

M e m o r a n d u m

To: Honorable Jerome E. Horton, Chair
Senator George Runner (Ret.), Vice Chair
Honorable Fiona Ma, CPA, Second District
Honorable Diane L. Harkey, Fourth District
Honorable Betty T. Yee, State Controller

Date: May 15, 2015

From: 
Dean R. Kinnee, Deputy Director
Property Tax Department

Subject: ***Board Meeting, May 2015***
Item N, Administrative Session, Property Tax Forms

I am requesting that the attached property tax forms be submitted to the Board for adoption. Government Code section 15606 requires that the Board 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 2016 lien date.

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

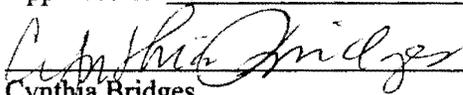
- BOE-66-A *Notice of Enrollment of Escape Assessment*, for use in counties in which the Board of Supervisors **has not** adopted the provisions of Revenue and Taxation Code section 1605(c).
[Revised to update the title of the county assessment appeals form adopted by the Board at its January 2015 meeting.]
- BOE-66-B *Notice of Enrollment of Escape Assessment*, for use in counties in which the Board of Supervisors **has** adopted the provisions of Revenue and Taxation Code section 1605(c).
[Revised to update the title of the county assessment appeals form adopted by the Board at its January 2015 meeting.]
- BOE-67-A *Notice of Supplemental Assessment*, for use in counties in which the Board of Supervisors **has not** adopted the provisions of Revenue and Taxation Code section 1605(c).
[Revised to update the title of the county assessment appeals form adopted by the Board at its January 2015 meeting, and to make a minor edit to the instructions.]
- BOE-67-B *Notice of Supplemental Assessment*, for use in counties in which the Board of Supervisors **has** adopted the provisions of Revenue and Taxation Code section 1605(c).
[Revised to update the title of the county assessment appeals form adopted by the Board at its January 2015 meeting.]

- BOE-261-G *2016 Claim for Disabled Veterans' Property Tax Exemption*
[Revised to relocate telephone number and email address boxes; to update information to reflect 2016 lien date data.]
- BOE-262-AH *Church Exemption*
[Revised to add a check box and question for claimants to mark if they no longer are seeking the exemption at the specified location; added question 12(b) regarding property owned by the church but leased to another organization.]
- BOE-267-A *20__ Claim for Welfare Exemption (Annual Filing)*
[Revised question 10 to request information regarding increases in income and/or expenses.]
- BOE-576-E *20__ Affidavit for 4 Percent Assessment of Certain Vessels*
[Revised to changed "Bureau of Customs" to "United States Coast Guard," and "Department of Transportation" to "Department of Homeland Security."]

Please place these forms on the Board's May 2015 Administrative Session for approval.

DRK:sk
Attachments

cc: Ms. Joann Richmond

Approved on: 5-12-15

Cynthia Bridges
Executive Director

Board Approved on: 5-27-15

Joann Richmond, Chief
Board Proceedings Division

NOTICE OF ENROLLMENT OF ESCAPE ASSESSMENT

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

Assessor's Parcel Number:
Business Account Number:
Address of Property:
Description of Property:

DATE OF NOTICE

On _____ 20 _____, a *Notice of Proposed Escape Assessment* was sent to you as required by Revenue and Taxation Code section 531.8. That notice was sent to advise you of the proposed escape assessment 10 days prior to enrollment of the escape assessment. This is to notify you, as required by Revenue and Taxation Code section 534, that the following escape assessment has now been enrolled.

ASSESSOR'S USE ONLY

[Value section formatted by Assessor]

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the Assessor's staff. You may contact the Assessor's Office at (_____) _____ for information regarding an informal review.

YOUR RIGHT TO APPEAL

You also have the right to a formal appeal of the assessment which involves (1) the filing of an **Assessment Appeal Application**, (2) a hearing before an appeals board, and (3) a decision by the appeals board. An **Assessment Appeal Application** form is available from, and should be filed with, the Clerk of the Appeals Board. You may contact the Clerk's Office at (_____) _____ for more information on filing an application.

FILING DEADLINES

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

In general, an **Assessment Appeal Application** must be filed within 60 days after the Date of Notice (printed above) or the postmark date on the envelope in which the notice was mailed, whichever is later.

An application is considered timely filed if: (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked on or before the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify for an exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at (_____) _____ for further information.

NOTICE OF ENROLLMENT OF ESCAPE ASSESSMENT

[For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class]

Assessor's Parcel Number:
Business Account Number:
Address of Property:
Description of Property:

DATE OF NOTICE

On _____ 20 ____, a *Notice of Proposed Escape Assessment* was sent to you as required by Revenue and Taxation Code section 531.8. That notice was sent to advise you of the proposed escape assessment 10 days prior to enrollment of the escape assessment. This is to notify you, as required by Revenue and Taxation Code section 534, that the following escape assessment has now been enrolled.

