

**M e m o r a n d u m**

To: Mr. Ramon J. Hirsig  
Executive Director

Date: July 22, 2008

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

Subject: ***Property Tax Forms***  
***(August 20, 2008 Administrative Consent Agenda)***

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 in the development of the attached new and revised property tax forms.

Recently, Board staff initiated a project to review, update, standardize, and provide property tax forms to county assessors in electronic formats in an effort to encourage counties to place the forms on their websites for their taxpayers' use. This project is approximately 50 percent completed. An auxiliary website was created where downloadable files for the property tax forms have been posted for easy access by county assessors. The location of the auxiliary website has been provided to county assessors only.

Staff has reworked the appearance of some of the forms to conform to agency standards for readability and ease of use. Additionally, a number of non-technical changes have been made to the forms, including:

- Standardizing font sizes.
- Leaving space at the top right-hand corner for county address information and bar codes.
- Adding a mail merge box for various forms to facilitate ease of printing for counties.
- Moving the title of the form to the upper left-hand corner.
- Adding a space for an e-mail address.
- Adding a statement at the bottom indicating whether the form is or is not a public document.
- Creating pdf fillable documents to allow counties to place the forms on their websites.

With one exception, all of the attached forms have had the above non-technical changes made to them. Revisions specific to a particular form are shown in brackets following the title of the form.

- BOE-58-AH *Claim for Reassessment Exclusion for Transfer Between Parent and Child*  
[Revised to implement Revenue and Taxation Code section 69.5 whereby the claimant need only be "eligible" for the homeowners' exemption to qualify.]
- BOE-58-G *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*  
[Revised to implement Revenue and Taxation Code section 69.5 whereby the claimant need only be "eligible" for the homeowners' exemption to qualify.]
- BOE-62-DP *Claim for Reassessment Reversal for Registered Domestic Partners*  
[Revised to remove the signature requirement of the transferor.]
- BOE-65-P *Claim for Intracounty Transfer of Base Year Value for Property Damaged or Destroyed in a Governor-Declared Disaster to Replacement Property*  
[New form developed to promote uniform taxpayer reporting requirements following a disaster within a county.]
- BOE-67-A *Notice of Supplemental Assessment (Counties without Section 1605(c) Provisions)*  
[Revised to implement Revenue and Taxation Code section 1603 to reflect appeals filing periods ending either September 15 or November 30.]
- BOE-67-B *Notice of Supplemental Assessment (Counties with Section 1605(c) Provisions)*  
[Revised to implement Revenue and Taxation Code section 1603 to reflect appeals filing periods ending either September 15 or November 30.]
- BOE-260 *20\_ Certificate and Affidavit for Exemption of Work of Art*  
[Revised to add language of Revenue and Taxation Code sections 255 and 260 to the instructions.]
- BOE-260-A *20\_ Certificate and Affidavit for Exemption of Certain Aircraft*  
[Revised to delete the requirement that the form must be filed "before the assessor."]
- BOE-261-G *20\_ Claim for Disabled Veterans' Property Tax Exemption*  
[Revised to accommodate major layout changes to increase readability and ease of use by the claimant.]
- BOE-261-GNT *2009 Disabled Veterans' Exemption Change of Eligibility Report*  
[Revised to accommodate major layout changes to increase readability and ease of use by the claimant.]
- BOE-267 *Claim for Welfare Exemption (First Filing)*  
[Revised to make the form more user-friendly for claimants under the new Welfare Exemption filing procedures.]
- BOE-267-A *20\_ Claim for Welfare Exemption (Annual Filing)*  
[Revised to make the form more user-friendly for claimants under the new Welfare Exemption filing procedures.]

- BOE-267-L *Welfare Exemption Supplemental Affidavit, Housing—Lower-Income Households*  
[Revised to make the form more user-friendly for claimants under the new Welfare Exemption filing procedures.]
- BOE-267-L1 *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership*  
[Revised to make the form more user-friendly for claimants under the new Welfare Exemption filing procedures.]
- BOE-277 *Claim for Organizational Clearance Certificate—Welfare Exemption*  
[Revised to make the form more user-friendly for claimants under the new Welfare Exemption filing procedures.]
- BOE-277-L1 *Claim for Supplemental Clearance Certificate for Limited Partnership, Low-Income Housing Property—Welfare Exemption*  
[Revised to make the form more user-friendly for claimants under the new Welfare Exemption filing procedures.]
- BOE-277-LLC *Claim for Organizational Clearance Certificate—Welfare Exemption—Limited Liability Company*  
[Revised to make the form more user-friendly for claimants under the new Welfare Exemption filing procedures.]
- BOE-278-OCC *Verification for Continued Eligibility of Organizational Clearance Certificate—Welfare or Veterans' Organization Exemption*  
[Revised to make the form more user-friendly for claimants under the new Welfare Exemption filing procedures.]
- BOE-278-SCC *Verification for Continued Eligibility of Supplemental Clearance Certificate—Welfare Exemption*  
[Revised to make the form more user-friendly for claimants under the new Welfare Exemption filing procedures.]
- BOE-279 *Claim for Organizational Clearance Certificate—Veterans' Organization Exemption*  
[Revised to make the form more user-friendly for claimants under the new Welfare Exemption filing procedures.]
- BOE-502-AH *Change of Ownership Statement, Real Property or Manufactured Homes Subject to Local Property Taxes*  
[Revised to add question N.]
- BOE-502-D *Change in Ownership Statement, Death of Real Property Owner*  
[New form developed to promote uniform taxpayer reporting requirements following the death of a property owner.]
- BOE-576-D *Vessel Property Statement for 2009*  
[Revised to change question 6. Time did not permit for this form to be updated with the standardized formatting; it will be standardized at the next revision.]
- BOE-577 *2009 Aircraft Property Statement*  
[Revised to accommodate major layout changes to increase readability and ease of use by taxpayers.]

Mr. Ramon J. Hirsig

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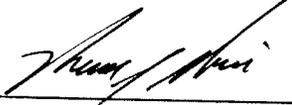
BOE-577-A      *20\_Airport Operations Report*  
[New form developed to implement Revenue and Taxation Code  
section 5368.]

Please place these forms on the Board's August 20, 2008 Administrative Consent Agenda for approval.

DJG:sk  
Attachment

cc: Ms. Diane Olson

Approved: \_\_\_\_\_

  
Ramon J. Hirsig, Executive Director

BOARD APPROVED

at the \_\_\_\_\_ Board Meeting

\_\_\_\_\_  
Diane Olson, Chief  
Board Proceedings

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD**

NAME AND MAILING ADDRESS

*(Make necessary corrections to the printed name and mailing address.)*

**A. PROPERTY**

ASSESSOR'S PARCEL NUMBER

PROPERTY ADDRESS

CITY

RECORDER'S DOCUMENT NUMBER

DATE OF PURCHASE OR TRANSFER

PROBATE NUMBER (if applicable)

DATE OF DEATH (if applicable)

DATE OF DECREE OF DISTRIBUTION (if applicable)

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [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.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

**B. TRANSFEROR(S)/SELLER(S)** (additional transferors please complete "B" on the reverse)

1. Print full name(s) of transferor(s)
2. Social security number(s)
3. Family relationship(s) to transferee(s)  
If adopted, age at time of adoption
4. Was this property the transferor's principal residence?  Yes  No  
If **yes**, please check which of the following exemptions was granted or was eligible to be granted on this property:  
 Homeowners' Exemption  Disabled Veterans' Exemption
5. Have there been other properties that qualified for this exclusion?  Yes  No  
If **yes**, please attach a list of all previous transfers that qualified for this exclusion. (This list should include for each property: the County, Assessor's parcel number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principal residence must be identified.)
6. Was only a partial interest in the property transferred?  Yes  No If **yes**, percentage transferred
7. Was this property owned in joint tenancy?  Yes  No
8. If the transfer was through the medium of a trust, you must attach a copy of the trust.

**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein (including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.

▶ SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
▶ SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER
CITY, STATE, ZIP	( ) E-MAIL ADDRESS

**C. TRANSFEREE(S)/BUYER(S)** (additional transferees please complete "C" below)

1. Print full name(s) of transferee(s) \_\_\_\_\_
2. Family relationship(s) to transferor(s) \_\_\_\_\_  
 If adopted, age at time of adoption \_\_\_\_\_  
 If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered means registered with the California Secretary of State) with stepparent on the date of purchase or transfer?  Yes  No  
 If no, was the marriage or registered domestic partnership terminated by:  Death  Divorce/Termination of partnership  
 If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer?  Yes  No  
 If in-law relationship is involved, was the son-in-law or daughter-in-law still married to or in a registered domestic partnership with the daughter or son on the date of purchase or transfer?  Yes  No  
 If no, was the marriage or registered domestic partnership terminated by:  Death  Divorce/Termination of partnership  
 If terminated by death, had the surviving son-in-law or daughter-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer?  Yes  No
3. ALLOCATION OF EXCLUSION If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on attachment to this claim the amount and allocation of the exclusion that is being sought.)

