,000	$150,000	$44,302
2003	$100,000	$150,000	$42,814

BOE-261-GNT (P1) REV. 22 (05-13)

2014 DISABLED VETERANS' EXEMPTION CHANGE OF ELIGIBILITY REPORT

CLAIMANT NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

Assessors Parcel Number: _____

Dear Claimant:

Our records indicate that you have been receiving the Disabled Veterans' Exemption. Use this form only to notify the Assessor if you are no longer eligible for the exemption on this property. **Do not send in this form if you are still eligible and all information printed on the form is correct and up to date as of January 1, 2014. Note: If you believe you qualify for the Low-Income Exemption *(see below)*, you must submit a new claim form to the Assessor by February 15.**

The laws governing the Disabled Veterans' Exemption provide that once you file a claim and receive the exemption you need not file each year as long as you continue to qualify. The law further provides that when a disabled veteran or surviving spouse is no longer eligible for exemption, the Assessor must be notified. A 25 percent penalty assessment for failure to so notify the Assessor is also part of the law.

Article XIII of the California Constitution, section 4(a), and Revenue and Taxation Code section 205.5 provide an exemption for property which constitutes the home of a veteran, or the home of the unmarried surviving spouse of a veteran, who, because of injury or disease incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. There are two exemption levels - a basic exemption and one for low-income household claimants, both of which are adjusted annually for inflation*. The exemption does not apply to direct levies or special taxes. Once granted, the Basic Exemption remains in effect without annual filing until terminated. Annual filing is required for any year in which a Low-Income Exemption is claimed. Please refer to the attached schedule for the current amount and household income limits.

Totally disabled means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.

If you are receiving the Basic Exemption because of blindness, the loss of two limbs, or because you are totally disabled, the exemption will remain in effect. **If you believe you qualify for the Low-Income Exemption, obtain a Disabled Veterans' Property Tax Exemption Claim Form, BOE-261-G, from the Assessor, complete it, and file it with the Assessor by February 15, 2014.**

DISQUALIFYING CONDITIONS

Sign and return this notice if one or more of the following conditions apply to you.

1. At any time during 2013, the property was no longer your principal residence or you did not own it. (An *owner* includes a purchaser under contract of sale, an owner of a share in a housing cooperative, and a shareholder in a corporation when the rights of shareholding entitle one to possession of a home owned by the corporation.) **NOTE: If you were confined to a hospital or other care facility but principally resided at this residence prior to that confinement, you are still eligible for the exemption provided the property has not been rented or leased.**
2. If the basis of your exemption was blindness and your visual acuity in both eyes is no longer rated at 5/200 or less, or the concentric contraction of the visual field is no longer 5 degrees or less, or if the basis was the loss of use of two limbs and the use of one or both has been restored.
3. If you are the veteran and the United States Veterans Administration or the military service from which you were discharged no longer rates your disability at 100 percent or no longer rates your disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.
4. If you are a surviving spouse of a deceased disabled veteran and you have remarried.
5. The property has been altered and is no longer a dwelling.

** As provided by Revenue and Taxation Code section 205.5, the exemption amount and the household income limit shall be compounded annually by an inflation factor tied to the California Consumer Price Index. Please refer to the attached schedule for the current amounts and limits.*

(continued on reverse)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

SIGN HERE ONLY IF YOU NO LONGER QUALIFY FOR THE DISABLED VETERANS' EXEMPTION AS OF JANUARY 1, 2014

I no longer qualify for the Disabled Veterans' Exemption.

Signature _____ Date _____

Daytime Telephone Number (_____) _____ Social Security Number: _____ - ____ - _____

REASON AND DATE OF DISQUALIFICATION *(It is extremely important that you enter the date that you became ineligible.)*

1. ☐ The property is no longer my principal place of residence because:

   A. ☐ I sold the property on (date): _____
   If sale is unrecorded, enter name of purchaser: _____

   B. ☐ I am still the owner of the property but I no longer reside there as of (date): _____

2. ☐ I received the exemption as the surviving spouse of a deceased disabled veteran and I remarried on (date): _____
3. ☐ My disability or disability compensation was changed to less than 100 percent on (date): _____
4. ☐ I am no longer blind; visual acuity in both eyes was not rated at 5/200 or less, or have a concentric contraction of 5 degrees or less on (date): _____
5. ☐ I have no longer lost the use of two limbs; use was restored on (date): _____
6. ☐ Following a death, the property is no longer occupied by a qualified disabled veteran.

   A. Name of deceased veteran: _____
   B. Date of death: _____ **Please attach a copy of the Death Certificate.**
   C. Name of person requesting change: _____
   D. Relationship to disabled veteran or unmarried surviving spouse: _____
   E. Daytime telephone number: (____) _____

   F. Signature _____

If you change your principal place of residence on or after January 1, 2014, and the new resident of the property is not eligible for the exemption, the exemption shall cease to apply to that property on the date of the sale or transfer. An exemption will not be allowed on your new residence until you qualify and file a claim with the Assessor or within 30 days of the date of notice of supplemental assessment. In the case where a supplemental notice was not mailed or not required, you must file a claim the *later* of:

(a) 90 days of acquisition of your new residence, or 90 days after you establish residency at a property you previously owned; or

(b) on or before the next following lien date after the year that your property was acquired, or when you established residency in a previously owned property.

Note: If you were not eligible for the exemption on January 1, 2014, you **must** notify the Assessor on or before June 30, 2014, or you will be subject to payment of the amount of taxes the exemption represents, plus a 25 percent penalty and interest.

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Basic Exemption	Low-Income Exemption	Low-Income Household Limit
2014	**$124,932**	**$187,399**	**$56,101**
2013	$122,128	$183,193	$54,842
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2011	$116,845	$175,269	$52,470
2010	$115,060	$172,592	$51,669
2009	$114,634	$171,952	$51,478
2008	$111,296	$166,944	$49,979
2007	$107,613	$161,420	$48,325
2006	$103,107	$154,661	$46,302
2005	$100,000	$150,000	$44,907
2004	$100,000	$150,000	$44,302
2003	$100,000	$150,000	$42,814

BOE-265 (P1) REV. 10 (05-13)

CEMETERY EXEMPTION CLAIM

This claim is filed for fiscal year 20____ - 20____

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

To receive the full exemption, this claim must be filed with the Assessor by February 15.

NAME AND ADDRESS OF OWNER OF LAND AND BUILDINGS (if different from person making claim)

NAME OF ORGANIZATION/CORPORATE NAME FROM ARTICLES (IF INCORPORATED)

ADDRESS OF PROPERTY (CITY, COUNTY, ZIP CODE)	ASSESSOR'S PARCEL NUMBER

☐ Yes ☐ No Is the owner organized (or operating) for profit?

☐ Yes ☐ No Is the owner incorporated as a non-profit corporation?
If yes, enter the dates of incorporation and amendments: _____

USE OF PROPERTY

Check all that apply.

☐ The property is used or held exclusively for the burial or other permanent deposit of the human dead or for the care, maintenance, or upkeep of such property or such dead.

☐ The property is not used or held for profit.

EXEMPTION

Check only one box unless claim covers both inactive and active cemeteries.

☐ The exemption is claimed for the following described inactive property which constitutes and is used exclusively as a cemetery, no portion of which is being leased, rented, or held for sale by the claimant. Enter the Assessor's parcel number or legal description:
(**If this box is checked and the exemption is not claimed for other properties, Sections A and B need not be completed)**

_____

☐ The exemption is claimed for the cemetery properties described on the attached property information section(s).

FOR ASSESSOR'S USE ONLY

Received by _____
(Assessor's designee)

of _____
(county or city)

on _____
(date)

Number of Section A in claim _____

Whom should we contact during normal business hours for additional information?

NAME

ADDRESS *(street, city, state, zip code)*

DAYTIME PHONE NUMBER
( )

EMAIL ADDRESS

CERTIFICATION

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.

NAME OF PERSON MAKING CLAIM

SIGNATURE OF PERSON MAKING CLAIM	TITLE	DATE
▶		

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION.

Cemetery / Property Name _____

SECTION A: INFORMATION CONCERNING THE PROPERTY

Claimants must complete separate copies of this section for each property for which exemption is sought. Please read instructions before completing.

1: PROPERTY DESCRIPTION

NAME OF ORGANIZATION

ADDRESS OF THIS PROPERTY *(street, city, state, zip code)* | COUNTY

ASSESSOR'S PARCEL NUMBER OR LEGAL DESCRIPTION

☐ Declaration of Dedication. Date recorded _____
☐ Declaration of Intention. Date recorded _____
☐ Zoning or Cemetery Use Permit. Date granted _____

☐ Dedication or zoning not required.
Reason: _____
☐ Total acres of parcel: _____

2: OWNER AND OPERATOR

Claimant is:
☐ Owner and Operator
☐ Owner only
☐ Operator only of the cemetery and claims exemption on the:
- ☐ Land
- ☐ Buildings and other improvements
- ☐ Personal property listed herein

List the name of any organization which owns or operates the property other than claimaint: _____

3: LEASED OR RENTED TO OTHERS

☐ Yes ☐ No Is any portion of the property described above rented, leased, or being used or operated by some other person or organization? If yes, describe that portion and its use, and attach a copy of the lease (rental) agreement: _____

☐ Yes ☐ No Is any equipment or other property at this location being leased, rented, or consigned from someone else? *If yes, attach a list that includes the name and address of the owner and the quantity and description of the property. Property so listed is not subject to the exemption and will be assessed by the Assessor if owned by a taxable entity.*

4: LAND USE

Cemetery and related uses:
☐ Burial sites in use or offered for sale. Number of acres: _____
☐ Mausoleum and columbarium. Number of sites: _____
☐ Land used for other building sites Number of acres: _____
☐ Developed roads and parking areas. Number of acres: _____
☐ Walkways and garden areas. Number of acres: _____
☐ Land used for all other cemetery uses. Number of acres: _____

Total acres of parcel: _____

Note: total must equal the total reported in the property description above.

Noncemetery uses:
☐ Not developed (unused) Number of acres: _____
☐ Land used for all other purposes Number of sites: _____

5: BUILDINGS AND IMPROVEMENTS

Building Number or Name	Principal Use	Other Use or Uses

6: PERSONAL PROPERTY

Description	Principal Use	Other Use or Uses

SECTION B: INVENTORY OF UNSOLD BURIAL SITES AND CRYPTS

This section must be completed by profit making organizations. Nonprofit claimants need not answer the following questions. Please read instructions before completing.

7: DEVELOPED CEMETERY PLOTS, LAWN CRYPTS, AND LAWN NICHES

	Total Number	Number Sold	Unsold Inventory
Cemetery Plots			
Lawn Crypts			
Lawn Niches			

8: CRYPTS AND NICHES

Do not include preconstruction sales of crypts or niches if construction had not commenced prior to January 1.

MAUSOLEUMS	Total Number	Number Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			

COLUMBARIUMS	Total Number	Number Sold	Unsold Inventory
Niches			

INSTRUCTIONS FOR FILING CLAIM FOR PROPERTY TAX EXEMPTION UNDER THE CEMETERY EXEMPTION PROVISIONS

FILING OF CLAIM
Claims for the cemetery exemption must be signed and filed **with the county Assessor**.

An officer or duly authorized representative of the organization owning the property must sign the claim.

The Assessor will supply claim forms.

TIME FOR FILING
To receive the full exemption the claim must be filed each year on or before February 15. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed $250.

PREPARATION OF CLAIM
All claimants must execute the claim and, except where an exemption is being claimed for inactive cemetery property, provide the property information requested in Section A. Only claimants organized for profit need complete Section B. **All questions must be answered**. If you do not answer all the questions, your claim may be denied. Leave no blanks; use “no,” “none,” or “not applicable” where needed.

If the entire property is not qualified, a partial exemption will be granted for any portion which satisfies the requirements.

FISCAL YEAR
The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter “2011-2012” on line four of the claim; a “2010-2011” entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

USE OF PROPERTY
Check the appropriate box to indicate whether or not the owner is organized or operates for profit. If organized as a nonprofit corporation, enter the date(s) of incorporation and any amendments to the articles of incorporation on line 6.

A nonprofit organization filing for the first time **must** attach a certified copy of the Articles of Incorporation or comparable instrument for unincorporated organizations, together with all amendments and revisions thereto. After the first filing, only subsequent amendments or revisions to the articles or comparable instrument need be submitted with each claim. Approval of your claim for cemetery exemption cannot be given if proper documentation is not on file in the Assessor’s Office.

EXEMPTION
Check the appropriate box and enter the Assessor’s parcel number or legal description when required. If necessary, use the back of the claim for lengthy legal descriptions or attach an additional sheet. **This completes the claim only for organizations claiming a total exemption of an inactive cemetery property,** in which no portion is being leased, rented, or held for sale by the claimant. Claims for all other properties must include Section A.