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FILING DEADLINES

[For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class]

A formal appeal may be filed within 60 days of the date of mailing printed on the tax bill or the postmark date on the envelope in which the tax bill was mailed, whichever is later.

An application is considered timely filed if: (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked on or before the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

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NOTICE OF SUPPLEMENTAL ASSESSMENT

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

DATE OF NOTICE:

Assessor's Parcel Number:
Situs Address:

Date of Change of Ownership
or Completion of New Construction:

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, *two* supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at () .

ASSESSOR'S USE ONLY

[Value section formatted by Assessor]

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An **Assessment Appeal Application** form is available from, and should be filed with, the Clerk of the Board. You may contact the Clerk's Office at (_____) .

FILING DEADLINES

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

In general, a formal appeal may be filed within 60 days after the date of this notice (printed **on the other side**) or the postmark date for the notice, whichever is later. Calamity reassessment filing dates are within six months after the mailing of the assessment notice.

An application is considered timely filed if (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked no later than the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

ADDITIONAL APPEAL RIGHTS

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years. Once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than 2 percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed during the regular appeals filing period for the current year or in any of the three following assessment years. The regular appeals filing period will begin on July 2 in each county and will end either on September 15 or November 30, depending on whether the County Assessor mails assessment notices to all taxpayers with property on the secured roll. You should contact the Clerk of the Board to determine the regular filing period. **Any reduction made as the result of such an appeal will, however, apply only to the assessment year for which the appeal is filed and assessment years thereafter; neither the supplemental assessment nor the values for assessment years prior to the year for which the appeal was initially filed would be reduced.**

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2016 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 <i>(Make necessary corrections to the printed name and mailing address)</i> 	FOR ASSESSOR'S USE ONLY DATE RECEIVED _____ APPROVED <input type="checkbox"/> DENIED <input type="checkbox"/> 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.*

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
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.

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
TELEPHONE NO. (8 A.M. - 5 P.M.) EMAIL ADDRESS

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 percent 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 statute 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
2016	\$127,510	\$191,266	\$57,258
2015	\$126,380	\$189,571	\$56,751
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

CHURCH EXEMPTION
PROPERTY USED SOLELY FOR RELIGIOUS WORSHIP

This claim is filed for fiscal year 20____ - 20____.
 (Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

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

┌ _____ ┐
 │ _____ │
 │ _____ │
 └ _____ ┘

FOR ASSESSOR'S USE ONLY	
Received	_____
Approved	_____
Denied	_____
Reason for denial	_____

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

Check here if you no longer seek an exemption at this location. Sign and return this form to the Assessor.

NAME OF CHURCH, ORGANIZATION, ETC. _____

WEBSITE ADDRESS (IF ANY) _____

MAILING ADDRESS (NUMBER AND STREET/P. O. BOX) _____

CITY, STATE, ZIP CODE _____

ADDRESS OF PROPERTY (NUMBER AND STREET) _____

ASSESSOR'S PARCEL NUMBER _____

CITY, COUNTY, ZIP CODE _____

DATE PROPERTY WAS FIRST USED BY CLAIMANT _____

1. Owner and operator: (check applicable boxes)

Claimant is: Owner and operator Owner only Operator only
 and claims exemption on all Land Buildings and improvements and/or Personal property

2. Are all buildings and equipment claimed as exempt used solely for religious worship, including any building in the course of construction?

Yes No

3. Is the land claimed as exempt required for the convenient use of these buildings?

Yes No

4. Is all real property used by the church upon which exemption is claimed for parking purposes necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes?

Yes No

Commercial purposes does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes. Leased property used for parking purposes is eligible for exemption only if the congregation of the church, religious congregation, or sect is no greater than 500 members.

5. List all uses of the property:

6. a. Is an elementary school and/or secondary school being operated at this location?

Yes No

b. Is a children's day care center being operated at this location (a children's day care center includes licensed nursery schools, preschools, and infant care centers)?

Yes No

Note: If the answer is YES to a. or b. above, the property is not eligible for the Church Exemption. If the property is both owned and operated by the church and used for religious worship, preschool purposes, nursery school purposes, kindergarten purposes, school purposes of less than collegiate grade (grades 1 - 12), or for the purposes of both schools of collegiate grade and schools of less than collegiate grade, the claimant may qualify for the Religious Exemption. The Religious Exemption has a "one-time filing" provision and should be filed by February 15; contact the Assessor. The claimant may wish instead to annually file by February 15 for the Welfare Exemption.

7. Is the real property listed on this claim owned by the church? Yes No If NO, state the name and address of owner:

OWNER NAME	
MAILING ADDRESS (NUMBER AND STREET/P. O. BOX)	CITY, STATE, ZIP CODE

8. Is leased property, if any, used by the church for parking purposes?
 Yes No If YES, is the congregation of the church, religious denomination, or sect greater than 500 members?
 Yes No If YES, the property, or portion thereof, so used is not eligible for exemption.