**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 that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B; and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
▶ _____	_____
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
▶ _____	_____
MAILING ADDRESS	DAYTIME PHONE NUMBER
_____	( ) _____
CITY, STATE, ZIP	E-MAIL ADDRESS
_____	_____

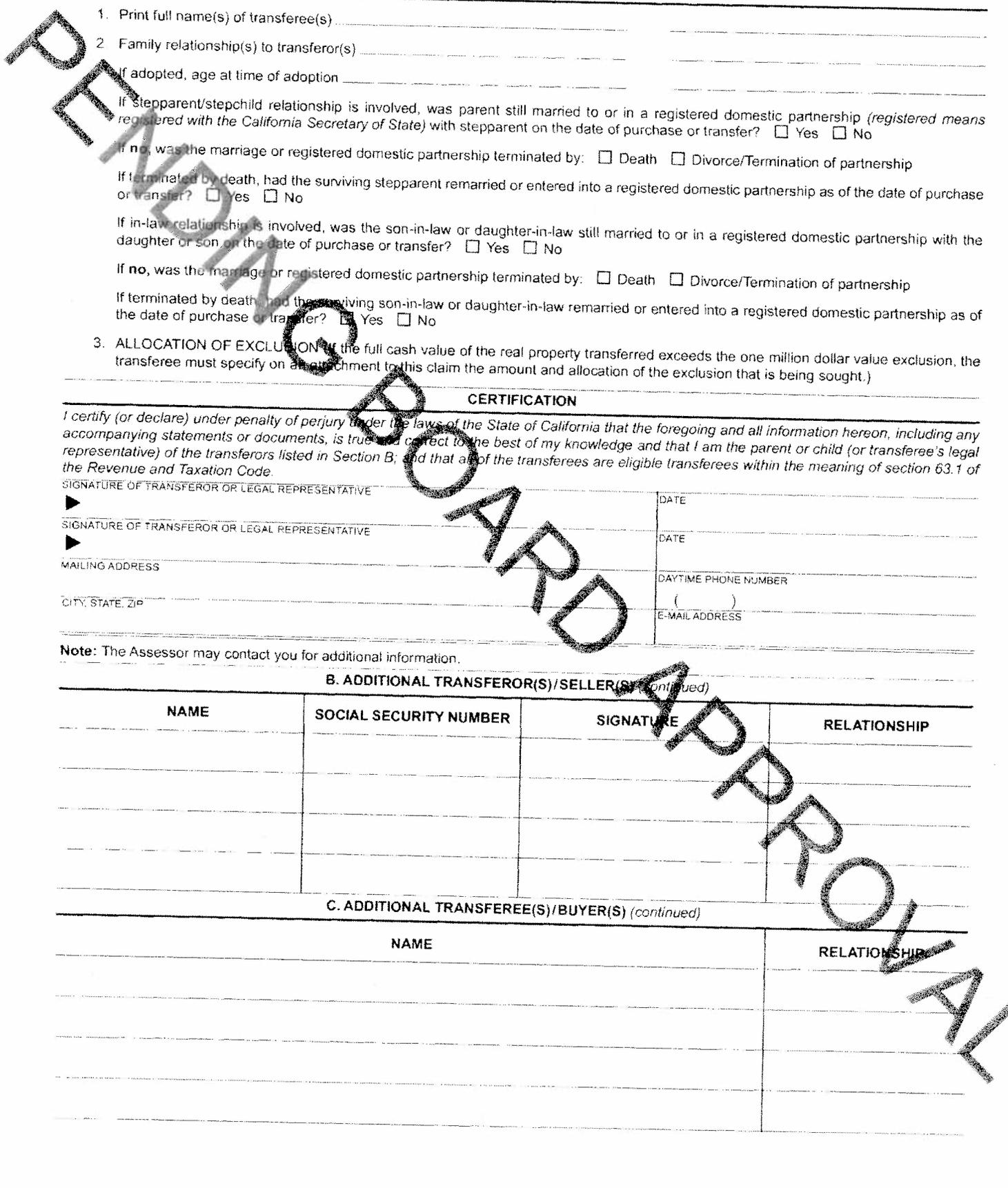
**Note:** The Assessor may contact you for additional information.

**B. ADDITIONAL TRANSFEROR(S)/SELLER(S)** (continued)

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

**C. ADDITIONAL TRANSFEREE(S)/BUYER(S)** (continued)

NAME	RELATIONSHIP



**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD**  
Revenue and Taxation Code, Section 63.1

**IMPORTANT:** In order to qualify for this exclusion, a claim form must be completed and signed by the transferors and a transferee and filed with the assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. **Please note:**

1. This exclusion only applies to transfers that occur on or after November 6, 1986;
2. In order to qualify, the real property must be transferred from parents to their children or children to their parents;
3. If you do not complete and return this form, it may result in this property being reassessed.
4. California law provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:
  - The principal residence between parents and children, and/or
  - The first \$1,000,000 of other real property between parents and children.

PENDING BOARD APPROVAL

**CLAIM FOR REASSESSMENT EXCLUSION FOR  
TRANSFER FROM GRANDPARENT TO GRANDCHILD**

NAME AND MAILING ADDRESS

*(Make necessary corrections to the printed name and mailing address.)*

PENDING BOARD APPROVAL

**A. PROPERTY**

ASSESSOR'S PARCEL NUMBER	PROPERTY ADDRESS
DATE OF PURCHASE OR TRANSFER	RECORDER'S DOCUMENT NUMBER
DATE OF DEATH OF GRANDPARENT <i>(if applicable)</i>	PROBATE NUMBER <i>(if applicable)</i>

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [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.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

**B. TRANSFEROR(S)/SELLER(S) (GRANDPARENTS)**

- Print full name(s) of transferor(s) \_\_\_\_\_
- Was this property the principal residence of the transferor?  Yes  No  
If **yes**, please check which one of the following exemptions was granted or was eligible to be granted on this property:  
 Homeowners' Exemption  Disabled Veterans' Exemption
- Was real property other than the principal residence of the transferor transferred?  Yes  No
- Was only a partial interest in the property transferred?  Yes  No
- Did you own this property as a joint tenant?  Yes  No
- If the transfer was through the medium of a trust, you must attach a copy of the trust.
- Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild).  
\_\_\_\_\_  
\_\_\_\_\_

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandparent (or their legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.*

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ( )
CITY, STATE, ZIP	E-MAIL ADDRESS

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

**C. TRANSFEREE(S)/BUYER(S) (GRANDCHILD)** (additional transferees please complete "C" below)

1. Print full name(s) of transferee(s) \_\_\_\_\_  
 Family relationship(s) to transferor(s) \_\_\_\_\_  
 If adopted, age at time of adoption \_\_\_\_\_ Adopted by whom? \_\_\_\_\_
2. Parent: Name of direct descendent of grandparent (son or daughter) \_\_\_\_\_  
 Date of death of direct descendent \_\_\_\_\_  
 (Direct descendent must be deceased in order to qualify for this exclusion. Please provide death certificate.)  
 Social security number of direct descendent: \_\_\_\_\_
  - a. Was deceased parent married or in a registered domestic partnership (registered means registered with the California Secretary of State) as of the date of death?  Yes  No
  - b. Is the spouse or registered domestic partner of the deceased parent a (check one):  
 Parent of the grandchild (go to question c).  
 Stepparent of the grandchild (a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased) (go to question 3).
  - c. Had surviving spouse/partner remarried or entered into a registered domestic partnership as of the date of purchase or transfer?  
 Yes  No  
 If **yes**, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/partnership registration: \_\_\_\_\_ (Please provide marriage or partnership certificate.)  
 If **no**, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death: \_\_\_\_\_ (Please provide death certificate.)
3. Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from parents.)  
 Yes  No  
 If yes: County: \_\_\_\_\_ Assessor's Parcel Number: \_\_\_\_\_
4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendent of grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from deceased parents.)  Yes  No  
 If yes, attach list of all previous transfers (include for each property: the county, Assessor's parcel number, situs address, date of transfer, names of all transferees, and the family relationship).

**Note:** The Assessor may require additional legal documentation to support the above answers.

**ADDITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD)** (continued)

NAME	RELATIONSHIP

**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandchild (or their legal representative) of the transferors listed in Section B. I certify that all my parents who qualify as children of my transferor grandparents are deceased as of the date of transfer or purchase, and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER
CITY, STATE, ZIP	E-MAIL ADDRESS

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD**  
Revenue and Taxation Code, Section 63.1

**IMPORTANT:** In order to qualify for this exclusion, a claim form must be completed and signed by the transferors and a transferee and filed with the Assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required.