SECTION A: INFORMATION CONCERNING THE PROPERTY

Except as indicated in the preceding paragraph, Section A is to be completed by both profit-making and nonprofit cemetery organizations. A separate Section A must be completed and filed for each property for which total or partial exemption is sought. The information furnished must be restricted to the particular property. Give the exact name of the organization, address of the property, and the county of location.

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which an exemption is sought even though there may be several improvements and separate buildings thereon. All personal property for which an exemption is sought should be listed. If more than one Section A is filed, each Section A should be numbered for convenient reference.

PROPERTY DESCRIPTION
List each parcel on which a portion of the operating cemetery is located. Enter the Assessor’s parcel number(s) or legal description(s). Indicate the total area (in acres) of all parcels. Use additional sheets if necessary. If the owner has recorded a “Declaration of Intention” or “Declaration of Dedication” of the property for which the exemption is claimed, or if cemetery zoning or a special use permit was granted for the property, check the appropriate box(es) and enter the corresponding date(s) or recorder’s reference(s). If dedication and zoning are not required, check the corresponding box and explain.

OWNER AND OPERATOR
Check the appropriate boxes to identify the owner and operator of the property and the classifications of property for which total or partial exemption is sought. If an organization or individual other than the claimant owns or operates the property, identify the organization or individual in the space provided.

LEASED OR RENTED TO OTHERS
If any portion of the property is rented, leased, or being used or operated by some other person or organization, copies of their leases or agreements must be submitted. If the leases or other agreements have been filed in prior years, it is only necessary to attach copies of subsequent extensions, modifications, and changes.

LAND USE
Designate the exact acreage for each use. Report one combined figure for all building sites other than mausoleums and columbariums, which must be shown separately. Report appurtenant walkways, gardens, and parking lots separately. The total acreage includes both cemetery and noncemetery uses.

BUILDINGS AND IMPROVEMENTS
List all buildings and other improvements on the land, such as mausoleums, columbariums, chapels, corporation yard improvements, irrigation systems, mortuaries, and crematoriums (do not include landscaping). List separately any improvements used partially for exempt purposes and partially for taxable purposes. Use additional sheets if necessary. Principal use column: List the principal use of each. Other use or uses column: List all other uses of specific buildings and improvements. Enter “none” if there is no other use.

PERSONAL PROPERTY
List all personal property for which an exemption is sought. Group items into broad categories such as cemetery maintenance tools and equipment, grave digging equipment, and office furniture. List separately any personal property used partially for exempt purposes and partially for taxable purposes. Principal use column: Indicate the principal use of the property (e.g., maintaining cemetery grounds). Other use or uses column: List any other uses (e.g., farming). Enter “none” if there is no other use. Leased personal property should be listed in the LEASED OR RENTED TO OTHERS section.

SECTION B: INVENTORY OF UNSOLD BURIAL SITES, CRYPTS, AND NICHES

Section B must be completed by all profit-making organizations (any claimant answering “yes” to question 5) seeking the cemetery exemption. List the owner’s inventory of unsold burial sites, crypts, and niches as of 12:01 a.m., January 1. Include those acquired by the owner through trades or defaulted contracts as unsold.

DEVELOPED CEMETERY PLOTS, LAWN CRYPTS, AND LAWN NICHES
Report cemetery plots in terms of number of burial sites and crypts. Land developed as burial sites, which are either in use or being offered for both at-need and pre-need sales, is to be reported separately from land designated and offered only for pre-need sales. Show (1) the total number, (2) the number sold, and (3) the unsold inventory. Developed burial sites row: report “developed” plots located in operating units of the cemetery in which burial activity takes place. Offered for pre-need sales only row: Limit number to plots in operating units of the cemetery which remain undeveloped or in a semi-developed state and in which no burial activity takes place.

CRYPTS AND NICHES
Show (1) the total number of crypts or niches, (2) the number sold, and (3) the inventory on hand. Do not report preconstruction sales if construction had not commenced prior to the lien date.

ADDITIONAL INFORMATION
Upon request, the owner and the operator must furnish additional information to the Assessor. The Assessor may institute an audit or verification of the operations of the claimant.

BOE-267-A (P1) REV. 15 (05-13)

20 ____ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.

Organization Name and Mailing Address: *(Make necessary corrections in ink to the printed name and address.)*

Property Location:

This organization ☐ **owns** ☐ **rents/leases** this location:

Property No.: Class:

Last year your organization received the Welfare Exemption for all or part of the property listed above. To continue receiving the exemption for this location, you **must** complete, sign and return this claim form to the Assessor. **A separate claim form is required for each location.** If you wish to receive the exemption on property at locations for which you have not received or filed a claim form, contact the Assessor immediately.

If you no longer seek an exemption at this location, check here ☐, sign and return this form to the Assessor.

Additionally, if your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here ☐

Check, if changed within the last year: ☐ Mailing Address ☐ Corporate Name

Does your organization have a valid *Organizational Clearance Certificate* (OCC) issued by the State Board of Equalization? ☐ Yes ☐ No

If **yes,** enter OCC No. _____ and date issued _____

Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since last year? ☐ Yes ☐ No If **yes**, please mail an endorsed copy of the amendment to the State Board of Equalization, County-Assessed Properties Division, P.O. Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. (NOTE TO ASSESSOR STAFF: If the organization is dissolved or the formative documents were amended, please forward a copy of this page to the Board of Equalization.)

The Assessor may ask for additional information. If you do not provide such information, it will result in denial of your claim for exemption. *Carefully read the information on the reverse side before completing. All questions must be answered.* **IF THE ANSWER TO ANY QUESTION IS "YES," EXPLAIN IN "REMARKS" OR ON AN ATTACHMENT.** *Contact the Assessor immediately if special forms are needed to complete this application.*

YES	NO	Since January 1, last year:
☐	☐	1. Has the use on any portion of the property that received an exemption last year changed?
☐	☐	2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?
☐	☐	3. Is any portion of this property vacant or unused? If **yes,** since (date) _____ Area (sq.ft.) _____
☐	☐	4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (**Note**: Thrift stores which are part of a planned, formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)
☐	☐	5. Is any portion of the property used for living quarters (other than low-income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If **yes,** and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose *(see Housing on reverse)* or, if living quarters associated with a rehabilitation program, submit BOE-267-R.
☐	☐	6. Is this property used as low-income housing? If **yes,** and the property is owned by a nonprofit organization or eligible limited liability company, BOE-267-L must be submitted. If **yes** and the property is owned by a limited partnership, BOE-267-L1 must be submitted.
☐	☐	7. Is this property used as a facility for the elderly or handicapped? If **yes,** BOE-267-H must be submitted unless care or services are provided or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws.
☐	☐	8. Do other persons or organizations use any of this property? If **yes,** please provide a list including the name of user, frequency of use and square footage used. *(See Owner/Operator on reverse.)*
☐	☐	9. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If **yes,** see *"Unrelated Income"* on the reverse.
☐	☐	10. Have the organization's income and/or expenses increased by more than 25 percent since last year? If **yes,** attach a copy of your most recent and the prior year's complete financial statements.
☐	☐	11. Is there any equipment or property at this location that is leased or rented to the claimant? If **yes,** provide the owner's name and address and a description of the property. This property is taxable as it is not owned by the claimant.

REMARKS *(attach separate sheet if necessary)*

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION *(please print)* | DAYTIME TELEPHONE ( )

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, correct and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT ▶ | TITLE | DATE

EMAIL ADDRESS

ASSESSOR'S USE ONLY

Approved: ☐ ALL ☐ PART ☐ Denied Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

The Welfare Exemption is available only to property, real or personal, **owned** by a religious, charitable, hospital, or scientific organization and **used exclusively** for religious, charitable, hospital, or scientific purposes.

To be eligible for the full exemption, the claimant **must** file a claim each year on or before February 15. Only 90 percent of any tax, penalty, or interest may be canceled or refunded when a claim is filed between February 16 and December 31 of the current year. If the application is filed on or after January 1 of the next year, only 85 percent of any tax, penalty, or interest may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed $250. A separate claim must be completed and filed for each property for which exemption is sought.

ORGANIZATIONAL CLEARANCE CERTIFICATE

According to statutory provisions, the Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* issued by the State Board of Equalization. If you are seeking exemption on this property, you must provide the organization's OCC No. and date issued. A listing of organizations with valid *Organizational Clearance Certificates* is available on the Board's website at *www.boe.ca.gov* and can be accessed through 1) Property Taxes, 2) Welfare and Veteran's Organization Exemption, 3) List of Eligible Organizations. You may also contact the Board at 916-274-3430.

HOUSING

If question 5 is answered **yes,** describe the portion of the property used for living quarters (since January 1 of the prior year). Submit (1) documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers, or (2) include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization. If the documentation described in items (1) or (2) has been submitted in a previous year for this location, please submit documentation including the occupant's position or role in the organization with a statement indicating that the housing continues to be used for organization's exempt purpose. (This question is not applicable where the exempt activity **is providing housing**.)

OWNER/OPERATOR

An organization that uses property belonging to another exempt organization must file and qualify for the exemption if it uses the property **more than once a week.** If that organization does not file and qualify, the owner organization will lose its exemption on any part of their property used by the non-qualifying organization. If an operator (non-owner) of the property files late, the part of the property used by that organization is subject to late filing. An organization that uses the property **once a week or less** does not need to file the Welfare Exemption Claim, but must provide evidence of exempt status under section 501 (C)(3) or 501 (C)(4) of the Internal Revenue Code **or** sections 23701d or 23701f of the California Revenue and Taxation Code.

UNRELATED BUSINESS TAXABLE INCOME

If question 9 is answered **yes,** you must attach the following to the claim:

- the organization's information and tax returns, including form 990T, filed with the Internal Revenue Service for its immediately preceding year;
- a statement setting forth the amount of time devoted to the organization's income-producing and to its non income-producing activities and, where applicable, a description of that portion of the property on which those activities are conducted;
- a statement listing the specific activities and locations which produce unrelated business taxable income; and
- a statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.

SIGNATURE

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor.

ASSESSOR'S USE ONLY

ASSESSED VALUES

ITEM	TOTAL ASSESSED VALUE OF:				EXEMPTION ALLOWED ON:			
	LAND	IMP	PERS. PROP	TOTAL	LAND	IMP	PERS. PROP	TOTAL

If another exemption, such as the church, religious, etc., was allowed this year on a portion of the property described in the claim, indicate the type and amount of the exemption: _____ *(type)* $ _____ *(amount)*

By _____ *(Assessor or designee)* _____ *(date)*

PRELIMINARY CHANGE OF OWNERSHIP REPORT

To be completed by the transferee (buyer) prior to a transfer of subject property, in accordance with section 480.3 of the Revenue and Taxation Code. A *Preliminary Change of Ownership Report* must be filed with each conveyance in the County Recorder's office for the county where the property is located.

NAME AND MAILING ADDRESS OF BUYER/TRANSFEREE
(Make necessary corrections to the printed name and mailing address)

ASSESSOR'S PARCEL NUMBER

SELLER/TRANSFEROR

BUYER'S DAYTIME TELEPHONE NUMBER
( )

BUYER'S EMAIL ADDRESS

STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY

MAIL PROPERTY TAX INFORMATION TO (NAME)

ADDRESS	CITY	STATE	ZIP CODE

	MO	DAY	YEAR
☐ YES ☐ NO This property is intended as my principal residence. If YES, please indicate the date of occupancy or intended occupancy.			

PART 1. TRANSFER INFORMATION *Please complete all statements.*

This section contains possible exclusions from reassessment for certain types of tranfers.

YES NO

☐ ☐ A. This transfer is solely between spouses *(addition or removal of a spouse, death of a spouse, divorce settlement, etc.)*.

☐ ☐ B. This transfer is solely between domestic partners currently registered with the California Secretary of State *(addition or removal of a partner, death of a partner, termination settlement, etc.)*.

☐ ☐ * C. This is a transfer: ☐ between parent(s) and child(ren) ☐ from grandparent(s) to grandchild(ren).

☐ ☐ * D. This transfer is the result of a cotenant's death. Date of death _____

☐ ☐ * E. This transaction is to replace a principal residence by a person 55 years of age or older. Within the same county? ☐ YES ☐ NO

☐ ☐ * F. This transaction is to replace a principal residence by a person who is severely disabled as defined by Revenue and Taxation Code section 69.5. Within the same county? ☐ YES ☐ NO

☐ ☐ G. This transaction is only a correction of the name(s) of the person(s) holding title to the property *(e.g., a name change upon marriage)*. If YES, please explain: _____

☐ ☐ H. The recorded document creates, terminates, or reconveys a lender's interest in the property.

☐ ☐ I. This transaction is recorded only as a requirement for financing purposes or to create, terminate, or reconvey a security interest *(e.g., cosigner)*. If YES, please explain: _____

☐ ☐ J. The recorded document substitutes a trustee of a trust, mortgage, or other similar document.