Note: The benefit of a property tax exemption must inure to the church; if the lease or rental agreement does not specifically provide that the church exemption is taken into account in fixing the terms of agreement, the church shall receive a reduction in rental payments, or a refund of such payments, if paid, for each month of occupancy (or use), or portion thereof, during the fiscal year equal to one-twelfth of the property taxes not paid during such fiscal year by reason of the Church Exemption.

9. Are bingo games being operated on this property? If YES, a claim for the Welfare Exemption must be filed with the Assessor by February 15 each year for the property, or portion of the property so used, to be exempt. Yes No

10. Is any portion of this property being used for living quarters for any person? If YES, describe that portion: Yes No

Note: Living quarters are not eligible for the Church or Religious Exemptions. Certain living quarters may be exempt under the Welfare Exemption. Contact the Assessor.

11. Is any portion of this property vacant and/or unused? Yes No
 If YES, describe that portion:

12. Has any portion of this property been rented to, leased to, or been used and/or operated by some person or organization other than the claimant since 12:01 a.m., January 1 last year? Yes No

a. If property is leased to another church, provide the name and mailing address:
 CHURCH NAME

MAILING ADDRESS (NUMBER AND STREET/P. O. BOX)	CITY, STATE, ZIP CODE
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b. If property is leased to an organization other than a church, provide the name, type of organization and frequency of use; attach additional sheets if necessary.

NAME	TYPE	FREQUENCY

Note: Property used by others (except for worship only) is not eligible for the Church Exemption. It may be exempt if the claimant (owner) and the user/operator both file a claim for the Welfare Exemption. Contact the Assessor.

13. Has there been any change in the use of the property or any construction commenced and/or completed on this property since 12:01 a.m., January 1 last year? Yes No If YES, describe:

14. Is any equipment or other property at this location being leased or rented from someone else?
 Yes No If YES, list the name and address of the owner and the type, make, model, and serial number of the property. If the property listed is not used exclusively for religious worship, please state the other uses of the property (*attach schedule as necessary*):

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

NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	

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 ▶	TITLE
NAME OF PERSON MAKING CLAIM	DATE

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 **along with an explanation of increase.**
- 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 ()
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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
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EMAIL ADDRESS

ASSESSOR'S USE ONLY

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

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)

20 AFFIDAVIT FOR 4 PERCENT ASSESSMENT OF CERTAIN VESSELS

To receive the full benefit of the reduced assessment, file this affidavit with the Assessor by February 15. If the affidavit is filed between February 16 and August 1, 80% of the reduced assessment is available.

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

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) TITLE

CORPORATION, PARTNERSHIP, DBA

ADDRESS CITY STATE ZIP

Check and complete the following, as applicable:

1. The applicant or organization is the owner of a vessel that is documented by the United States Coast Guard.
Vessel name: _____ Port of documentation: _____
OR

2. The applicant or organization is the owner of a vessel that is registered by the California Department of Motor Vehicles.
CF number: _____
AND

The vessel is engaged or employed exclusively in one or more of the following activities:

- 3. Taking and possession of fish or other living resource of the sea for commercial purposes.
- 4. Instruction or research studies as an oceanographic research vessel. Attach evidence of official classification by United States Department of Homeland Security or Coast Guard, and attach a contract, statement, or agreement from a recognized college, university, government agency, private foundation, or organization outlining the nature of research and time duration.

5. Carrying or transporting seven or more people for hire for commercial passenger fishing purposes, and holds a current certificate of inspection issued by the United States Coast Guard (attach a copy). A vessel shall not be deemed to be engaged or employed in activities other than the carrying or transporting of seven or more persons for hire for commercial passenger fishing purposes by reason of that vessel being used occasionally for dive, tour, or whale-watching purposes. For purposes of this subdivision, occasionally means 15 percent or less of the total operating time logged for the immediately preceding assessment year.

If items 3 or 5 are checked, provide the Fish & Game Boat Number: _____

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 APPLICANT TITLE DATE

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

NAME

E-MAIL ADDRESS DAYTIME TELEPHONE ()

GENERAL INFORMATION

Revenue and Taxation Code section 227 states: "A documented vessel, as defined in Section 130, shall be assessed at 4 percent of its full cash value only if the vessel is engaged or employed exclusively in any of the following:

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

A vessel shall not be deemed to be engaged or employed in activities other than the carrying or transporting of seven or more persons for hire for commercial passenger fishing purposes by reason of that vessel being used occasionally for dive, tour, or whale watching purposes. For purposes of this subdivision, 'occasionally' means 15 percent or less of the total operating time logged for the immediately preceding assessment year."

Revenue and Taxation Code section 275.5 states: "If a person claiming classification of a vessel as a documented vessel eligible for assessment under Section 227 fails to file the affidavit required by Section 254 by 5 p.m. on February 15 of the calendar year in which the fiscal year begins, but files that affidavit on or before the following August 1, the assessment shall be reduced in a sum equal to 80 percent of the reduction that would have been allowed had the affidavit been timely filed."