1. This exclusion only applies to transfers that occur on or after March 27, 1996;
2. In order to qualify, all the parents of that grandchild **must** be deceased as of the date of purchase or transfer. As used in the preceding sentence, parents are those persons who qualify under section 63.1 as children of the grandparents. However, for transfers that occur on or after January 1, 2006, a son-in-law or daughter-in-law of the grandparent that is a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased.
3. In order to qualify, the real property must be transferred from grandparents to their grandchildren;
4. If you do not complete and return this form, it may result in this property being reassessed.
5. California law provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:
  - The principal residence between parents and children, and/or
  - The first \$1,000,000 of other real property between parents and children.

REVENUE AND TAXATION BOARD APPROVAL

**CLAIM FOR REASSESSMENT REVERSAL FOR REGISTERED DOMESTIC PARTNERS**

**PENDING BOARD APPROVAL**

A. Description of the property that was reassessed for a change in ownership:  
 SUBJECT ADDRESS \_\_\_\_\_ RECORDER'S DOCUMENT NUMBER \_\_\_\_\_  
 CITY \_\_\_\_\_ COUNTY \_\_\_\_\_ ASSESSOR'S PARCEL NUMBER \_\_\_\_\_

B. The date of transfer of interest in the above described property: \_\_\_\_\_

C. The parties to the transfer of interest in the above described property:  
 Transferor: \_\_\_\_\_ Date of death, if applicable: \_\_\_\_\_  
 Transferee: \_\_\_\_\_

D. Date of the creation of the registered domestic partnership: \_\_\_\_\_  
 (NOTE: date must be prior to or concurrent with the date of transfer in item B above.)

E. Attach a copy of the Certificate of Registered Domestic Partnership that names the transferee and transferor as registered domestic partners. [A Certificate of Registered Domestic Partnership is available upon request from the California Secretary of State.]

**CERTIFICATION**

*We certify (or declare) that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of our knowledge and that we were registered domestic partners on the date of transfer, in a registered domestic partnership as defined in Section 297 of the Family Code.*

SIGNATURE OF TRANSFeree REGISTERED DOMESTIC PARTNER OR LEGAL REPRESENTATIVE \_\_\_\_\_ DATE \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

DAYTIME PHONE NUMBER \_\_\_\_\_ E-MAIL ADDRESS \_\_\_\_\_  
 ( ) \_\_\_\_\_

**Be sure to attach a copy of the certificate of registered domestic partnership. Your claim will not be processed without that certificate.**

**REVENUE AND TAXATION CODE SECTION 62(b)(3)**

Any transferee whose property was reassessed in contravention of the provisions of this subdivision for a transfer occurring between January 1, 2000, and January 1, 2006, shall obtain a reversal of that reassessment upon application to the County Assessor of the county in which the property is located. Application by the transferee shall be made to the Assessor no later than June 30, 2009. A county may charge a fee for its costs related to the application and reassessment reversal in an amount that does not exceed the actual costs incurred. This paragraph shall be liberally construed to provide the benefits of this subdivision and Article XIII A of the California Constitution to registered domestic partners.

Any reassessment reversal granted pursuant to this claim shall apply commencing with the lien date of the assessment year, as defined in Revenue and Taxation Code Section 118, in which the claim is filed. No refunds shall be made under this paragraph for any prior assessment year.

Under any reassessment reversal granted pursuant to this claim, the adjusted full cash value of the subject real property shall be the adjusted base year value of the subject real property in the assessment year in which the excluded purchase or transfer took place, factored to the assessment year for both of the following:

- (i) Inflation as annually determined in accordance with paragraph (1) of subdivision (a) of Revenue and Taxation Code Section 61
- (ii) Any subsequent new construction occurring with respect to the subject real property.

**CLAIM FOR INTRACOUNTY TRANSFER OF BASE YEAR VALUE FOR PROPERTY DAMAGED OR DESTROYED IN A GOVERNOR-DECLARED DISASTER TO REPLACEMENT PROPERTY**

PENDING BOARD APPROVAL

**A. REPLACEMENT PROPERTY:**

Assessor's Parcel Number \_\_\_\_\_  
Property Address \_\_\_\_\_ (STREET) \_\_\_\_\_ (CITY)  
Date of Purchase \_\_\_\_\_ Purchase Price \_\_\_\_\_  
Date of Completion of New Construction \_\_\_\_\_ Cost of Construction \_\_\_\_\_  
Recorder's Document No. \_\_\_\_\_

**B. ORIGINAL (FORMER) PROPERTY:**

Assessor's Parcel Number \_\_\_\_\_ Date of Disaster \_\_\_\_\_  
Property Address \_\_\_\_\_ (STREET) \_\_\_\_\_ (CITY)

**NOTE:** You must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of the disaster. Also, was there any new construction to the original property between the date of those tax bill(s) and the date of disaster?  Yes  No

If yes, please explain

**C. CLAIMANT INFORMATION (PLEASE PRINT)**

Name of Claimant \_\_\_\_\_

*I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.*

SIGNATURE OF CLAIMANT ▶ _____	DATE _____
MAILING ADDRESS _____	DAYTIME PHONE NUMBER ( ) _____
CITY, STATE, ZIP _____	E-MAIL ADDRESS _____

If you have any questions about this form, please contact the Assessor's office.

**All information provided on this form is subject to verification.  
THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

### GENERAL INFORMATION

Revenue and Taxation Code Section 69 allows owners who own property to transfer the base year value of the original property that has been substantially damaged or destroyed by a disaster to comparable property. The following requirements must be met:

- (1) The disaster must be a major misfortune or calamity in an area proclaimed by the Governor to be in a state of disaster as a result of the misfortune or calamity;
- (2) The replacement property must have been acquired or newly constructed within five years after the date of the disaster (including land), and
- (3) The disaster must have occurred on or after October 20, 1991.
- (4) The buyer of the replacement property must have been the owner of the damaged property. Property is considered damaged or destroyed if it sustains physical damage amounting to more than 50 percent of its full cash value immediately prior to the disaster. Includes diminution in value resulting from disaster caused permanent restricted access.

The replacement property must be substantially equivalent to the original. A general definition of substantially equivalent is similar in size, utility, function, and zoning.

In general, the factored base value of the original property will be applied to the replacement provided that the fair market value of a replacement property on the date of purchase or completion of construction does not exceed 120 percent of full cash value or fair market value of the original property immediately prior to the date of disaster.

If the full cash value of the replacement property exceeds 120 percent of the full cash value of the original damaged property, then the amount of the full cash value over 120 percent shall be added to the factored base year value of the original parcel. Once the factored base year value is transferred to the replacement property, the damaged property will be reassessed at the lower of its full cash value or the retained factored base year value.

If the full cash value of the replacement property is less than the factored base year value of the original damaged parcel, then the lower value of the new replacement property shall become the factored base value of the replacement parcel.

If, after the factored base year value is transferred, reconstruction occurs on the damaged property, the new construction shall be assessed at full cash value.

The provision allowing the transfer of the base year value from a substantially damaged parcel to a replacement property may be used only once. Also, co-owners of an original parcel may not independently transfer the original value to two separate properties.

The acquisition of an ownership interest in a legal entity that, directly or indirectly, owns real property is not an acquisition of replacement property under the law.

For further information, contact the Assessor's Office.

**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.

**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.

**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's staff. You may contact the Assessor's Office for an informal review at \_\_\_\_\_.

**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 *Application for Changed Assessment* 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 above) or the postmark date for the notice, whichever is later.

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.