☐ ☐ K. This is a transfer of property:

☐ ☐ 1. to/from a revocable trust that may be revoked by the transferor and is for the benefit of ☐ the transferor, and/or ☐ the transferor's spouse ☐ registered domestic partner.

☐ ☐ 2. to/from a trust that may be revoked by the creator/grantor/trustor who is also a joint tenant, and which names the other joint tenant(s) as beneficiaries when the creator/grantor/trustor dies.

☐ ☐ 3. to/from an irrevocable trust for the benefit of the ☐ creator/grantor/trustor and/or ☐ grantor's/trustor's spouse ☐ grantor's/trustor's registered domestic partner.

☐ ☐ L. This property is subject to a lease with a remaining lease term of 35 years or more including written options.

☐ ☐ M. This is a transfer between parties in which proportional interests of the transferor(s) and transferee(s) in each and every parcel being transferred remain exactly the same after the transfer.

☐ ☐ N. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions.

☐ ☐ * O. This transfer is to the first purchaser of a new building containing an active solar energy system.

* Please refer to the instructions for Part 1.

Please provide any other information that will help the Assessor understand the nature of the transfer.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

PART 2. OTHER TRANSFER INFORMATION

Check and complete as applicable.

A. Date of transfer, if other than recording date: _____

B. Type of transfer:

☐ Purchase ☐ Foreclosure ☐ Gift ☐ Trade or exchange ☐ Merger, stock, or partnership acquisition (Form BOE-100-B)

☐ Contract of sale. Date of contract: _____ ☐ Inheritance. Date of death: _____

☐ Sale/leaseback ☐ Creation of a lease ☐ Assignment of a lease ☐ Termination of a lease. Date lease began: _____

Original term in years *(including written options)*: _____ Remaining term in years *(including written options)*: _____

☐ Other. Please explain: _____

C. Only a partial interest in the property was transferred. ☐ YES ☐ NO If YES, indicate the percentage transferred: _____ %

PART 3. PURCHASE PRICE AND TERMS OF SALE

Check and complete as applicable.

A. Total purchase price $_____

B. Cash down payment or value of trade or exchange excluding closing costs Amount $_____

C. First deed of trust @ _____% interest for _____ years. Monthly payment $_____ Amount $_____

☐ FHA (___Discount Points) ☐ Cal-Vet ☐ VA (___Discount Points) ☐ Fixed rate ☐ Variable rate

☐ Bank/Savings & Loan/Credit Union ☐ Loan carried by seller

☐ Balloon payment $_____ Due date: _____

D. Second deed of trust @ _____% interest for _____ years. Monthly payment $_____ Amount $_____

☐ Fixed rate ☐ Variable rate ☐ Bank/Savings & Loan/Credit Union ☐ Loan carried by seller

☐ Balloon payment $_____ Due date: _____

E. Was an Improvement Bond or other public financing assumed by the buyer? ☐ YES ☐ NO Outstanding balance $_____

F. Amount, if any, of real estate commission fees paid by the buyer which are not included in the purchase price $_____

G. The property was purchased: ☐ Through real estate broker. Broker name: _____ Phone number: ( ) _____

☐ Direct from seller ☐ From a family member-Relationship _____

☐ Other. Please explain: _____

H. Please explain any special terms, seller concessions, broker/agent fees waived, financing, and any other information (e.g., buyer assumed the existing loan balance) that would assist the Assessor in the valuation of your property.

_____

PART 4. PROPERTY INFORMATION

Check and complete as applicable.

A. Type of property transferred

☐ Single-family residence ☐ Co-op/Own-your-own ☐ Manufactured home

☐ Multiple-family residence. Number of units: _____ ☐ Condominium ☐ Unimproved lot

☐ Other. Description: (i.e., timber, mineral, water rights, etc.) ☐ Timeshare ☐ Commercial/Industrial

_____

B. ☐ YES ☐ NO Personal/business property, or incentives, provided by seller to buyer are included in the purchase price. Examples of personal property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships, etc. Attach list if available.

If YES, enter the value of the personal/business property: $ _____ Incentives $ _____

C. ☐ YES ☐ NO A manufactured home is included in the purchase price.

If YES, enter the value attributed to the manufactured home: $ _____

☐ YES ☐ NO The manufactured home is subject to local property tax. If NO, enter decal number: _____

D. ☐ YES ☐ NO The property produces rental or other income.

If YES, the income is from: ☐ Lease/rent ☐ Contract ☐ Mineral rights ☐ Other: _____

E. The condition of the property at the time of sale was: ☐ Good ☐ Average ☐ Fair ☐ Poor

Please describe: _____

CERTIFICATION

I certify (or declare) 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.

SIGNATURE OF BUYER/TRANSFEREE OR CORPORATE OFFICER ▶	DATE	TELEPHONE ( )
NAME OF BUYER/TRANSFEREE/LEGAL REPRESENTATIVE/CORPORATE OFFICER (PLEASE PRINT)	TITLE	EMAIL ADDRESS

The Assessor's office may contact you for additional information regarding this transaction.

ADDITIONAL INFORMATION

Please answer all questions in each section, and sign and complete the certification before filing. This form may be used in all 58 California counties. If a document evidencing a change in ownership is presented to the Recorder for recordation without the concurrent filing of a *Preliminary Change of Ownership Report*, the Recorder may charge an additional recording fee of twenty dollars ($20).

NOTICE: The property which you acquired may be subject to a supplemental assessment in an amount to be determined by the County Assessor. Supplemental assessments are not paid by the title or escrow company at close of escrow, and are not included in lender impound accounts. **You may be responsible for the current or upcoming property taxes even if you do not receive the tax bill.**

NAME AND MAILING ADDRESS OF BUYER: Please make necessary corrections to the printed name and mailing address. Enter Assessor's Parcel Number, name of seller, buyer's daytime telephone number, buyer's email address, and street address or physical location of the real property.

NOTE: Your telephone number and/or email address is very important. If there is a question or a problem, the Assessor needs to be able to contact you.

MAIL PROPERTY TAX INFORMATION TO: Enter the name, address, city, state, and zip code where property tax information should be mailed. This must be a valid mailing address.

PRINCIPAL RESIDENCE: To help you determine your principal residence, consider (1) where you are registered to vote, (2) the home address on your automobile registration, and (3) where you normally return after work. If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year. Check YES if the property is intended as your principal residence, and indicate the date of occupancy or intended occupancy.

PART 1: TRANSFER INFORMATION

If you check YES to any of these statements, the Assessor may ask for supporting documentation.

C,D,E, F: If you checked YES to any of these statements, you may qualify for a property tax reassessment exclusion, which may allow you to maintain your property's previous tax base. **A claim form must be filed and all requirements met in order to obtain any of these exclusions.** Contact the Assessor for claim forms. NOTE: If you give someone money or property during your life, you may be subject to federal gift tax. You make a gift if you give property (including money), the use of property, or the right to receive income from property without expecting to receive something of at least equal value in return. The transferor (donor) may be required to file Form 709, Federal Gift Tax Return, with the Internal Revenue Service if they make gifts in excess of the annual exclusion amount.

G: Check YES if the reason for recording is to correct a name already on title [e.g., Mary Jones, who acquired title as Mary J. Smith, is granting to Mary Jones]. This is not for use when a name is being removed from title.

H: Check YES if the change involves a lender, who holds title for security purposes on a loan, and who has no other beneficial interest in the property.

> "**Beneficial interest**" is the right to enjoy all the benefits of property ownership. Those benefits include the right to use, sell, mortgage, or lease the property to another. A beneficial interest can be held by the beneficiary of a trust, while legal control of the trust is held by the trustee.

I: A "**cosigner**" is a third party to a mortgage/loan who provides a guarantee that a loan will be repaid. The cosigner signs an agreement with the lender stating that if the borrower fails to repay the loan, the cosigner will assume legal liability for it.

M: This is primarily for use when the transfer is into, out of, or between legal entities such as partnerships, corporations, or limited liability companies. Check YES only if the interest held in each and every parcel being transferred remains exactly the same.

N: Check YES only if property is subject to subsidized low-income housing requirements with governmentally imposed restrictions; property may qualify for a restricted valuation method (i.e., may result in lower taxes).

O: If you checked YES, you may qualify for a new construction property tax exclusion. **A claim form must be filed and all requirements met in order to obtain the exclusion. Contact the Assessor for a claim form.**

PART 2: OTHER TRANSFER INFORMATION

A: The date of recording is rebuttably presumed to be the date of transfer. If you believe the date of transfer was a different date (e.g., the transfer was by an unrecorded contract, or a lease identifies a specific start date), put the date you believe is the correct transfer date. If it is not the date of recording, the Assessor may ask you for supporting documentation.

B: Check the box that corresponds to the type of transfer. If OTHER is checked, please provide a detailed description. Attach a separate sheet if necessary.

PART 3: PURCHASE PRICE AND TERMS OF SALE

It is important to complete this section completely and accurately. The reported purchase price and terms of sale are important factors in determining the assessed value of the property, which is used to calculate your property tax bill. Your failure to provide any required or requested information may result in an inaccurate assessment of the property and in an overpayment or underpayment of taxes.

A. Enter the total purchase price, not including closing costs or mortgage insurance.

> **"Mortgage insurance"** is insurance protecting a lender against loss from a mortgagor's default, issued by the FHA or a private mortgage insurer.

B. Enter the amount of the down payment, whether paid in cash or by an exchange. If through an exchange, exclude the closing costs.

> **"Closing costs"** are fees and expenses, over and above the price of the property, incurred by the buyer and/or seller, which include title searches, lawyer's fees, survey charges, and document recording fees.

C. Enter the amount of the First Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

> A **"balloon payment"** is the final installment of a loan to be paid in an amount that is disproportionately larger than the regular installment.

D. Enter the amount of the Second Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

E. If there was an assumption of an improvement bond or other public financing with a remaining balance, enter the outstanding balance, and mark the applicable box.

> An **"improvement bond or other public financing"** is a lien against real property due to property-specific improvement financing, such as green or solar construction financing, assessment district bonds, Mello-Roos (a form of financing that can be used by cities, counties and special districts to finance major improvements and services within the particular district) or general improvement bonds, etc. Amounts for repayment of contractual assessments are included with the annual property tax bill.

F. Enter the amount of any real estate commission fees paid by the buyer which are not included in the purchase price.

G. If the property was purchased through a real estate broker, check that box and enter the broker's name and phone number. If the property was purchased directly from the seller (who is not a family member of one of the parties purchasing the property), check the "Direct from seller" box. If the property was purchased directly from a member of your family, or a family member of one of the parties who is purchasing the property, check the "From a family member" box and indicate the relationship of the family member (e.g., father, aunt, cousin, etc.). If the property was purchased by some other means (e.g., over the Internet, at auction, etc.), check the "OTHER" box and provide a detailed description (attach a separate sheet if necessary).

H. Describe any special terms (e.g., seller retains an unrecorded life estate in a portion of the property, etc.), seller concessions (e.g., seller agrees to replace roof, seller agrees to certain interior finish work, etc.), broker/agent fees waived (e.g., fees waived by the broker/agent for either the buyer or seller), financing, buyer paid commissions, and any other information that will assist the Assessor in determining the value of the property.

PART 4: PROPERTY INFORMATION

A. Indicate the property type or property right transferred. Property rights may include water, timber, mineral rights, etc.

B. Check YES if personal, business property or incentives are included in the purchase price in Part 3. Examples of personal or business property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships (golf, health, etc.), ski lift tickets, homeowners' dues, etc. Attach a list of items and their purchase price allocation. An adjustment will not be made if a detailed list is not provided.

C. Check YES if a manufactured home or homes are included in the purchase price. Indicate the purchase price directly attributable to each of the manufactured homes. If the manufactured home is registered through the Department of Motor Vehicles in lieu of being subject to property taxes, check NO and enter the decal number.

D. Check YES if the property was purchased or acquired with the intent to rent or lease it out to generate income, and indicate the source of that anticipated income. Check NO if the property will not generate income, or was purchased with the intent of being owner-occupied.

E. Provide your opinion of the condition of the property at the time of purchase. If the property is in "fair" or "poor" condition, include a brief description of repair needed.

CHANGE IN OWNERSHIP STATEMENT

This statement represents a written request from the Assessor.
Failure to file will result in the assessment of a penalty.

FILE THIS STATEMENT BY: _____

NAME AND MAILING ADDRESS OF BUYER/TRANSFEREE
(Make necessary corrections to the printed name and mailing address)

ASSESSOR'S PARCEL NUMBER

SELLER/TRANSFEROR

BUYER'S DAYTIME TELEPHONE NUMBER
( )

BUYER'S EMAIL ADDRESS

STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY

MAIL PROPERTY TAX INFORMATION TO (NAME)

ADDRESS	CITY	STATE	ZIP CODE

☐ YES ☐ NO This property is intended as my principal residence. If YES, please indicate the date of occupancy or intended occupancy.