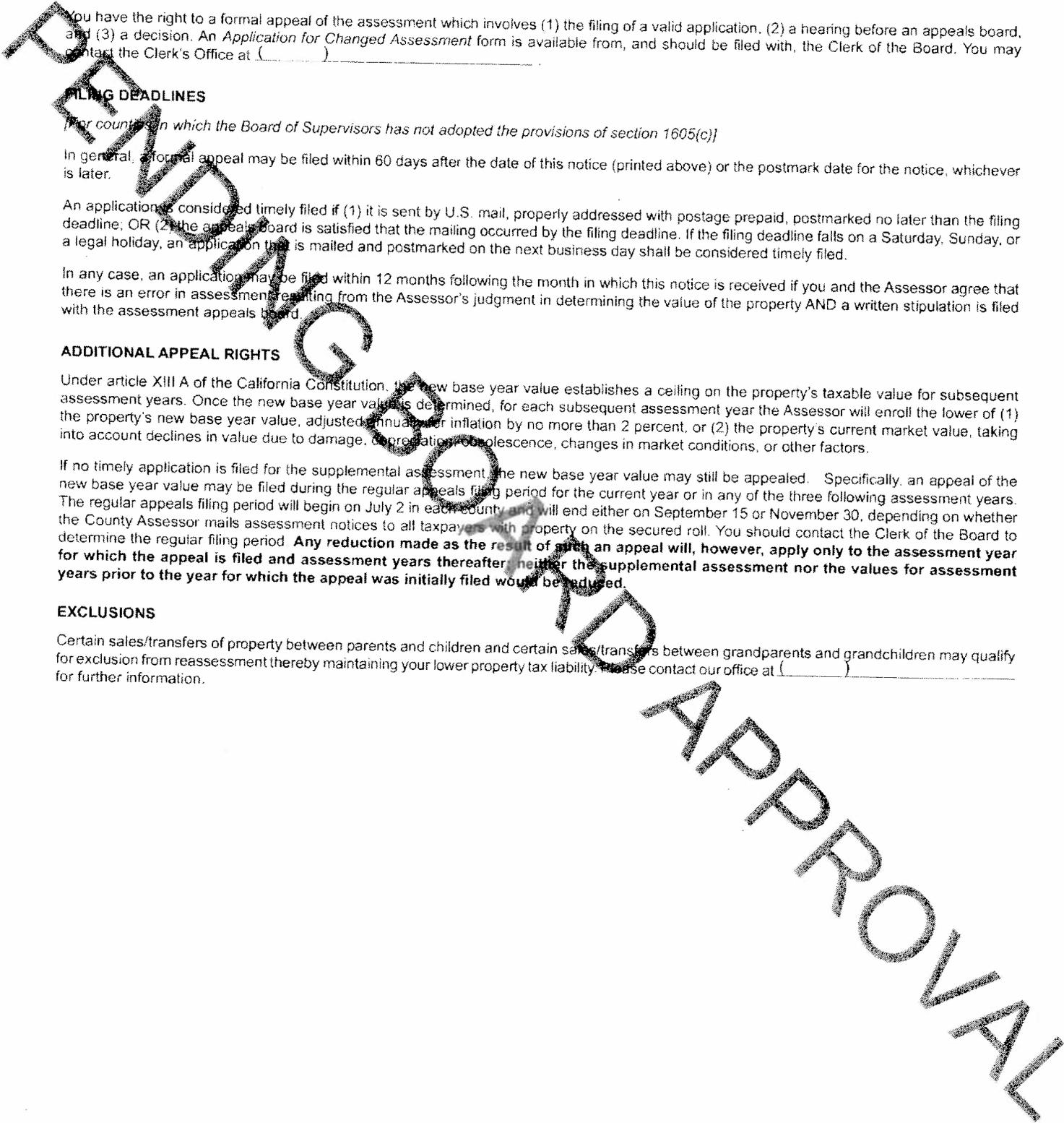
**ADDITIONAL APPEAL RIGHTS**

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.**

**EXCLUSIONS**

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



**NOTICE OF SUPPLEMENTAL ASSESSMENT**

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

**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.

**EXEMPTIONS**

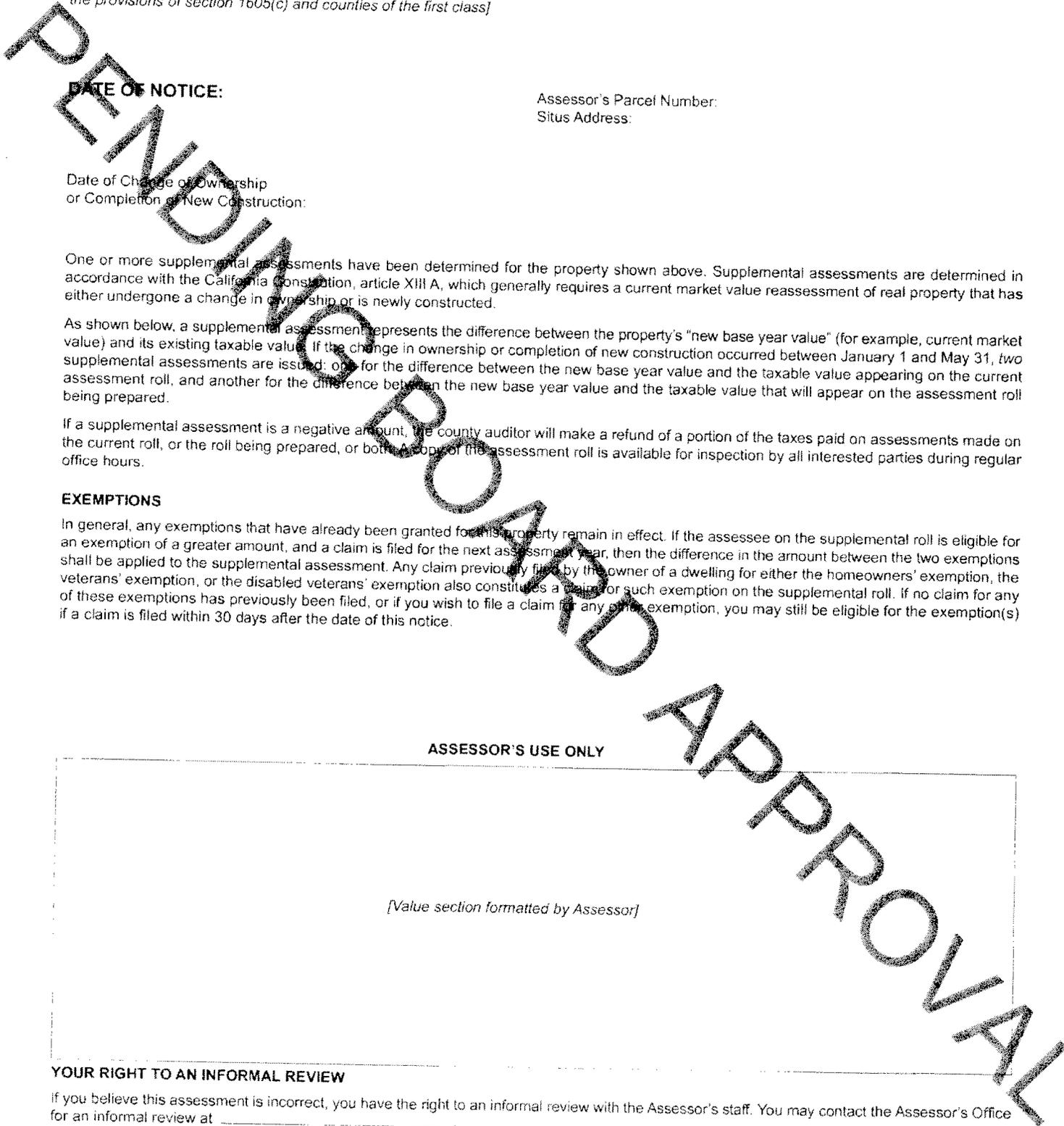
In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall 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.

**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's staff. You may contact the Assessor's Office for an informal review at \_\_\_\_\_.



**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 *Application for Changed Assessment* 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 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 that will result from the supplemental assessment, or the postmark date for the tax bill, whichever is later.

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.

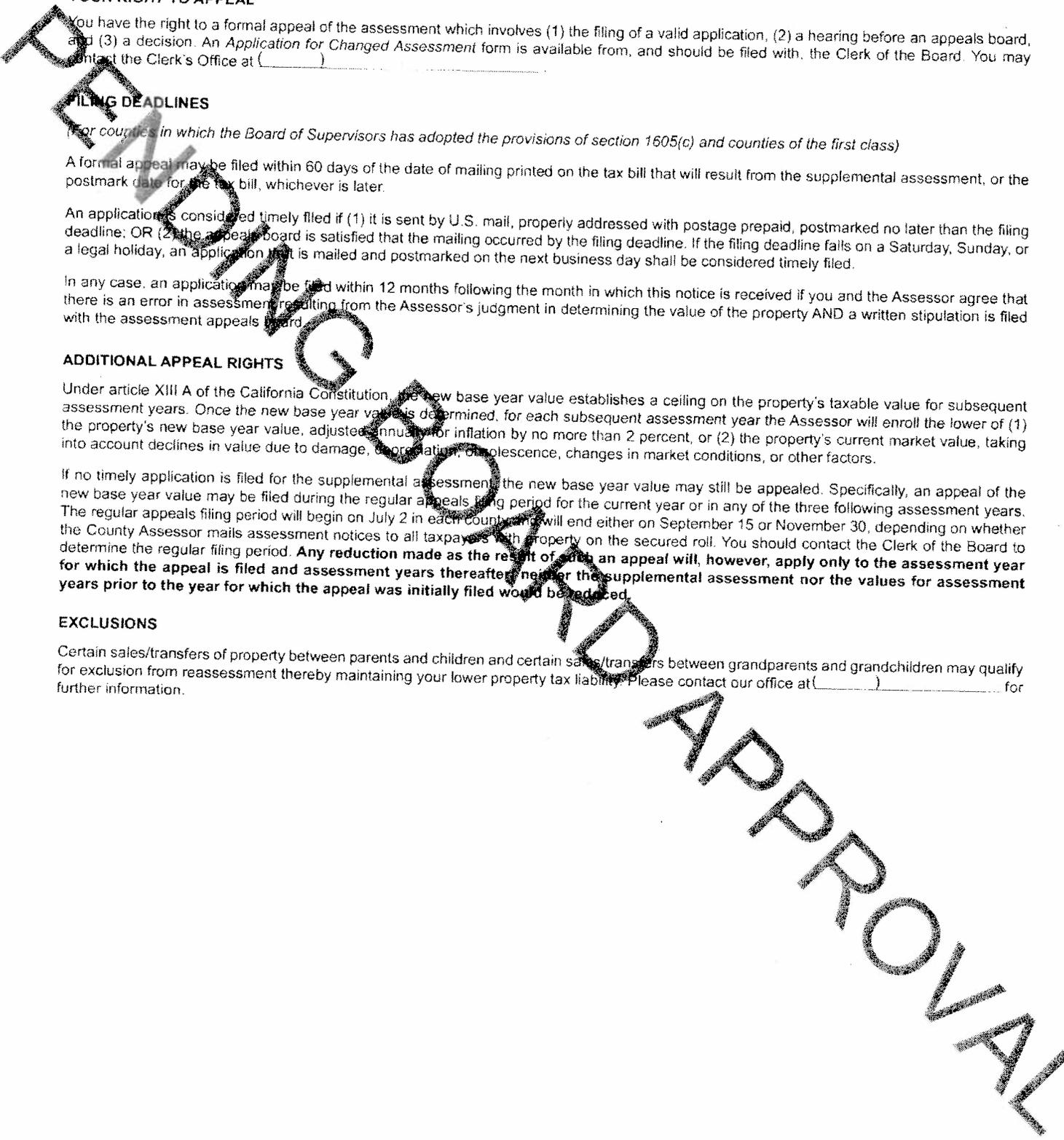
**ADDITIONAL APPEAL RIGHTS**

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.**

**EXCLUSIONS**

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



20 CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF WORK OF ART

This claim must be filed by 5:00 p.m., February 15.

State of California, County of \_\_\_\_\_

AFFIDAVIT FOR EXEMPTION OF WORK OF ART

Under the provisions of section 217, Revenue and Taxation Code, certain articles of personal property which have been made available for display in a publicly owned art gallery or museum, or in a museum regularly open to the public and operated by a nonprofit organization qualified for exemption under section 23701d of the Revenue and Taxation Code for a minimum period of 90 days during the 12-month period immediately preceding January 1, or for less than 90 days immediately preceding January 1 but which will be made available for 90 days during the 12-month period commencing with the first day the property was made available, shall be exempt from taxation.

NAME OF CLAIMANT \_\_\_\_\_

ADDRESS OF CLAIMANT \_\_\_\_\_ DAYTIME TELEPHONE NUMBER \_\_\_\_\_

LOCATION OF THE PERSONAL PROPERTY AS OF 12:01 A.M., JANUARY 1, 20\_\_\_\_ ( ) \_\_\_\_\_

NAME OF ART GALLERY OR MUSEUM TO WHICH THE PROPERTY WAS MADE AVAILABLE FOR DISPLAY \_\_\_\_\_ DIRECTOR'S OR OFFICER'S NAME \_\_\_\_\_

ADDRESS (Street, City, County, State) \_\_\_\_\_

NATURE OF THE PERSONAL PROPERTY FOR WHICH EXEMPTION IS CLAIMED (check the appropriate boxes); additional works of art may be listed on a separate sheet, with nature and description)

- ORIGINAL PAINTING, ORIGINAL SCULPTURE, WORK OF THE FREE FINE ARTS (check below), ORIGINAL MOSAIC, ORIGINAL STATUARY, ETCHING, LITHOGRAPH, ORIGINAL DRAWING OR SKETCHES, ENGRAVING, PRINTS MADE BY HAND TRANSFER PROCESS, WOODCUT, OTHER ORIGINAL WORK OF THE FREE FINE ARTS

DESCRIBE THE PROPERTY AND THE PROCESS BY WHICH IT WAS CREATED IN SUFFICIENT DETAIL TO IDENTIFY \_\_\_\_\_

DO THE ITEMS DESCRIBED ABOVE INCLUDE ARTICLES OF UTILITY OR ARTICLES DESIGNED FOR INDUSTRIAL USE? YES NO DOES CLAIMANT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE? YES NO

CERTIFICATION OF CLAIMANT

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 \_\_\_\_\_ DATE \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

CERTIFICATION OF MUSEUM DIRECTOR OR OFFICER

The work of art described above was made available for display from \_\_\_\_\_, 20\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_ (If additional works are listed on an attachment, the director or officer must sign this certificate and each attachment.)

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 DIRECTOR OR OFFICER \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

DIRECTOR OR OFFICER OF (publicly owned art gallery, museum or museum open to public and operated by a nonprofit organization) \_\_\_\_\_

LOCATED AT (address) \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

PROVISIONS OF THE REVENUE AND TAXATION CODE

217. (a) Except as provided in subdivision (d), the following articles of personal property that have been made available for display in a publicly owned art gallery or museum, or a museum that is regularly open to the public and that is operated by a nonprofit organization that qualifies for exemption pursuant to Section 23701d, shall be exempt from taxation:

(1) Original paintings in oil, mineral, water, vitreous enamel, or other colors, pastels, original mosaics, original drawings and sketches in pen or pencil, or watercolors, or works of the free fine arts in any other media including applied paper and other materials, manufactured or otherwise, that are used on collages, artists' proof etchings unbound, and engravings and woodcuts unbound, lithographs, or prints made by other hand transfer processes unbound, or original sculptures or statuary. As used in this subdivision:

(A) "Sculpture" and "statuary" shall include professional productions of sculptors only whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, metal, or other materials, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, alabaster, or from metal, or other materials, or cast in bronze or other metal or substance, or from wax or plaster, or constructed from any material or made in any form as the professional productions of sculptors, only.

(B) "Original" when used to modify the words "sculptures" and "statuary" shall include the original work or model and the first 10 castings, replicas, or reproductions made from the sculptor's original work or model, with or without a change in scale, regardless of whether or not the sculptor is alive at the time the castings, replicas, or reproductions are completed.

(C) "Painting," "mosaic," "drawing," "work of the free fine arts," "sketch," "sculpture," and "statuary" shall not include any articles of utility, articles designed for industrial use, or any articles that are made wholly or in part by stenciling or any other mechanical process.

(D) "Etchings," "engravings," "woodcuts," "lithographs," or "prints made by other hand transfer processes," shall include only works that are printed by hand from plates, stones or blocks etched, drawn, or engraved with handtools and do not include works that are printed from plates, stones or blocks etched, drawn, or engraved by photochemical or other mechanical processes.

(2) Original works of the free fine arts that are not described in paragraph (1), are subject to regulations, as the board may prescribe, to prove that the article represents some school, kind, or medium of the free fine arts. As used in this paragraph, "original works of the free fine arts" shall not include any article of utility or any article designed for industrial use.

(b) When making a claim for an exemption pursuant to this section, a person claiming the exemption shall provide all information required and answer all questions in an affidavit, under penalty of perjury. The assessor may require other proof of the facts stated before allowing the exemption. The affidavit shall be accompanied by a certificate of the director or other officer of the art gallery or museum in which the property for which an exemption is claimed under this section was made available for display that the property was available for public display in the art gallery or museum for the period specified in subdivision (a).

(c) Sections 255 and 260 shall be applicable to the exemption provided by this section.

(d) The exemption provided by subdivision (a) shall not apply to any work of art loaned by any person who holds works of art primarily for purposes of sale.

(e) The exemption provided by this section shall not apply unless the property was made available for public display in the art gallery or museum for a period of 90 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the property was first made available for public display less than 90 days prior to the lien date, the exemption may be granted if the person claiming the exemption certifies in writing that the property will be made available for public display for at least 90 days during the 12-month period commencing with the first day the property was made available for public display.

(f) For purposes of this section, "regularly open to the public" means that the gallery or museum was open to the public not less than 20 hours per week for not less than 35 weeks of the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the gallery or museum has been open for less than 35 weeks during the 12-month period immediately preceding the lien date or for less than 20 hours per week during that period, the exemption may be granted if the director or other officer of the gallery or museum certifies in writing that the gallery or museum will be open for not less than 20 hours per week for not less than 35 weeks during the 12-month period beginning with the day the gallery or museum was first opened.

(g) If a person certifies in writing that the property will be made available and the gallery or museum open for the periods specified in subdivisions (e) and (f), and the property is not so made available or the gallery or museum is not so opened, the exemption shall be canceled, and an escape assessment may be made as provided in Section 531.1.

**255. TIME TO FILE AFFIDAVITS.** Affidavits required for exemptions named in this article, except the homeowners' exemption, shall be filed with the assessor between the lien date and 5 p.m. on February 15.

**260. NONCOMPLIANCE WITH PROCEDURE.** If any person, claiming any exemption named in this article, fails to follow the required procedure, the exemption is waived by the person.

20 \_\_\_\_\_ CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT

This claim must be filed by 5:00 p.m., February 15.

State of California, County of \_\_\_\_\_

AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT

Under the provisions of section 217.1, Revenue and Taxation Code, certain aircraft which have been made available for display in a publicly owned aerospace museum, or in an aerospace museum regularly open to the public and operated by a nonprofit organization qualified for exemption under section 23701d of the Revenue and Taxation Code for a minimum period of 90 days during the 12-month period immediately preceding January 1 or for less than 90 days immediately preceding January 1 but which will be made available for 90 days during the 12-month period commencing with the first day the property was made available, shall be exempt from taxation.