MO	DAY	YEAR

PART 1. TRANSFER INFORMATION *Please complete all statements.*

This section contains possible exclusions from reassessment for certain types of transfers.

YES NO

☐ ☐ A. This transfer is solely between spouses *(addition or removal of a spouse, death of a spouse, divorce settlement, etc.)*.

☐ ☐ B. This transfer is solely between domestic partners currently registered with the California Secretary of State *(addition or removal of a partner, death of a partner, termination settlement, etc.)*.

☐ ☐ * C. This is a transfer: ☐ between parent(s) and child(ren) ☐ from grandparent(s) to grandchild(ren).

☐ ☐ * D. This transfer is the result of a cotenant's death. Date of death _____

☐ ☐ * E. This transaction is to replace a principal residence by a person 55 years of age or older.
Within the same county? ☐ YES ☐ NO

☐ ☐ F. This transaction is to replace a principal residence by a person who is severely disabled as defined by Revenue and Taxation Code section 69.5. Within the same county? ☐ YES ☐ NO

☐ ☐ G. This transaction is only a correction of the name(s) of the person(s) holding title to the property *(e.g., a name change upon marriage)*.
If YES, please explain: _____

☐ ☐ H. The recorded document creates, terminates, or reconveys a lender's interest in the property.

☐ ☐ I. This transaction is recorded only as a requirement for financing purposes or to create, terminate, or reconvey a security interest *(e.g., cosigner)*. If YES, please explain: _____

☐ ☐ J. The recorded document substitutes a trustee of a trust, mortgage, or other similar document.

☐ ☐ K. This is a transfer of property:

☐ ☐ 1. to/from a revocable trust that may be revoked by the transferor and is for the benefit of
☐ the transferor, and/or ☐ the transferor's spouse ☐ registered domestic partner.

☐ ☐ 2. to/from a trust that may be revoked by the creator/grantor/trustor who is also a joint tenant, and which names the other joint tenant(s) as beneficiaries when the creator/grantor/trustor dies.

☐ ☐ 3. to/from an irrevocable trust for the benefit of the
☐ creator/grantor/trustor and/or ☐ grantor's/trustor's spouse ☐ grantor's/trustor's registered domestic partner.

☐ ☐ L. This property is subject to a lease with a remaining lease term of 35 years or more including written options.

☐ ☐ M. This is a transfer between parties in which proportional interests of the transferor(s) and transferee(s) in each and every parcel being transferred remain exactly the same after the transfer.

☐ ☐ N. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions.

☐ ☐ * O. This transfer is to the first purchaser of a new building containing an active solar energy system.

* Please refer to the instructions for Part 1.

Please provide any other information that will help the Assessor understand the nature of the transfer.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

PART 2. OTHER TRANSFER INFORMATION

Check and complete as applicable.

A. Date of transfer, if other than recording date: _____

B. Type of transfer:

☐ Purchase ☐ Foreclosure ☐ Gift ☐ Trade or exchange ☐ Merger, stock, or partnership acquisition (Form BOE-100-B)

☐ Contract of sale. Date of contract: _____ ☐ Inheritance. Date of death: _____

☐ Sale/leaseback ☐ Creation of a lease ☐ Assignment of a lease ☐ Termination of a lease. Date lease began: _____

Original term in years *(including written options)*: _____ Remaining term in years *(including written options)*: _____

☐ Other. Please explain: _____

C. Only a partial interest in the property was transferred. ☐ YES ☐ NO If YES, indicate the percentage transferred: _____%

PART 3. PURCHASE PRICE AND TERMS OF SALE

Check and complete as applicable.

A. Total purchase price $_____

B. Cash down payment or value of trade or exchange excluding closing costs Amount $_____

C. First deed of trust @ _____% interest for _____ years. Monthly payment $_____ Amount $_____

☐ FHA (____Discount Points) ☐ Cal-Vet ☐ VA (____Discount Points) ☐ Fixed rate ☐ Variable rate

☐ Bank/Savings & Loan/Credit Union ☐ Loan carried by seller

☐ Balloon payment $_____ Due date: _____

D. Second deed of trust @ _____% interest for _____ years. Monthly payment $_____ Amount $_____

☐ Fixed rate ☐ Variable rate ☐ Bank/Savings & Loan/Credit Union ☐ Loan carried by seller

☐ Balloon payment $_____ Due date: _____

E. Was an Improvement Bond or other public financing assumed by the buyer? ☐ YES ☐ NO Outstanding balance $_____

F. Amount, if any, of real estate commission fees paid by the buyer which are not included in the purchase price $_____

G. The property was purchased: ☐ Through real estate broker. Broker name: _____ Phone number: ( ) _____

☐ Direct from seller ☐ From a family member-Relationship_____

☐ Other. Please explain: _____

H. Please explain any special terms, seller concessions, broker/agent fees waived, financing, and any other information (e.g., buyer assumed the existing loan balance) that would assist the Assessor in the valuation of your property.

_____

PART 4. PROPERTY INFORMATION

Check and complete as applicable.

A. Type of property transferred

☐ Single-family residence ☐ Co-op/Own-your-own ☐ Manufactured home

☐ Multiple-family residence. Number of units: _____ ☐ Condominium ☐ Unimproved lot

☐ Other. Description: (i.e., timber, mineral, water rights, etc.) ☐ Timeshare ☐ Commercial/Industrial

_____

B. ☐ YES ☐ NO Personal/business property, or incentives, provided by seller to buyer are included in the purchase price. Examples of personal property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships, etc. Attach list if available.

If YES, enter the value of the personal/business property: $ _____ Incentives $ _____

C. ☐ YES ☐ NO A manufactured home is included in the purchase price.

If YES, enter the value attributed to the manufactured home: $ _____

☐ YES ☐ NO The manufactured home is subject to local property tax. If NO, enter decal number: _____

D. ☐ YES ☐ NO The property produces rental or other income.

If YES, the income is from: ☐ Lease/rent ☐ Contract ☐ Mineral rights ☐ Other: _____

E. The condition of the property at the time of sale was: ☐ Good ☐ Average ☐ Fair ☐ Poor

Please describe: _____

CERTIFICATION

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. ***This declaration is binding on each and every buyer/transferee.***

SIGNATURE OF BUYER/TRANSFEREE OR CORPORATE OFFICER ▶	DATE	TELEPHONE ( )
NAME OF BUYER/TRANSFEREE/LEGAL REPRESENTATIVE/CORPORATE OFFICER (PLEASE PRINT)	TITLE	EMAIL ADDRESS

The Assessor's office may contact you for additional information regarding this transaction.

IMPORTANT NOTICE

The law requires any transferee acquiring an interest in real property or manufactured home subject to local property taxation, and that is assessed by the county assessor, to file a change in ownership statement with the county recorder or assessor. The change in ownership statement must be filed at the time of recording or, if the transfer is not recorded, within 90 days of the date of the change in ownership, except that where the change in ownership has occurred by reason of death the statement shall be filed within 150 days after the date of death or, if the estate is probated, shall be filed at the time the inventory and appraisal is filed. The failure to file a change in ownership statement within 90 days from the date a written request is mailed by the assessor results in a penalty of either: (1) one hundred dollars ($100), or (2) 10 percent of the taxes applicable to the new base year value reflecting the change in ownership of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars ($5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars ($20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. The assessor is required to mail the request to file a change in ownership statement to the transferee at the address specified for mailing tax information on either the recorded instrument, the document evidencing a transfer of an interest in real property or manufactured home, or on the filed preliminary change in ownership report, or, if an address is not specified for mailing tax information, to any address reasonably known to the assessor. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes, and be subject to the same penalties for nonpayment.

ADDITIONAL INFORMATION

NAME AND MAILING ADDRESS OF BUYER: Please make necessary corrections to the printed name and mailing address. Enter Assessor's Parcel Number, name of seller, buyer's daytime telephone number, buyer's email address, and street address or physical location of the real property.

NOTE: Your telephone number and/or email address is very important. If there is a question or a problem, the Assessor needs to be able to contact you.

MAIL PROPERTY TAX INFORMATION TO: Enter the name, address, city, state, and zip code where property tax information should be mailed. This must be a valid mailing address.

PRINCIPAL RESIDENCE: To help you determine your principal residence, consider (1) where you are registered to vote, (2) the home address on your automobile registration, and (3) where you normally return after work. If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year. Check YES if the property is intended as your principal residence, and indicate the date of occupancy or intended occupancy.

PART 1: TRANSFER INFORMATION

If you check YES to any of these statements, the Assessor may ask for supporting documentation.

C,D,E, F: If you checked YES to any of these statements, you may qualify for a property tax reassessment exclusion, which may allow you to maintain your property's previous tax base. **A claim form must be filed and all requirements met in order to obtain any of these exclusions.** Contact the Assessor for claim forms. NOTE: If you give someone money or property during your life, you may be subject to federal gift tax. You make a gift if you give property (including money), the use of property, or the right to receive income from property, without expecting to receive something of at least equal value in return. The transferor (donor) may be required to file Form 709, Federal Gift Tax Return, with the Internal Revenue Service if they make gifts in excess of the annual exclusion amount.

G: Check YES if the reason for recording is to correct a name already on title [e.g., Mary Jones, who acquired title as Mary J. Smith, is granting to Mary Jones]. This is not for use when a name is being removed from title.

H: Check YES if the change involves a lender, who holds title for security purposes on a loan, and who has no other beneficial interest in the property.

> "**Beneficial interest**" is the right to enjoy all the benefits of property ownership. Those benefits include the right to use, sell, mortgage, or lease the property to another. A beneficial interest can be held by the beneficiary of a trust, while legal control of the trust is held by the trustee.

I: A "**cosigner**" is a third party to a mortgage/loan who provides a guarantee that a loan will be repaid. The cosigner signs an agreement with the lender stating that if the borrower fails to repay the loan, the cosigner will assume legal liability for it.

M: This is primarily for use when the transfer is into, out of, or between legal entities such as partnerships, corporations, or limited liability companies. Check YES only if the interest held in each and every parcel being transferred remains exactly the same.

N: Check YES only if property is subject to subsidized low-income housing requirements with governmentally imposed restrictions; property may qualify for a restricted valuation method (i.e., may result in lower taxes).

O: If you checked YES, you may qualify for a new construction property tax exclusion. **A claim form must be filed and all requirements met in order to obtain the exclusion.** Contact the Assessor for a claim form.

PART 2: OTHER TRANSFER INFORMATION

A: The date of recording is rebuttably presumed to be the date of transfer. If you believe the date of transfer was a different date (e.g., the transfer was by an unrecorded contract, or a lease identifies a specific start date), put the date you believe is the correct transfer date. If it is not the date of recording, the Assessor may ask you for supporting documentation.

B: Check the box that corresponds to the type of transfer. If OTHER is checked, please provide a detailed description. Attach a separate sheet if necessary.

PART 3: PURCHASE PRICE AND TERMS OF SALE

It is important to complete this section completely and accurately. The reported purchase price and terms of sale are important factors in determining the assessed value of the property, which is used to calculate your property tax bill. Your failure to provide any required or requested information may result in an inaccurate assessment of the property and in an overpayment or underpayment of taxes.

A. Enter the total purchase price, not including closing costs or mortgage insurance.

> **"Mortgage insurance"** is insurance protecting a lender against loss from a mortgagor's default, issued by the FHA or a private mortgage insurer.

B. Enter the amount of the down payment, whether paid in cash or by an exchange. If through an exchange, exclude the closing costs.

> **"Closing costs"** are fees and expenses, over and above the price of the property, incurred by the buyer and/or seller, which include title searches, lawyer's fees, survey charges, and document recording fees.

C. Enter the amount of the First Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

> A **"balloon payment"** is the final installment of a loan to be paid in an amount that is disproportionately larger than the regular installment.

D. Enter the amount of the Second Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

E. If there was an assumption of an improvement bond or other public financing with a remaining balance, enter the outstanding balance, and mark the applicable box.

> An **"improvement bond or other public financing"** is a lien against real property due to property-specific improvement financing, such as green or solar construction financing, assessment district bonds, Mello-Roos (a form of financing that can be used by cities, counties and special districts to finance major improvements and services within the particular district) or general improvement bonds, etc. Amounts for repayment of contractual assessments are included with the annual property tax bill.

F. Enter the amount of any real estate commission fees paid by the buyer which are not included in the purchase price.

G. If the property was purchased through a real estate broker, check that box and enter the broker's name and phone number. If the property was purchased directly from the seller (who is not a family member of one of the parties purchasing the property), check the "Direct from seller" box. If the property was purchased directly from a member of your family, or a family member of one of the parties who is purchasing the property, check the "From a family member" box and indicate the relationship of the family member (e.g., father, aunt, cousin, etc.). If the property was purchased by some other means (e.g., over the Internet, at auction, etc.), check the "OTHER" box and provide a detailed description (attach a separate sheet if necessary).