PENDING BOARD APPROVAL

NAME OF CLAIMANT \_\_\_\_\_

ADDRESS OF CLAIMANT \_\_\_\_\_

DAYTIME TELEPHONE NUMBER ( )

LOCATION OF THE AIRCRAFT AS OF 12:01 A.M., JANUARY 1 \_\_\_\_\_

NAME OF AEROSPACE MUSEUM TO WHICH THE PROPERTY WAS MADE AVAILABLE FOR DISPLAY \_\_\_\_\_

DIRECTOR'S OR OFFICER'S NAME \_\_\_\_\_

ADDRESS (Street, City, County, State) \_\_\_\_\_

NATURE OF THE AIRCRAFT FOR WHICH EXEMPTION IS CLAIMED (check the appropriate box(es); additional aircraft may be listed on a separate sheet, with nature and description of aircraft)

- AIRCRAFT WHICH HAVE BEEN RESTORED OR MAINTAINED, WHETHER CURRENTLY CERTIFIED OR NOT FOR FLIGHT PURPOSES
AIRCRAFT DONATED IN PERPETUITY TO THE AEROSPACE MUSEUM

DESCRIBE THE AIRCRAFT IN SUFFICIENT DETAIL TO IDENTIFY (Make, Model, Year, and FAA or tail number) \_\_\_\_\_

DOES CLAIMANT HOLD THE AIRCRAFT CLAIMED HERE PRIMARILY FOR PURPOSES OF SALE?

- YES NO

CERTIFICATION OF CLAIMANT

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 \_\_\_\_\_ DATE \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

CERTIFICATION OF MUSEUM DIRECTOR OR OFFICER

The aircraft described above was made available for display from \_\_\_\_\_, 20\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_ (If additional aircraft are listed on an attachment, the director or officer must sign this certificate and each attachment)

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 DIRECTOR OR OFFICER \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

DIRECTOR OR OFFICER OF (publicly owned aerospace museum or aerospace museum open to public and operated by a nonprofit organization) \_\_\_\_\_

LOCATED AT (address) \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

PROVISIONS OF THE REVENUE AND TAXATION CODE

211.1. (a) Except as provided in subdivision (d), the following articles of personal property that are made available for display in a publicly owned aerospace museum, or an aerospace museum that is regularly open to the public and that is operated by a nonprofit organization that qualifies for exemption pursuant to Section 23701d, shall be exempt from taxation:

- (1) Aircraft that have been restored or maintained, whether currently certified or not for flight purposes.
- (2) Aircraft donated in perpetuity to the aerospace museum.

(b) When making a claim for an exemption pursuant to this section, a person claiming the exemption shall give all information required and answer all questions in an affidavit, and shall subscribe and swear to the affidavit, under penalty of perjury. The assessor may require other proof of the facts stated before allowing the exemption. The affidavit shall be accompanied by a certificate of the director or other officer of the aerospace museum in which the property for which an exemption is claimed under this section was made available for display that the property was available for public display in the aerospace museum for the period specified in subdivision (e).

(c) For the 1984-85 assessment year and each assessment year thereafter, the provisions of Sections 255 and 260 shall be applicable to the exemption provided by this section.

(d) The exemption provided by subdivision (a) shall not apply to any aircraft loaned by any person who holds aircraft primarily for purposes of sale.

(e) The exemption provided by this section shall not apply unless the property was made available for public display in the aerospace museum for a period of 90 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the property was first made available for public display less than 90 days prior to the lien date, the exemption may be granted if the person claiming the exemption certifies in writing that the property will be made available for public display for at least 90 days during the 12-month period commencing with the first day the property was made available for public display.

(f) For purposes of this section, "regularly open to the public" means that the aerospace museum was open to the public not less than 20 hours per week for not less than 35 weeks of the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the aerospace museum has been open for less than 35 weeks during the 12-month period immediately preceding the lien date or for less than 20 hours per week during that period, the exemption may be granted if the director or other officer of the aerospace museum certifies in writing that the aerospace museum will be open for not less than 20 hours per week for not less than 35 weeks during the 12-month period beginning with the date the aerospace museum was first opened.

(g) If a person certifies in writing that the property will be made available and the aerospace museum open for the periods specified in subdivisions (e) and (f), and the property is not so made available or the aerospace museum is not so opened, the exemption shall be canceled, and an escape assessment may be made as provided in Section 531.1.

(h) The exemption provided by this section shall be applicable for the 1979-80 fiscal year and each fiscal year thereafter.

**255. TIME TO FILE AFFIDAVITS.** Affidavits required for exemptions named in this article, except the homeowners' exemption, shall be filed with the assessor between the lien date and 5 p.m. on February 15.

**260. NONCOMPLIANCE WITH PROCEDURE.** If any person, claiming any exemption named in this article, fails to follow the required procedure, the exemption is waived by the person.

**20 CLAIM FOR DISABLED VETERANS' PROPERTY TAX EXEMPTION**

PENDING BOARD APPROVAL

CLAIMANT NAME AND MAILING ADDRESS

FOR ASSESSOR'S USE ONLY	
DATE RECEIVED _____	
APPROVED _____	DENIED _____
REASON FOR DENIAL _____	
_____	

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:

ASSESSOR'S PARCEL NUMBER
_____

Article XIII of the California Constitution, section 4(a), and Revenue and Taxation Code section 205.5 provide an exemption of \$100,000\* of assessed value (Basic Exemption) as adjusted for the relevant assessment year 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. The \$100,000 Basic Exemption increases to \$150,000\* of assessed value (Low-Income Exemption), as adjusted for the relevant assessment year, if your household income for last year did not exceed \$40,000\*, as adjusted for the relevant assessment year. Once granted, the Basic Exemption remains in effect until terminated without any subsequent filing. Annual filing is required for any year in which a Low-Income Exemption is claimed.

*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. Please refer to the attached schedule for the current amounts and limits.

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

(continued on reverse)

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.

- a. When did you acquire this property? (month/day/year)
Date you occupied or intend to occupy this property as your principal residence: (month/day/year)
c. Have you claimed the exemption on the home where you most recently resided? Yes No
d. Has the 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:
e. Social Security Number:

- 2. a. Date filed for disability rating with the USDVA\*?
b. Date received disability rating from the USDVA\*?
c. Effective date of 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.) ( ) E-mail:

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

## DISABLED VETERANS' EXEMPTION INFORMATION AND INSTRUCTIONS

### 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 of a dwelling that is occupied as the owner's principal place of residence 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 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 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 Veterans' 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 purchaser named in a contract of sale, or a shareholder in a corporation where the rights of shareholding vest in 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, 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 so 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:** The 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 issued as a result of a change in ownership or completed new construction. 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, 90 percent of the exemption available shall be allowed. Thereafter, if an appropriate application for exemption 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 January 1 of the year next following the year 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 2008, the income would be for the calendar year 2007.)

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. You may wish to use the form found in the "Property Tax Postponement" pamphlet issued by the California State Controller. If so, contact your Assessor or county tax collector.)

- (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 APFB (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	Factor	Exemption *		Income Limit **
<b>2009</b>	<b>1.03</b>	<b>\$114,634</b>	<b>\$171,952</b>	<b>\$51,478</b>
2008	1.03422	\$111,296	\$166,944	\$49,979
2007	1.04370	\$107,613	\$161,420	\$48,325
2006	1.03107	\$103,107	\$154,661	\$46,302
2005	1.01365	\$100,000	\$150,000	\$44,907
2004	1.03476	\$100,000	\$150,000	\$44,302
2003	1.02392	\$100,000	\$150,000	\$42,814
2002	1.04535	\$100,000	\$150,000	\$41,814
2001	---	\$100,000	\$150,000	\$40,000

\* Inflation indexing for the exemption amounts commenced on January 1, 2006.

\*\* Inflation indexing for the household income limit commenced on January 1, 2002.

**2009 DISABLED VETERANS' EXEMPTION  
CHANGE OF ELIGIBILITY REPORT**

PENDING PROVAL

NAME AND MAILING ADDRESS

APN: \_\_\_\_\_

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, 2009. 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.

An exemption of up to \$100,000\* of assessed value (Basic Exemption), as adjusted for the relevant assessment year, is available to 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. The Basic Exemption increases to \$150,000\* of assessed value (Low-Income Exemption), as adjusted for the relevant assessment year, if your household income for last year did not exceed \$40,000\*, as adjusted for the relevant assessment year. Once granted, the Basic Exemption remains in effect until terminated. Annual filing is required for any year in which a Low-Value Exemption is claimed.

*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, 2009.**

**DISQUALIFYING CONDITIONS**

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

1. At any time during 2008, 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.)
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. Please refer to the attached schedule for the current amounts and limits.