H. Describe any special terms (e.g., seller retains an unrecorded life estate in a portion of the property, etc.), seller concessions (e.g., seller agrees to replace roof, seller agrees to certain interior finish work, etc.), broker/agent fees waived (e.g., fees waived by the broker/agent for either the buyer or seller), financing, buyer paid commissions, and any other information that will assist the Assessor in determining the value of the property.

PART 4: PROPERTY INFORMATION

A. Indicate the property type or property right transferred. Property rights may include water, timber, mineral rights, etc.

B. Check YES if personal, business property or incentives are included in the purchase price in Part 3. Examples of personal or business property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships (golf, health, etc.), ski lift tickets, homeowners' dues, etc. Attach a list of items and their purchase price allocation. An adjustment will not be made if a detailed list is not provided.

C. Check YES if a manufactured home or homes are included in the purchase price. Indicate the purchase price directly attributable to each of the manufactured homes. If the manufactured home is registered through the Department of Motor Vehicles in lieu of being subject to property taxes, check NO and enter the decal number.

D. Check YES if the property was purchased or acquired with the intent to rent or lease it out to generate income, and indicate the source of that anticipated income. Check NO if the property will not generate income, or was purchased with the intent of being owner-occupied.

E. Provide your opinion of the condition of the property at the time of purchase. If the property is in "fair" or "poor" condition, include a brief description of repair needed.

BOE-502-D (P1) REV. 07 (05-13)

CHANGE IN OWNERSHIP STATEMENT
DEATH OF REAL PROPERTY OWNER

This notice is a request for a completed Change in Ownership Statement. Failure to file this statement will result in the assessment of a penalty.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

Section 480(b) of the Revenue and Taxation Code requires that the personal representative file this statement with the Assessor in each county where the decedent owned property at the time of death. **File a separate statement for each parcel of real property owned by the decedent.**

NAME OF DECEDENT	DATE OF DEATH

☐ YES ☐ NO Did the decedent have an interest in real property in this county? If **YES**, answer all questions. If **NO**, sign and complete the certification on page 2.

STREET ADDRESS OF REAL PROPERTY	CITY	ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)

DESCRIPTIVE INFORMATION ☑ *(IF APN UNKNOWN)*

- ☐ Copy of deed by which decedent acquired title is attached.
- ☐ Copy of decedent's most recent tax bill is attached.
- ☐ Deed or tax bill is not available; legal description is attached.

DISPOSITION OF REAL PROPERTY ☑

- ☐ Succession without a will
- ☐ Probate Code 13650 distribution
- ☐ Affidavit of death of joint tenant
- ☐ Decree of distribution pursuant to will
- ☐ Action of trustee pursuant to terms of a trust

TRANSFER INFORMATION ☑ Check all that apply and list details below.

- ☐ Decedent's spouse
- ☐ Decedent's registered domestic partner
- ☐ Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* must be filed (see instructions).
- ☐ Decedent's grandchild(ren.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild* must be filed (see instructions).
- ☐ Cotenant to cotenant. If qualified for exclusion from assessment, an *Affidavit of Cotenant Residency* must be filed (see instructions).
- ☐ Other beneficiaries or heirs.
- ☐ A trust.

NAME OF TRUSTEE	ADDRESS OF TRUSTEE

List names and percentage of ownership of all beneficiaries or heirs:

NAME OF BENEFICIARY OR HEIR	RELATIONSHIP TO DECEDENT	PERCENT OF OWNERSHIP RECEIVED

☐ This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).

NOTE: Sale of the property does not relieve the need to file a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* if appropriate.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

☐ YES ☐ NO Will the decree of distribution include distribution of an ownership interest in any legal entity that owns real property in this county? If **YES**, will the distribution result in any person or legal entity obtaining control of more than 50% of the ownership of that legal entity? ☐ YES ☐ NO If **YES**, complete the following section.

NAME AND ADDRESS OF LEGAL ENTITY	NAME OF PERSON OR ENTITY GAINING SUCH CONTROL

☐ YES ☐ NO Was the decedent the lessor or lessee in a lease that had an original term of 35 years or more, including renewal options? If **YES**, provide the names and addresses of all other parties to the lease.

NAME	MAILING ADDRESS	CITY	STATE	ZIP CODE

MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

ADDRESS	CITY	STATE	ZIP CODE

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSONAL REPRESENTATIVE ▶	PRINTED NAME OF PERSONAL REPRESENTATIVE
TITLE	DATE
E-MAIL ADDRESS	DAYTIME TELEPHONE ( )

INSTRUCTIONS

IMPORTANT

Failure to file a Change in Ownership Statement within the time prescribed by law may result in a penalty of either $100 or 10% of the taxes applicable to the new base year value of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars ($5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars ($20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes and subjected to the same penalties for nonpayment.

Section 480 of the Revenue and Taxation Code states, in part:

(a) Whenever there occurs any change in ownership of real property or of a manufactured home that is subject to local property taxation and is assessed by the county assessor, the transferee shall file a signed change in ownership statement in the county where the real property or manufactured home is located, as provided for in subdivision (c). In the case of a change in ownership where the transferee is not locally assessed, no change in ownership statement is required.

(b) The personal representative shall file a change in ownership statement with the county recorder or assessor in each county in which the decedent owned real property at the time of death that is subject to probate proceedings. The statement shall be filed prior to or at the time the inventory and appraisal is filed with the court clerk. In all other cases in which an interest in real property is transferred by reason of death, including a transfer through the medium of a trust, the change in ownership statement or statements shall be filed by the trustee (if the property was held in trust) or the transferee with the county recorder or assessor in each county in which the decedent owned an interest in real property within 150 days after the date of death.

The above requested information is required by law. Please reference the following:

- Passage of Decedent's Property: Beneficial interest passes to the decedent's heirs effectively on the decedent's date of death. However, a document must be recorded to vest title in the heirs. An attorney should be consulted to discuss the specific facts of your situation.
- Change in Ownership: California Code of Regulations, Title 18, Rule 462.260(c), states in part that "[i]nheritance (by will or intestate succession)" shall be "the date of death of decedent."
- Inventory and Appraisal: Probate Code, Section 8800, states in part, "Concurrent with the filing of the inventory and appraisal pursuant to this section, the personal representative shall also file a certification that the requirements of Section 480 of the Revenue and Taxation Code either:
  (1) Are not applicable because the decedent owned no real property in California at the time of death
  (2) Have been satisfied by the filing of a change in ownership statement with the county recorder or assessor of each county in California in which the decedent owned property at the time of death."
- Parent/Child and Grandparent/Grandchild Exclusions: A claim must be filed within three years after the date of death/transfer, but prior to the date of transfer to a third party; or within six months after the date of mailing of a Notice of Assessed Value Change, issued as a result of the transfer of property for which the claim is filed. An application may be obtained by calling XXX-XXX-XXXX.
- Cotenant to cotenant. An affidavit must be filed with the county assessor. An affidavit may be obtained by calling XXX-XXX-XXXX.

This statement will remain confidential as required by Revenue and Taxation Code Section 481, which states in part: "These statements are not public documents and are not open to inspection, except as provided by Section 408."

BOE-571-L (P1) REV. 19 (05-13)

BUSINESS PROPERTY STATEMENT FOR 2014

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2014)

FILE RETURN BY APRIL 1, 2014

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.
FILE A SEPARATE STATEMENT FOR EACH LOCATION.

PART I: GENERAL INFORMATION

COMPLETE (a) THRU (g)

a. Enter type of business: _____

b. Enter local telephone number _____ FAX number _____
E-Mail Address *(optional)* _____

c. Do you own the land at this business location? ☐ Yes ☐ No
If **yes**, is the name on your deed recorded as shown on this statement? ☐ Yes ☐ No

d. When did you start business at this location? DATE: _____
If your business name or location has changed from last year, enter the former name and/or location: _____

e. Enter location of general ledger and all related accounting records (include zip code): _____

f. Enter name and telephone number of authorized person to contact at location of accounting records: _____

g. During the period of January 1, 2013 through December 31, 2013:

(1) Did any individual or legal entity (corporation, partnership, limited liability company, etc.) acquire a "controlling interest" (see instructions for definition) in this business entity? ☐ Yes ☐ No

(2) If YES, did this business entity also own "real property" (see instructions for definition) in California at the time of the acquisition? ☐ Yes ☐ No

(3) If YES to both questions (1) and (2), filer must submit form *BOE-100-B, Statement of Change in Control and Ownership of Legal Entities,* to the State Board of Equalization. See instructions for filing requirements.

PART II: DECLARATION OF PROPERTY BELONGING TO YOU *(attach schedule for any adjustment to cost)*		COST (omit cents) *(see instructions)*	ASSESSOR'S USE ONLY	
1. Supplies				
2. Equipment	*(From line 35)*			
3. Equipment out on lease, rent, or conditional sale to others	*(Attach Schedule)*			
4. Bldgs., Bldg. Impr., and/or Leasehold Impr., Land Impr., Land	*(From line 71)*			
5. Construction In Progress	*(Attach Schedule)*			
6. Alternate Schedule A	*(See instructions)*			
7.				
8.				

PART III: DECLARATION OF PROPERTY BELONGING TO OTHERS – IF NONE WRITE "NONE"

(SPECIFY TYPE BY CODE NUMBER)

Report conditional sales contracts that are not leases on Schedule A

1. Leased equipment
2. Lease-purchase option equipment
3. Capitalized leased equipment
4. Vending equipment
5. Other businesses
6. Government-owned property

	Tax Obligation: A. Lessor B. Lessee	Year of Acq.	Year of Mfr.	Description and Lease or Identification Number	Cost to Purchase New	Annual Rent
9. Lessor's name Mailing address						
10. Lessor's name Mailing address						

OWNERSHIP TYPE (☑)

- Proprietorship ☐
- Partnership ☐
- Corporation ☐
- Other _____ ☐

BUSINESS DESCRIPTION (☑)

- Retail ☐
- Wholesale ☐
- Manufacturer ☐
- Service/Professional ☐

DECLARATION BY ASSESSEE

***Note:* The following declaration must be completed and signed. If you do not do so, it may result in penalties.**

I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2014.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶		DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT* *(typed or printed)*		TITLE
NAME OF LEGAL ENTITY *(other than DBA) (typed or printed)*		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS *(typed or printed)*	TELEPHONE NUMBER ( )	TITLE

**Agent: See page 7 for Declaration by Assessee instructions.*

THIS STATEMENT SUBJECT TO AUDIT

INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH THE STATE BOARD OF EQUALIZATION

SCHEDULE A — COST DETAIL: EQUIPMENT *(Do not include property reported in Part III.)*

Include expensed equipment and fully depreciated items. Include sales or use tax (see instructions for important use tax information), freight and installation costs. Attach schedules as needed. Lines 18, 32, 33, and 45 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	1. MACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION, OR TRADE *(do not include licensed vehicles)*					2. OFFICE FURNITURE AND EQUIPMENT			3. OTHER EQUIPMENT *(describe)*			Calendar Year of Acq.	4. TOOLS, MOLDS, DIES, JIGS		
		COST	ASSESSOR'S USE ONLY				COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY			COST	ASSESSOR'S USE ONLY	
11	2013												2013			
12	2012												2012			
13	2011												2011			
14	2010												2010			
15	2009												2009			
16	2008												2008			
17	2007												2007			
18	2006												Prior			
19	2005												Total			
20	2004												Calendar Year of Acq.	5a. PERSONAL COMPUTERS		
21	2003															
22	2002													COST	ASSESSOR'S USE ONLY	
23	2001												2013			
24	2000												2012			
25	1999												2011			
26	1998												2010			
27	1997												2009			
28	1996												2008			
29	1995												2007			
30	1994												2006			
31	1993												2005			
32	1992												Prior			
33	Prior												Total			
34	Total												Calendar Year of Acq.	5b. LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES		
35	Add TOTALS on lines 19, 33, 34, 46 and any additional schedules. ENTER HERE AND ON PART II, LINE 2													COST	ASSESSOR'S USE ONLY	
36	ASSESSOR'S USE ONLY												2013			
37	CLASSIFICATION	COL	FULL VALUE BASE	FULL VALUE	PERS. PROP. RCLND	PERS. PROP. ADJUSTMENT	PERS. PROP. FULL VALUE						2012			
38	Machinery & equipment	1											201			
39	Office furniture & equipment	2											2010			
40	Tools, molds, dies & jigs	4											2009			
41	Personal Computers	5a											2008			
42	LAN and Mainframe	5b											2007			
43													2006			
44	Other equipment	3											2005			
45	Schedule B — Fixtures	–											Prior			
46	TOTALS												Total			

SCHEDULE B — COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT

Attach schedules as needed. Line 69 "Prior"— Report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS						3. LAND IMPROVEMENTS *(e.g., blacktop, curbs, fences)*			4. LAND AND LAND DEVELOPMENT *(e.g., fill, grading)*		
		1. STRUCTURE ITEMS ONLY *(see instructions)*			2. FIXTURES ONLY *(see instructions)*								
		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY	
47	2013												
48	2012												
49	2011												
50	2010												
51	2009												
52	2008												
53	2007												
54	2006												
55	2005												
56	2004												
57	2003												
58	2002												
59	2001												
60	2000												
61	1999												
62	1998												
63	1997												
64	1996												
65	1995												
66	1994												
67	1993												
68	1992												
69	Prior												
70	Total												
71	Add TOTALS on line 70 and any additional schedules. ENTER HERE AND ON PART II, LINE 4												
72	Have you received allowances for tenant improvements for the current reporting period that are not reported above? ☐ Yes ☐ No If **yes** indicate amount $ _____												

REMARKS:

OFFICIAL REQUEST

DO NOT RETURN THESE INSTRUCTIONS

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable business property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

If you own taxable personal property in any other county whose aggregate cost is $100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not you are requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor regardless of aggregate cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION BY ASSESSEE" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain **all** the information requested by the statement and these instructions. The attachments must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-L.