(continued on reverse)

**SIGN HERE ONLY IF YOU NO LONGER QUALIFY FOR THE DISABLED VETERANS' EXEMPTION AS OF JANUARY 1, 2009**

*No longer qualify for the Disabled Veterans' Exemption.*

Signature \_\_\_\_\_ Date \_\_\_\_\_

Daytime Phone Number ( ) \_\_\_\_\_ Social Security Number: \_\_\_\_\_

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

- The property was sold on (date) \_\_\_\_\_  
If sale is unrecorded, enter name of purchaser \_\_\_\_\_
- I am still the owner but as of (date) \_\_\_\_\_ this was not my principal place of residence.
- 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) \_\_\_\_\_
- I have no longer lost the use of two limbs; use was restored on (date) \_\_\_\_\_
- My disability or disability compensation was rated at less than 100 percent on (date) \_\_\_\_\_
- I am the surviving spouse of a deceased disabled veteran and I remarried on (date) \_\_\_\_\_

**If you change your principal place of residence on or after January 1, 2009, 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 on or before the lien date next following the date that the property was acquired or within 30 days of the date of notice of supplemental assessment.**

**Note:** If you were not eligible for the exemption on January 1, 2009, you **must** notify the Assessor on or before June 30, 2009, or you will be subject to payment of the amount of taxes the exemption represents, plus a 25 percent penalty and interest.

PENDING BOARD APPROVAL

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

## EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Factor	Exemption *		Income Limit **
2009	1.03	\$114,634	\$171,952	\$51,478
2008	1.03422	\$111,296	\$166,944	\$49,979
2007	1.04370	\$107,613	\$161,420	\$48,325
2006	1.03107	\$103,107	\$154,661	\$46,302
2005	1.01365	\$100,000	\$150,000	\$44,907
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2003	1.02392	\$100,000	\$150,000	\$42,814
2002	1.04535	\$100,000	\$150,000	\$41,814
2001	---	\$100,000	\$150,000	\$40,000

\* Inflation indexing for the exemption amounts commenced on January 1, 2006.

\*\* Inflation indexing for the household income limit commenced on January 1, 2002.

### CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

(For new locations and/or in-lieu of preprinted claim form BOE-267-A)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15, or within 30 days of the date of Notice of Supplemental Assessment, whichever comes first.

#### IDENTIFICATION OF APPLICANT

Name of Organization	Corporate ID No. (if any)	Check, if changed within the last year: <input type="checkbox"/> Mailing address <input type="checkbox"/> Corporate name <input type="checkbox"/> Organization's formative document (amendment to articles of incorporation, constitution, trust instrument, articles of organization)
Mailing address (number and street)		
City, State, Zip Code		

#### Organizational Clearance Certificate (OCC)

Number:  Provide a copy of the certificate issued by the State Board of Equalization (Board), and a copy of the finding sheet issued by the Board.

If you do not have an OCC, have you filed a claim for an OCC with the Board?  Yes  No

If No, see instructions for obtaining an OCC.

#### PRIOR YEAR FILINGS

Has the organization filed for the welfare exemption in this county in prior years?  Yes  No If Yes, state: (a) latest year filed:

Exact name of organization under which filed:

#### IDENTIFICATION OF PROPERTY

1. Address of property (number and street)  City, State, Zip Code

2. Is this a new location this year?  Yes  No 3. When was the property put to current use? (MM/DD/YYYY)  4. Fiscal year of claim (see instructions): 20\_\_ - 20\_\_

5. Real property. If claiming an exemption for real property, on what date was the property acquired? (MM/DD/YYYY) Assessor's Parcel Number or legal description:

5.(a) Land. If seeking an exemption on land, provide the following: (1) Area in acres or square feet:  (2) Primary and incidental use of the property described:

5.(b) Building or Improvements: If seeking an exemption on buildings or improvements, provide the following: (1) Building number or name, number of floors, type of construction:  (2) Primary and incidental use of the property described:

6. Personal Property: If seeking an exemption on personal property, provide the following: (a) Personal Property description (type):  (b) Primary and incidental use of the property described:

7. 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 listed above

If persons or organizations other than the claimant use this property, please provide on an attached list the name of the user, frequency of use, and square footage used.

FOR ASSESSOR'S USE ONLY	
Received by <input type="text"/>	(Assessor or designee)
of <input type="text"/>	(county or city)
on <input type="text"/>	(date)

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

NAME

DAYTIME PHONE NUMBER

EMAIL ADDRESS

USE OF PROPERTY

8. Leased or rented (since January 1 of prior year)?

(a) Is any portion of the property described rented, leased, or being used or operated part time or full time by some other person or organization?
 Yes  No
If Yes, describe that portion and its use and attach a copy of the agreement, and list the amount received by claimant.

(b) Is any equipment or other property at this location being leased, rented, or consigned from someone else?
 Yes  No
If Yes, list equipment and other property at this location that is being leased, rented, or consigned to the claimant. Please list the name and address of lessor or consignor and the quantity and description of the property, and attach to the claim. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity.

9. Living quarters (since January 1 of prior year)

Is any portion of the property used for living quarters (other than low-income housing or housing for the elderly or handicapped) for any person?
 Yes  No
If Yes, describe that portion.

Submit documentation that the housing is incidental to and reasonably necessary for the exempt purposes of the organization. (If living quarters are associated with a rehabilitation program, submit BOE-267-R. See instructions.)

10. Sale of personal property (since January 1 of prior year)?

(a) Is any portion of the property used to operate a store, thrift shop, or other facility making sales to members or the general public?
 Yes  No
If Yes, (1) list the hours per week the business is operated and; (2) describe the nature of articles sold:

(b) Is the property used as a thrift shop as part of a planned, formal rehabilitation program?
 Yes  No
If Yes, submit BOE-267-R.

11. Low-income Housing

Is this property used as low-income housing?
 Yes  No
If Yes and the property is owned by a nonprofit organization or 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.

12. Elderly or handicapped Housing

Is this property used as a facility for the elderly or handicapped?
 Yes  No
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 89 of the Federal Public Laws.

13. Expansion

Do you contemplate any capital investment in the property within the next year?
 Yes  No
If Yes, explain:

14. Is the property for which this exemption is sought used for activities that produce income that is "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code and that is subject to the tax imposed by section 514 of the Internal Revenue Code?
 Yes  No
If Yes, you must attach to this claim each of the following:

- (1) The organization's information and tax returns filed with the Internal Revenue Service for its immediately preceding fiscal year.
(2) A statement setting forth the amount of time devoted to the organization's income-producing and non-income-producing activities, and, where applicable, a description of that portion of the property in which those activities are conducted.
(3) A statement listing the specific activities which produce the unrelated business taxable income.
(4) A statement setting forth the amount of income of the organization that is attributable to activities in the state and is exempt from income or franchise taxation, and the amount of total income of the organization that is attributable to activities in the state.

15. Please check the following, if applicable:

- The property is used for the actual operation of the exempt activity.
 The property is not used or operated by the owner or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of the business or profession.
 The property is not used by the owners or members for fraternal or lodge purposes, or for social club purposes except where such use is clearly incidental to a primary religious, hospital, scientific, or charitable purpose.

16. Financial statements relating exclusively to this property's location.

Attach to this claim a copy of your operating statement (income, expenses) and balance sheet (assets, liabilities) for the calendar or fiscal year immediately preceding the claim year.

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.

NAME OF PERSON MAKING CLAIM

TITLE

SIGNATURE OF PERSON MAKING CLAIM

DATE

**INSTRUCTIONS FOR FILING A CLAIM FOR  
WELFARE EXEMPTION FROM PROPERTY TAX**

**EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS 4(b) AND 5 OF ARTICLE XIII OF THE CONSTITUTION OF THE  
STATE OF CALIFORNIA AND SECTIONS 214, 254.5 AND 259.5 OF THE REVENUE AND TAXATION CODE**

*(See also sections 213.7, 214.01-214.1, 215.2, 221-222.5, 225.5, 231, 236, 254-254.6, 259.5, 261, and 270-272 of the Revenue and Taxation Code)*

**GENERAL INFORMATION**

**FILING OF CLAIM**

Claims for the Welfare Exemption must be signed and filed **with the Assessor**. Each claim must contain supporting documents **including financial statements**.

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 for each property location. A separate claim form must be completed and filed for each property for which exemption is sought.

The Assessor will supply claim forms and supporting documents upon request. A copy of the claim should be retained by the organization. It is recommended that the retained copy be submitted to the Assessor for acknowledgment of filing by entry of the date and the Assessor's or the designee's signature. This copy will serve as a record of filing should there be any later question relative thereto.

**ORGANIZATIONAL CLEARANCE CERTIFICATE**

An organization that is seeking the Welfare Exemption shall file with the State Board of Equalization (Board) a claim for an Organizational Clearance Certificate. The Board shall review each claim to determine whether the organization meets the requirements of section 214 and shall issue a certificate to a claimant that meets these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid Organizational Clearance Certificate. If the claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the Organizational Clearance Certificate from the Board.