THIS STATEMENT IS SUBJECT TO AUDIT.	**THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.**	**IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.**

INSTRUCTIONS

(complete the statement as follows)

NAME. If the information has been preprinted by the Assessor, make necessary corrections. **INDIVIDUALS**, enter the last name first, then the first name and middle initial. **PARTNERSHIPS** must enter at least two names, showing last name, first name and middle initial for each partner. **CORPORATIONS** report the full corporate name. If the business operates under a **DBA** (Doing Business As) or **FICTITIOUS NAME**, enter the DBA (Fictitious) name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

LOCATION OF THE PROPERTY. Enter the complete street address. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment leased or rented to others, when any such properties are situated at many locations within this county.

USE TAX INFORMATION

California use tax is imposed on consumers of tangible personal property that is used, consumed, given away or stored in this state. Businesses must report and pay use tax on items purchased from out-of-state vendors not required to collect California tax on their sales. If your business is not required to have a seller's permit with the State Board of Equalization, the use tax may be reported and paid on your California State Income Tax Return or directly to the State Board of Equalization on the tax return provided in Publication 79-B, *California Use Tax*. Obtain additional use tax information by calling the State Board of Equalization Information Center at 800-400-7115 or from the website - www.boe.ca.gov/sutax/usetaxreturn.htm.

Part I: GENERAL INFORMATION

[complete items (a) through (g)]

OWNERSHIP OF LAND — (c). Check either the YES or the NO box to indicate whether you own the land at the LOCATION OF THE PROPERTY shown on this statement. If YES is checked, verify the official RECORDED NAME on your DEED. If it agrees with the name shown on this statement, check the second YES box. If it does **not** agree, check the second NO box.

LOCATION OF RECORDS — (e and f). Enter the address or addresses at which your general ledger and all related accounting records are maintained and available for audit. If you enter your tax agent or representative's address, indicate whether all or only part of the records are at that address, and the location of the remainder, if applicable.

PROPERTY TRANSFER — (g).

Real Property – For purposes of reporting a change in control, real property includes land, structures, or fixtures owned or held under lease from (1) a private owner if the remaining term of the lease exceeds 35 years, including written renewal options, (2) a public owner (any arm or agency of local, state, or federal government) for any term or (3) mineral rights owned or held on lease for any term, whether in production or not.

Controlling Interest – When any person or legal entity obtains more than 50 percent of the voting stock of a corporation, or more than a 50 percent ownership interest in any other type of legal entity. The interest obtained includes what is acquired directly or indirectly by a parent or affiliated entity.

Forms, Filing Requirements & Penalty Information – Contact the Legal Entity Ownership Program Section at 916-274-3410 or refer to the Board's website at *www.boe.ca.gov* to obtain form BOE-100-B, applicable filing requirements, and penalty information.

Part II: DECLARATION OF PROPERTY BELONGING TO YOU

Report book cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges for buildings and improvements that are constructed or otherwise produced for an enterprise's own use (including assets constructed or produced by others) for which deposits or progress payments have been made. **Do not** include finance charges for purchased equipment.

LINE 1. SUPPLIES. Report supplies on hand, such as stationery and office supplies, chemicals used to produce a chemical or physical reaction, janitorial and lavatory supplies, fuel, sandpaper, etc., at their current replacement costs. Include medical, legal, or accounting supplies held by a person in connection with a profession that is primarily a service activity. **Do not** include supplies which will become a component part of the product you manufacture or sell.

LINE 2. EQUIPMENT. Enter total from Schedule A, line 35 *(see instructions for Schedule A).*

LINE 3. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS. Report cost on line 3 and attach schedules showing the following: equipment actually out on lease or rent, equipment out on a conditional sale agreement, and equipment held for lease or rent which you have used or intend to use must be reported. Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

Equipment out on lease, rent, or conditional sale. (1) Name and address of party in possession, (2) location of the property, (3) quantity and description, (4) date of acquisition, (5) your cost, selling price, and annual rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, or other — explain), (9) whether a lease or a conditional sale agreement. If the property is used by a free public library or a free museum or is **used exclusively** by a public school, community college, state college, state university, church, or a nonprofit college it may be exempt from property taxes, provided the lessor's exemption claim is filed by February 15. Obtain BOE-263, *Lessors' Exemption Claim*, from the Assessor. **Also include equipment on your premises held for lease or rent which you have used or intend to use.** Report your cost and your selling price by year of acquisition.

LINE 4. BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT. Enter total from Schedule B, line 71 *(see instructions for Schedule B).*

LINE 5. CONSTRUCTION IN PROGRESS. If you have unallocated costs of construction in progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on PART II, line 5.

LINE 6. ALTERNATE OR IN-LIEU SCHEDULE. If the Assessor enclosed BOE-571-L, *Alternate Schedule A*, with this property statement, complete the alternate schedule as directed and report the total cost on line 6.

LINES 7-8. OTHER. Describe and report the cost of tangible property not reported elsewhere on this form.

Part III: DECLARATION OF PROPERTY BELONGING TO OTHERS

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address. If it is leased equipment, read your agreement carefully and enter A (Lessor) or B (Lessee), and whether lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

1. LEASED EQUIPMENT. Report the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in Schedule A or B *(see No. 3, below)*.
2. LEASE-PURCHASE OPTION EQUIPMENT. Report here all equipment acquired on lease-purchase option on which the **final payment remains to be made.** Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. **If final payment has been made**, report full cost in Schedule A or B *(see No. 3, below)*.
3. CAPITALIZED LEASED EQUIPMENT. Report here all leased equipment that has been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). **Do not** include in Schedule A or B unless final payment has been made.

4. VENDING EQUIPMENT. Report the model and description of the equipment; **do not** include in Schedule A.
5. OTHER BUSINESSES. Report other businesses on your premises.
6. GOVERNMENT-OWNED PROPERTY. If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency which owns the property, and a description of the property.

SCHEDULE A — COST DETAIL: EQUIPMENT

Do not include property already reported in Part III.

LINES 11-46. Enter in the appropriate column the cost of your equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in PART III). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10, of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the equipment. Exclude the cost of equipment actually removed from the site. The cost of equipment retired but not removed from the site must be reported. Segregate and report on PART II, line 3, the cost of equipment out on lease or rent.

Include special mobile equipment (SE Plates). Exclude motor vehicles licensed for operation on the highways. However, you must report overweight and oversized rubber-tired vehicles, except licensed commercial vehicles and cranes, which require permits issued by the Department of Transportation to operate on the highways. If you have paid a license fee prior to January 1 on these large vehicles, contact the Assessor for an *Application for Deduction of Vehicle License Fees from Property Tax* and file it with the Tax Collector. Report overweight and oversized vehicles in Column 3.

Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column 1. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. Personal Computers should be reported on Schedule A, column 5a; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported on Schedule A, column 5b. Personal computers include the following: Desktops, Docking Stations, Ink Jet Printers, Laptops, Laser Printers, Mini Towers, Monitors, Netbooks, Notebooks, PC Power Supply, Scanners, Workstations. Local Area Network Equipment includes the following: External Storage Devices, Hubs, Mainframes, Network Attached Storage Devices, Routers, Servers, Switches. LAN Components include, but are not limited to, the following: Network Disk & Tape Drives, Network Fan Trays, Network Memory, Network Portable Storage Devices, Network Power Supply, Network Adaptors, Network Interface Cards, Network Processors.

If necessary, asset titles in Schedule A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

LINES 18, 32, 33 and 45. For "prior" years acquisition, you must attach a separate schedule detailing the cost of such equipment by year(s) of acquisition. Enter the total cost of all such acquisitions on lines 18, 32, 33 and 45.

LINE 35. Add totals on lines 19, Column 4; line 33, Column 5a; line 34, Columns 1, 2, 3; line 46, Column 5b; and any additional schedules. Enter the same figure on PART II, line 2, that you entered in the box.

SCHEDULE B — COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT

LINES 47-71. Report by calendar year of acquisition the original or allocated costs (per your books and records) of buildings and building or leasehold improvements; land improvements; land and land development owned by you at this location on January 1. Include finance charges for buildings or improvements which have been constructed for an enterprise's own use. If no finance charges were incurred because funding was supplied by the owner, then indicate so in the remarks. In the appropriate column enter costs, including cost of fully depreciated items, by the calendar year of acquisition and total each column. Do not include items that are reported in Schedule A.

If you had any additions or disposals reported in Columns 1, 2, 3, or 4 during the period of January 1, 2013 through December 31, 2013, attach a schedule showing the month and year and description of each addition and disposal. Enclosed for this purpose is BOE-571-D, *Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported on Schedule B of the Business Property Statement*. If additional forms are needed, photocopy the enclosed BOE-571-D.

Segregate the buildings and building or leasehold improvements into the two requested categories (items which have dual function will be classified according to their primary function). Examples of some property items and their most common categorization are listed below:

EXAMPLES OF STRUCTURE ITEMS, Column 1

An improvement will be classified as a structure when its primary use or purpose is for housing or accommodation of personnel, personalty, or fixtures and has no direct application to the process or function of a trade, industry, or profession.

Air conditioning (except process cooling)
Boilers (except manufacturing process)
Central heating & cooling plants
Craneways
Elevators
Environmental control devices (if an integral part of the structure)
Fans & ducts (part of an air circulation system for the building)
Fire alarm systems
Partitions (floor to ceiling)
Pipelines, pipe supports & pumps used to operate the facilities of a building
Pits not used in the trade or process
Railroad spurs
Refrigeration systems (integral part of the building)
Refrigerators, walk-in (excluding operating equipment) which are an integral part of the building
Restaurants — rough plumbing to fixtures
Safes — imbedded
Signs which are an integral part of the building excluding sign cabinet (face & lettering)
Silos or tanks when primarily used for storage or distribution
Sprinkler systems
Store fronts
Television & radio antenna towers

EXAMPLES OF FIXTURE ITEMS, Column 2

An improvement will be classified as a fixture if its use or purpose directly applies to or augments the process or function of a trade, industry, or profession.

Air conditioning (process cooling)
Boilers (manufacturing process)
Burglar alarm systems
Conveyors (to move materials and products)
Cranes — traveling
Environmental control devices (used in production process)
Fans & ducts (used for processing)
Floors, raised computer rooms
Furnaces, process
Ice dispensers, coin operated
Machinery fdns. & pits (not part of normal flooring fdns.)
Permanent partitions (less than floor to ceiling)
Pipelines, pipe supports, pumps used in the production process
Pits used as clarifiers, skimmers, sumps & for greasing in the trade or manufacturing process
Plumbing — special purpose
Power wiring, switch gear & power panels used in mfg. process.
Refrigeration systems (not an integral part of the building)
Refrigerators, walk-in unitized; including operating equipment
Restaurant equipment used in food & drink preparation or service (plumbing fixtures, sinks, bars, soda fountains, booths & counters, garbage disposals, dishwashers, hoods, etc.)
Scales including platform & pit
Signs — all sign cabinets (face) & free standing signs including supports
Silos or tanks when primarily used for processing

LINE 69. If you have items reportable in Schedule B which were acquired in 1991 or previously, you **must** attach a separate schedule detailing the cost of such items by year(s) of acquisition. Enter the total cost of such items on line 69.

LINE 71. Add totals on line 70 and any additional schedules. Enter the same figure on PART II, line 4 that you entered in the box.

LINE 72. Report tenant improvements for which you received allowances during this reporting period that are not reported on Schedule B.

DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company** (LLC), the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

BOE-571-S (P1) REV. 17 (05-13)

BUSINESS PROPERTY STATEMENT FOR 2014

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2014)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

FILE RETURN BY APRIL 1, 2014

LOCATION OF THE BUSINESS PROPERTY
STREET
CITY

(File a separate statement for each location.)

PART I: GENERAL INFORMATION

COMPLETE (a) THRU (g)

a. Enter type of business: _____

b. Enter local telephone no. _____ FAX no. _____

E-mail Address *(optional)* _____

c. Do you own the land at this business location? ☐ Yes ☐ No
If **yes**, is the name on your deed recorded as shown on this statement? ☐ Yes ☐ No

d. When did you start business at this location? DATE: _____

e. Enter location of general ledger and all related accounting records *(include zip code)*:

f. Enter name and telephone number of authorized person to contact at location of accounting records: _____

g. During the period of January 1, 2013, through December 31, 2013:

(1) Did any individual or legal entity (corporation, partnership, limited liability company, etc.) acquire a "controlling interest" (see instructions for definition) in this business entity? ☐ Yes ☐ No

(2) If YES, did this business entity also own "real property" (see instructions for definition) in California at the time of the acquisition? ☐ Yes ☐ No

(3) If YES to both questions (1) and (2), filer must submit form *BOE-100-B, Statement of Change in Control and Ownership of Legal Entities,* to the State Board of Equalization. See instructions for filing requirements.

PART II: DECLARATION OF PROPERTY BELONGING TO YOU

(attach schedule for any adjustment to cost)

	COST (omit cents) (see instructions)	ASSESSOR'S USE ONLY	
1. Supplies			
2. Equipment *(From Schedule A, line 34A)*			
3. Equipment out on lease, rent, or conditional sale to others *(Attach Schedule)*			
4. Structure and fixture items *(From Schedule A, line 34B)*			
5. Construction In Progress *(Attach Schedule)*			
6.			
7.			

PART III: DECLARATION OF PROPERTY BELONGING TO OTHERS – IF NONE WRITE "NONE"

(SPECIFY TYPE BY CODE NUMBER)
Report conditional sales contracts that are not leases on Schedule A

1. Leased equipment
2. Lease-purchase option equipment
3. Capitalized leased equipment
4. Vending equipment
5. Other businesses
6. Government-owned property

Tax Obligation: A. Lessor B. Lessee

		Year of Acq.	Year of Mfg.	Description and Lease or Identification No.	Cost to Purchase New	Annual Rent
8. Lessor's name Mailing address						
9. Lessor's name Mailing address						

DECLARATION BY ASSESSEE

OWNERSHIP TYPE (☑)

- Proprietorship ☐
- Partnership ☐
- Corporation ☐
- Other _____ ☐

BUSINESS DESCRIPTION (☑)

- Retail ☐
- Wholesale ☐
- Manufacturer ☐
- Service/Professional ☐

Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.

I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2014.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶		DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT* *(typed or printed)*		TITLE
NAME OF LEGAL ENTITY (other than DBA) *(typed or printed)*		FEDERAL EMPLOYER ID NO.
PREPARER'S NAME AND ADDRESS *(typed or printed)*	TELEPHONE NO. ( )	TITLE

** Agent: See page 6 for Declaration by Assessee instructions.*

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

SCHEDULE A — COST DETAIL: EQUIPMENT *(Do not include property reported in Part III.)*

Include expensed equipment and fully depreciated items. Include sales or use tax, freight and installation costs.
Attach schedules as needed. "Prior"— Report detail by year(s) of acquisition on a schedule.

LINE NO	Calendar Year of Acq.	1 MACHINERY AND EQUIPMENT			2 OFFICE FURNITURE AND EQUIPMENT			3 STRUCTURE ITEMS ONLY *(see instructions)*			4 FIXTURE ITEMS ONLY *(see instructions)*			Calendar Year of Acq.	5a. PERSONAL COMPUTERS		
		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY			COST	ASSESSOR'S USE ONLY	
10	2013													2013			
11	2012													2012			
12	2011													2011			
13	2010													2010			
14	2009													2009			
15	2008													2008			
16	2007													2007			
17	2006													2006			
18	2005													2005			
19	2004													Prior			
20	2003													Total			
21	2002													Calendar Year of Acq.	5b. LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES		
22	2001																
23	2000														COST	ASSESSOR'S USE ONLY	
24	1999													2013			
25	1998													2012			
26	1997													2011			
27	1996													2010			
28	1995													2009			
29	1994													2008			
30	1993													2007			
31	1992													2006			
32	Prior													2005			
33	Total													Prior			
34A	ADD TOTALS ON LINE 33, COLS. 1 & 2 AND LINES 20 AND 34C OF COL. 5. ENTER HERE AND ON PART II, LINE 2				34B			ADD TOTALS ON LINE 33, COLS. 3 & 4. ENTER HERE AND ON PART II, LINE 4					34C	Total			

If you had any additions or disposals of equipment reported in Column 3, Structure Items, during the period January 1, 2013 through December 31, 2013, attach a schedule showing the month and year and description of each addition and disposal. A form for this purpose, BOE-571-D, *Supplemental Schedule for Reporting Monthly Acquisitions and Disposals*, is available from the Assessor's Office.

ASSESSOR'S USE ONLY

CLASSIFICATION	COL.	FIXTURES FULL VALUE	PERSONAL PROPERTY RCLND	ADJUSTMENTS	PERSONAL PROPERTY FULL VALUE
Machinery & equipment	1				
Office furniture & equipment	2				
Structures	3				
Fixtures	4				
Personal Computers	5a				
LAN and Mainframe	5b				
Attached schedules					
TOTALS					

THIS STATEMENT SUBJECT TO AUDIT

OFFICIAL REQUEST

DO NOT RETURN THESE INSTRUCTIONS

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable business property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

If you own taxable personal property in any other county whose aggregate cost is $100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not you are requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor regardless of cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain **all** the information requested by the statement and these instructions, the attachments must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-S.

THIS STATEMENT IS SUBJECT TO AUDIT.	THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.

INSTRUCTIONS

(complete the statement as follows)

NAME AND MAILING ADDRESS

If the information has been preprinted by the Assessor, make necessary corrections. **INDIVIDUALS,** enter the last name first, then the first name and middle initial. **LEGAL ENTITIES: PARTNERSHIPS** must enter at least two names, showing last name, first name and middle initial for each partner; **CORPORATIONS** report the full corporate name. If the business operates under a **DBA** (Doing Business As) or **FICTITIOUS NAME**, enter the DBA (Fictitious) name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

LOCATION OF THE PROPERTY. Enter the complete street address. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment or equipment leased or rented to others, when any such properties are situated at many locations within this county.

Part I: GENERAL INFORMATION

[complete items (a) through (g)]

OWNERSHIP OF LAND — (c). Check either the YES or the NO box to indicate whether you own the land at the LOCATION OF THE PROPERTY shown on this statement. If YES is checked, verify the official RECORDED NAME on your DEED. If it agrees with the name shown on this statement, check the second YES box. If it does **not** agree, check the second NO box.

LOCATION OF RECORDS — (e and f). Enter the address or addresses at which your general ledger and all related accounting records are maintained and available for audit. If you enter your tax agent or representative's address, indicate whether all or only part of the records are at that address, and the location of the remainder, if applicable.

PROPERTY TRANSFER — (g).

Real Property – For purposes of reporting a change in control, real property includes land, structures, or fixtures owned or held under lease from (1) a private owner if the remaining term of the lease exceeds 35 years, including written renewal options, (2) a public owner (any arm or agency of local, state, or federal government) for any term or (3) mineral rights owned or held on lease for any term, whether in production or not.

Controlling Interest – When any person or legal entity obtains more than 50 percent of the voting stock of a corporation, or more than a 50 percent ownership interest in any other type of legal entity. The interest obtained includes what is acquired directly or indirectly by a parent or affiliated entity.

Forms, Filing Requirements & Penalty Information – Contact the Legal Entity Ownership Program Section at 916-274-3410 or refer to the Board's website at *www.boe.ca.gov* to obtain form BOE-100-B, applicable filing requirements, and penalty information.

Part II: DECLARATION OF PROPERTY BELONGING TO YOU

Report book cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges, where applicable, for self-constructed equipment. **Do not** include finance charges for purchased equipment.

LINE 1. SUPPLIES. Report supplies on hand, such as stationery and office supplies, chemicals used to produce a chemical or physical reaction, janitorial and lavatory supplies, fuel, sandpaper, etc., at their current replacement costs. Include medical, legal, or accounting supplies held by a person in connection with a profession that is primarily a service activity. **Do not** include supplies which will become a component part of the product you manufacture or sell.

LINE 2. EQUIPMENT. Enter total from Schedule A, line 34A *(see instructions for Schedule A, Columns 1 & 2)*.

LINE 3. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS. Report cost on line 3 and attach schedules showing the following (equipment actually out on lease or rent, equipment out on a conditional sale agreement, and equipment held for lease or rent which you have used or intend to use must be reported). Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

Equipment out on lease, rent, or conditional sale. (1) Name and address of party in possession, (2) location of the property, (3) quantity and description, (4) date of acquisition, (5) your cost, selling price, and annual rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, or other — explain), (9) whether a lease or a conditional sale agreement. If the property is used by a free public library or a free museum or is **used exclusively** by a public school, community college, state college, state university, church, or a nonprofit college it may be exempt from property taxes, provided the *Lessors' Exemption Claim* is filed by February 15. Obtain BOE-263, *Lessors' Exemption Claim*, from the Assessor. **Also include equipment on your premises held for lease or rent which you have used or intend to use.** Report your cost and your selling price by year of acquisition.

LINE 4. STRUCTURE AND FIXTURE ITEMS. Enter total from Schedule A, line 34B *(see instructions for Schedule A, Columns 3 & 4)*.

LINE 5. CONSTRUCTION IN PROGRESS. If you have unallocated costs of construction-in-progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on Part II, line 5.

LINES 6-7. Describe and report the cost of tangible property not reported elsewhere on this form.

Part III: DECLARATION OF PROPERTY BELONGING TO OTHERS

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address. If it is leased equipment, read your agreement carefully and enter A (Lessor) or B (Lessee), and whether lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

1. LEASED EQUIPMENT. Report the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in Schedule A *(see No. 3, below)*.

2. LEASE-PURCHASE OPTION EQUIPMENT. Report here all equipment acquired on lease-purchase option on which the **final payment remains to be made.** Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. **If final payment has been made**, report full cost in Schedule A *(see No. 3, below)*.

3. CAPITALIZED LEASED EQUIPMENT. Report here all leased equipment that has been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). **Do not** include a Schedule A unless final payment has been made.

4. VENDING EQUIPMENT. Report the model and description of the equipment; **do not** include in Schedule A.

5. OTHER BUSINESSES. Report other businesses on your premises.

6. GOVERNMENT-OWNED PROPERTY. If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency which owns the property, and a description of the property.

SCHEDULE A — COST DETAIL: EQUIPMENT — COLUMNS 1, 2, & 5

Do not include property already reported in Part III.

LINES 10-32 OF COLUMNS 1 & 2, AND LINES 10-19 AND 24-33 OF COLUMN 5.
Enter in the appropriate column the cost of your equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in Part III). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10,

of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the equipment. Exclude the cost of equipment actually removed from the site. The cost of equipment retired but not removed from the site must be reported. Segregate and report on Part II, line 3 the cost of equipment out on lease or rent.

Include special mobile equipment (SE Plates). Exclude motor vehicles licensed for operation on the highways. However, you must report overweight and oversized rubber-tired vehicles, except licensed commercial vehicles and cranes, which require permits issued by the Department of Transportation to operate on the highways. If you have paid a license fee prior to January 1 on these large vehicles, contact the Assessor for an *Application for Deduction of Vehicle License Fees from Property Tax* and file it with the Tax Collector. Report overweight and oversized vehicles as “Other Equipment” *(attach schedule)* and enter in Part II, line 6.

Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column 1. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. Personal Computers should be reported on Schedule A, column 5a; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported on Schedule A, column 5b. Personal computers include the following: Desktops, Docking Stations, Ink Jet Printers, Laptops, Laser Printers, Mini Towers, Monitors, Netbooks, Notebooks, PC Power Supply, Scanners, Workstations. Local Area Network Equipment includes the following: External Storage Devices, Hubs, Mainframes, Network Attached Storage Devices, Routers, Servers, Switches. LAN Components include, but are not limited to, the following: Network Disk & Tape Drives, Network Fan Trays, Network Memory, Network Portable Storage Devices, Network Power Supply, Network Adaptors, Network Interface Cards, Network Processors.

If necessary, asset titles in Schedule A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

LINE 32 OF COLUMNS 1 & 2 AND LINES 19 AND 33 OF COLUMN 5. For "prior" years acquisitions, you must attach a separate schedule detailing the cost of such equipment by year of acquisition. Enter the total cost of all such acquisitions on the appropriate line.

LINE 34A, ADD SUM OF TOTALS IN COLUMNS 1 & 2 LINE 33 AND COLUMN 5 LINES 20 AND 34C.
Enter the same figure on Part II, line 2 that you entered in the box.

SCHEDULE A — COST DETAIL: STRUCTURE AND FIXTURE ITEMS — COLUMNS 3 & 4

STRUCTURE ITEMS, Column 3

An improvement will be classified as a structure when its primary use or purpose is for housing or accommodation of personnel, personalty, or fixtures and has no direct application to the process or function of a trade, industry, or profession.

Air conditioning (except process cooling)
Boilers (except manufacturing process)
Central heating & cooling plants
Craneways
Elevators
Environmental control devices (if an integral part of the structure)
Fans & ducts (part of an air circulation system for the building)
Fire alarm systems
Partitions (floor to ceiling)
Pipelines, pipe supports & pumps used to operate the facilities of a building
Pits not used in the trade or process
Railroad spurs
Refrigeration systems (integral part of the building)
Refrigerators, walk-in (excluding operating equipment) which are an integral part of the building
Restaurants — rough plumbing to fixtures
Safes — imbedded
Signs which are an integral part of the building excluding sign cabinet (face & lettering)
Silos or tanks when primarily used for storage or distribution
Sprinkler systems
Store fronts
Television & radio antenna towers

FIXTURE ITEMS, Column 4

An improvement will be classified as a fixture if its use or purpose directly applies to or augments the process or function of a trade, industry, or profession.

Air conditioning (process cooling)
Boilers (manufacturing process)
Burglar alarm systems
Conveyors (to move materials and products)
Cranes — traveling
Environmental control devices (used in production process)
Fans & ducts (used for processing)
Floors, raised computer rooms
Furnaces, process
Ice dispensers, coin operated
Machinery fdns. & pits (not part of normal flooring fdns.)
Permanent partitions (less than floor to ceiling)
Pipelines, pipe supports, pumps used in the production process
Pits used as clarifiers, skimmers, sumps & for greasing in the trade or manufacturing process
Plumbing — special purpose
Power wiring, switch gear & power panels used in mfg. process.
Refrigeration systems (not an integral part of the building)
Refrigerators, walk-in unitized; including operating equipment
Restaurant equipment used in food & drink preparation or service (plumbing fixtures, sinks, bars, soda fountains, booths & counters, garbage disposals, dishwashers, hoods, etc.)
Scales including platform & pit
Signs — all sign cabinets (face) & free standing signs including supports
Silos or tanks when primarily used for processing

Additions — Provide a detailed description and show the cost of each Structure Item addition made between January 1, 2013 and December 31, 2013. Enter the month and year of completion. Additions include new facilities, additions to existing facilities, and renovations or alterations of existing facilities that increase their usefulness or convert them to an alternate use. Items not considered additions include normal maintenance and repair, painting, replacement of roof coverings, etc. **Do not** include items reported as construction-in-progress on line 5.

Disposals — Describe in detail and show the original year acquired and the acquisition cost of each Structure Item disposal made between January 1 and December 31. Enter the month and year the property was retired. Disposals include only facilities or portions of facilities physically removed from the site. Items removed and replaced under normal maintenance and repair, such as replaced roof coverings, do not qualify as disposals unless their replacement is reported as an addition.

LINE 34B, ADD SUM OF TOTALS IN LINE 33, COLUMNS 3 & 4. Enter in the box and on Part II, line 4.

DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company** (LLC) the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

BOE-576-D (P1) REV. 16 (05-13)

VESSEL PROPERTY STATEMENT

Declaration of costs and other related property information as of 12:01 a.m., January 1, 20___.

FILE RETURN BY: _____

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

FOR ASSESSOR'S USE ONLY

SECTION I: MUST BE COMPLETED ANNUALLY

VESSEL NAME	CF NUMBER/VESSEL REGISTRATION NUMBER	
HABITUAL LOCATION OF VESSEL	SLIP NUMBER	TELEPHONE NUMBER ( )

SECTION II: COMPLETE IF FIRST TIME FILING OR IF ANY CHANGE WITHIN THE LAST CALENDAR YEAR

VESSEL MANUFACTURER	VESSEL MODEL		VESSEL YEAR
HIN	LENGTH	BEAM	DRAFT
VESSEL DISPLACEMENT	GROSS TONS	NET TONS (Coast Guard documented)	
ENGINE MANUFACTURER	NUMBER OF ENGINES	ENGINE HP EACH	ENGINE YEAR
LAST COUNTY ASSESSED AND TAXES PAID		DATE VESSEL FIRST MOVED TO COUNTY	

1. PURCHASE INFORMATION

☐ with Engine ☐ with Trailer

PURCHASED FROM	PURCHASE PRICE	PURCHASE DATE
ADDRESS (city, county, state, zip code)		

2. SALE INFORMATION

☐ with Engine ☐ with Trailer

SOLD TO	SALE PRICE	SALE DATE
ADDRESS (city, county, state, zip code)		

3. REMOVAL INFORMATION

☐ Vessel permanently removed from county

ADDRESS MOVED TO (city, county, state, zip code)	REMOVAL DATE

4. POWER BOAT TYPE

- ☐ Sedan Cruiser
- ☐ F/B Convertible
- ☐ F/B Sportfisher
- ☐ Houseboat
- ☐ Motor Yacht
- ☐ Trawler
- ☐ Runabout
- ☐ Bowrider
- ☐ Cuddy
- ☐ Ski Boat
- ☐ Jet Ski
- ☐ Bass Boat
- ☐ Center Console
- ☐ Inflatable
- ☐ Other: _____

5. SAILBOAT TYPE/RIG

- ☐ Catamaran
- ☐ Catboat
- ☐ Cutter
- ☐ Ketch
- ☐ Schooner
- ☐ Sloop
- ☐ Trimaran
- ☐ Yawl
- ☐ Other: _____

THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED

FOR VESSEL EQUIPMENT LEASED, ADDED, OR RETIRED SEE INSTRUCTIONS

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

6. HULL TYPE
- ☐ Cathedral
- ☐ Deep Vee
- ☐ Displacement
- ☐ Flat Bottom
- ☐ Round Bottom
- ☐ Semi Vee
- ☐ Tunnel Hull
- ☐ Other: _____

7. HULL MATERIAL
- ☐ Aluminum
- ☐ Cement
- ☐ Fiberglass
- ☐ Fiberglass Composite
- ☐ Fiberglass/Wood
- ☐ Plywood
- ☐ Planked Wood
- ☐ Steel
- ☐ Other: _____

8. CONDITION WHEN PURCHASED
- ☐ New/Bristol
- ☐ Above Average
- ☐ Average
- ☐ Good
- ☐ Fair
- ☐ Poor

9. CURRENT VESSEL CONDITION
- ☐ New/Bristol
- ☐ Above Average
- ☐ Average
- ☐ Good
- ☐ Fair
- ☐ Poor

10. INTENDED USE
- ☐ Pleasure
- ☐ Commercial Fishing
- ☐ Oceanographic Research
- ☐ Commercial Passenger Fishing
- ☐ Principal place of residence
- ☐ Other: _____

11. PROPULSION
- ☐ Auxiliary and Sail
- ☐ Hand/Oar Propelled
- ☐ Inboard
- ☐ Jet
- ☐ Inboard/Outboard
- ☐ Outboard
- ☐ Sail Only
- ☐ Vee drive
- ☐ Other: _____

12. ENGINE FUEL ☐ Diesel ☐ Gas ☐ Electric

SECTION III: LOSS - Explain exact nature of loss and include all supporting documentation, i.e., accident report, police report, Coast Guard report or insurance report. **Note:** If repossessed, include a copy of the original repossession notification from the lending institution.

ATTACH STATEMENT REGARDING ANY ADDITIONAL INFORMATION YOU FEEL WOULD ASSIST US IN VALUING YOUR VESSEL.
IF OWNERSHIP TYPE IS LLC, PLEASE ATTACH A LIST OF MEMBERS NAMES.

OWNERSHIP TYPE (☑)
- Proprietorship ☐
- Partnership ☐
- Corporation ☐
- Other ☐

_____

DECLARATION BY ASSESSEE

Note: **The following declaration must be completed and signed. If you do not do so, it may result in penalties.**

I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20__.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶		DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT* *(typed or printed)*		TITLE
NAME OF LEGAL ENTITY *(other than DBA) (typed or printed)*		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS *(typed or printed)*	TELEPHONE NUMBER ( )	TITLE
EMAIL ADDRESS		

* AGENT: SEE INSTRUCTIONS FOR DECLARATION BY ASSESSEE.

THIS STATEMENT IS SUBJECT TO AUDIT

OFFICIAL REQUEST

A report on BOE-576-D is required of you by section 441(a) of the Revenue and Taxation Code (Code). The statement must be completed according to the instructions and filed with the Assessor on or before April 1. Failure to file it on time will compel the Assessor to estimate the value of your property from other information in the assessor's possession and add a penalty of 10 percent as required by Code section 463.

This statement is not a public document. The information contained herein will be held secret by the Assessor (Code section 451); it can be disclosed only to the district attorney, grand jury, and other agencies specified in Code section 408. Attached schedules are considered to be part of the statement. In all instances, you must return the original BOE-576-D.

GENERAL INSTRUCTIONS

ADDRESS BLOCK: Make necessary changes to assessee, mailing address, and enter all information that is applicable to your particular vessel.

1. PURCHASE INFORMATION: Enter the total original cost of the vessel as purchased. Include sales tax and all other relevant costs. If the vessel exceeds 27 feet in length a copy of your purchase agreement or invoice is required to be submitted with this statement.

9. CURRENT VESSEL CONDITION: Using the information below, check the line that reflects the condition of your vessel:

- **NEW/BRISTOL:** is a vessel that is new or is maintained in mint or a fashion usually better than factory new — loaded with extras. Turnkey, no commissioning necessary.
- **ABOVE AVERAGE:** Has had above average care and is equipped with extra electrical and electronic gear. A well-found vessel ready to go.
- **AVERAGE:** Clean, ready for sale. Attractive inside and out, normally equipped. Mechanically sound, mid-time on mechanicals, and little or no additional work.
- **GOOD:** Mechanically sound, requiring some interior and exterior cosmetic work. Some mechanicals on the down side of life expectancy.
- **FAIR:** Cosmetics still show noticeable areas of wear and fading after cleanup. Mechanically sound but definitely on the down side of life. May require substantial yard work.
- **POOR:** Vessel needs significant amount of structural yard repair. Most mechanicals, electronics, need overhaul or replacement. Cosmetics almost not restorable. Cost of repairs and restoration may exceed market value of the vessel.

10. INTENDED USE - COMMERCIAL FISHING, OCEANOGRAPHIC RESEARCH OR COMMERCIAL PASSENGER FISHING: A vessel may be eligible for a special 4 percent assessment under the provisions of Code section 227 if the boat is engaged exclusively:

- In the taking and possession of fish or other living resource of the sea for commercial purposes.
- In instruction or research studies as an oceanographic research vessel.
- In carrying or transporting seven (7) or more people for commercial passenger fishing purposes and holds a current certificate of inspection issued by the United States Coast Guard.

If, in your opinion, the vessel meets the above criteria, obtain the BOE-576-E, *Affidavit for 4 Percent Assessment of Certain Vessels,* from the Assessor and file on or before February 15.

10. INTENDED USE - OTHER: If you file a Business Property Statement, or if this vessel is used in connection with any business, trade, or profession located within this County, enter the name and address of the business.

VESSEL EQUIPMENT LEASED, ADDED or RETIRED: If you lease equipment in connection with this vessel's operation, attach a schedule listing the name and address of the owner and description of the leased property cost if purchased, and annual rent. If you have added or retired equipment from date of acquisition of vessel to last day in December, last year, attach a schedule listing the description of equipment, the date added or retired, and the added or retired equipment's cost. Explain any major overhaul of the vessel, its engine, or other equipment.

DECLARATION BY ASSESSEE: The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation,** the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership,** the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company** (LLC), the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by Code section 463 for failure to file is applicable to unsigned property statements.

VETERANS EXEMPTION: To file a Claim for Veterans' Exemption on the declared vessel, obtain BOE-261 from the Assessor. The exemption claim must be filed on or before February 15. No such exemption shall apply if (a) the unmarried veteran or unmarried pensioned parent owns property valued at $5,000 or more, (b) a married veteran or married pensioned parent who, together with the spouse, owns property valued at $10,000 or more, or (c) the unmarried widow or widower of a deceased veteran owns property in excess of $10,000.

HOMEOWNERS EXEMPTION: If the declared vessel is your principal place of residence, and you have not previously filed a Claim for Homeowners' Property Tax Exemption stating this fact, obtain BOE-266 from the Assessor. The exemption claim must be filed on or before February 15.

ARMED FORCES MEMBERS EXEMPTION: If you are not a resident of the State of California, but are in this state solely by the reason of compliance with military orders, you may declare tax situs elsewhere by filing BOE-261-D, *Servicemembers Civil Relief Act Declaration*. Obtain the declaration form from the Assessor or from your unit Legal Officer.

OVER 50 NET TONS EXEMPTION: If your vessel is over 50 net tons burden, certified and engaged in the transportation of freight or passengers, complete the form and send with a copy of the vessel document and the U.S. Coast Guard or SOLAS certificate.