Claim form BOE-277, Claim for Organizational Clearance Certificate - Welfare Exemption, is available on the Board's website ([www.boe.ca.gov](http://www.boe.ca.gov)) or you may request a form by contacting the Exemptions Section at 916-445-3524.

**PRIOR YEAR FILINGS**

Year filed is the year in which the claim was submitted to the Assessor. State the exact name under which the organization filed for the year indicated.

**RECORDATION REQUIREMENT**

Revenue and Taxation Code section 261 requires that an organization claiming the Welfare Exemption for its real property must have recorded its ownership interest as of the lien date (12:01 a.m., January 1) in the recorder's office of the county in which the property is located.

A claimant which on the lien date has a **possessory interest in publicly owned land, owns water rights, or owns improvements on land owned by another** may in lieu of recordation file a copy of the document giving rise to that possessory interest or water rights or file a written statement attesting to the separate ownership of those improvements with the Assessor. Failure to establish the fact of such recordation to the Assessor constitutes a **waiver** of the exemption.

**TIME FOR FILING**

To receive the full exemption, the claimant must **file a claim 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.

**ADDITIONAL INFORMATION**

The owner and the operator must furnish additional information to the Assessor, if requested. The Assessor may institute an audit verification of the operations of the owner and of the operator and may request additional information from the claimant.

**PREPARATION OF CLAIM**

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which exemption is sought even though there may be several improvements and separate buildings thereon. All personal property for which exemption is sought should also be listed.

If the owner and operator of the property are not the same, each must execute a separate claim and give the information requested. **All questions must be answered.** Failure to answer all questions may result in denial of your claim. Leave no blanks; use "no," "none," or "not applicable" where needed. The following information is provided to assist you in answering specific questions on your claim.

**Line 4.** The fiscal year for which 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 2008 would enter "2008-2009" on line four of the claim; a "2007-2008" entry on a claim filed in February 2008 would signify that a late claim was being filed for the preceding fiscal year.

**Line 5.** Enter the legal description or map book, page, and parcel number. Use additional sheets if necessary.

(a)(1) Indicate the area and the unit of measurement used (acres or square feet.)

(2) List the primary use which should qualify the property for exemption and the incidental use or uses of the property since January 1 of the prior year.

(b)(1) List all buildings and improvements on the land. Use additional sheets if necessary. Describe as stucco, concrete and steel, brick, wood, etc.

(2) List the **primary use** and the incidental use or uses of the property since January 1 of the prior year.

**Line 6.** (a) List the type of personal property;

(b) List the primary use and the incidental use or uses since January 1 of the prior year.

**Line 7.** If the owner and operator of any portion of the property are not the same, **both must file a claim**, and each must meet all of the requirements to obtain the exemption.

**Line 8.** (a) Copies of leases or agreements must be submitted if the answer is yes. 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.

(b) If the answer is yes, provide the names and addresses of lessors and consignors and list the quantity and description of the property.

**Line 9.** If the answer is **yes**, describe the portion of the property used for living quarters. Submit documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers. Include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization and the occupant's role or position in the organization. (This question is not applicable where the exempt activity is providing housing, for example, homes for aged, youth, mentally or physically disabled.)

**Line 10.** If the answer is **yes**, describe in sufficient detail to determine the volume of business and the hours open for business since January 1 of the prior year. If a business operation located on the listed parcel has been **deliberately omitted**, because you do not desire the exemption on the business, so state.

**Line 13.** If the answer is **yes**, describe the type of investment contemplated and the reasons that make such expansion necessary.

**Line 14.** If the answer is **yes**, provide the documents and other information requested.

**Line 16.** In submitting the financial statements, the operating statement should be restricted to the financial transactions relating to the operation of the subject property. The income should include only those receipts that result from the operation of the property and should not include receipts from invested funds, gifts, or other items that do not result directly from the operation of the property.

The expenditures should be limited to those resulting from the operation of the property. Any expenses of the organization or expenses extraneous to the operating unit should not be included. If compensation of personnel or other administrative expenses are pro-rated to the property, such pro-rata should be indicated. If the nature of an item of income or disbursement is not clear from the account name, further explanation indicating the nature of the account should be appended. **Your claim will not be processed until the financial statements are received by the Assessor.**

**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 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  Organizations Formative Document (amendment to articles of incorporation, constitution, trust instrument, articles of organization)

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 \_\_\_\_\_

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:   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Has the use on any portion of the property that received an exemption last year changed?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Is any portion of this property vacant or unused? If <b>yes</b> , size (date: _____ Area (sq. ft.) _____)  |
| <input type="checkbox"/> | <input type="checkbox"/> | 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.)   |
| <input type="checkbox"/> | <input type="checkbox"/> | 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 <b>yes</b> , 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. |
| <input type="checkbox"/> | <input type="checkbox"/> | 6. Is this property used as low-income housing? If <b>yes</b> , and the property is owned by a nonprofit organization or eligible limited liability company, BOE-267-L must be submitted. If <b>yes</b> and the property is owned by a limited partnership, BOE-267-L1 must be submitted.   |
| <input type="checkbox"/> | <input type="checkbox"/> | 7. Is this property used as a facility for the elderly or handicapped? If <b>yes</b> , 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, 266, or 301 of the Federal Public Laws.  |
| <input type="checkbox"/> | <input type="checkbox"/> | 8. Do other persons or organizations use any of this property? If <b>yes</b> , please provide a list including the name of user, frequency of use and square footage used. (See Owner/Operator on reverse.)   |
| <input type="checkbox"/> | <input type="checkbox"/> | 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 <b>yes</b> , see "Unrelated Income" on the reverse.   |
| <input type="checkbox"/> | <input type="checkbox"/> | 10. Have the organization's income and/or expenses increased by more than 25 percent since last year? If <b>yes</b> , attach a copy of your most recent and the prior year's complete financial statements.   |
| <input type="checkbox"/> | <input type="checkbox"/> | 11. Is there any equipment or property at this location that is leased or rented to the claimant? If <b>yes</b> , 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 PHONE NUMBER

( )

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

E-MAIL 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](http://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 916-445-3524.

**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 tenement, covenants, 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)

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
HOUSING — LOWER-INCOME HOUSEHOLDS**

Carefully read and follow the accompanying instructions before preparing claim.

This affidavit is required for those properties owned by nonprofit organizations or eligible limited liability companies where the income of the occupants must not exceed certain limits.

This affidavit supplements the claim for Welfare Exemption and must be filed with the County Assessor by February 15. If you do not complete and file this form, you may be denied the exemption.

The claimant should provide each household living on the property with a copy of the attached form titled *Lower-Income Households — Statement of Family Household Income*. (The organization claiming the exemption keeps the completed, signed statements in case of further audit.) The exemption cannot be granted unless all the information requested in this affidavit is provided and the signed affidavit is filed with the County Assessor.

\_\_\_\_\_ states:  
(name of person making affidavit)

1. He/She is \_\_\_\_\_  
(title, such as president, etc.)

2. of the \_\_\_\_\_  
(corporate or organization name)

3. the mailing address of which is \_\_\_\_\_  
(give complete address including zip code)

4. for the property located at \_\_\_\_\_  
(give complete address including zip code)

5. That he or she makes this affidavit on behalf of this organization in support of a claim for exemption for the \_\_\_\_\_ - \_\_\_\_\_ fiscal year and certifies that:

A. There is an enforceable and verifiable agreement with a public agency or, a recorded deed restriction, or other legal document that restricts the project's usage and that provides that the units designated for use by lower-income households are continuously available to or occupied by lower-income households at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code, or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance. (Please provide a copy of the regulatory agreement with a public agency, a copy of the recorded deed restriction, or a copy of an *other legal document* if you are filing a claim on this property for the first time (BOE-267).)

B. The funds which would have been necessary to pay property taxes are used to maintain the affordability of, or reduce rents otherwise necessary for, the units occupied by lower-income households.

C. At least one of the following criteria is applicable (check one):

- (1) The acquisition, construction, rehabilitation, development, or operation of the property financed with government financing in the form of tax-exempt mortgage revenue bonds; general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term "government financing" does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)
- (2) The owner is eligible and receives state low-income housing tax credits pursuant to Revenue and Taxation Code sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.
- (3) In the case of a claim that is filed for the 2000-01 fiscal year or any fiscal year thereafter, 90 percent or more of the occupants of the property are lower-income households whose rent does not exceed the rent prescribed by section 50053 of the Health and Safety Code. The total exemption amount allowed under this subdivision to a taxpayer, with respect to a single property or multiple properties for any fiscal year on the sole basis of the application of this subparagraph, may not exceed twenty thousand dollars (\$20,000) of tax [section 214(g)(1)(C)].

**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 AFFIDAVIT	TITLE	DATE
▶		
E-MAIL ADDRESS		

**A. ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME**

Section 214(g) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for lower-income households can qualify for the welfare exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below:

NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME
1		4		7	
2		5		8	
3		6			

**Note:** If a dollar amount is not entered for each number of persons, contact the County Assessor for the figures. The amounts are different for each county and change annually.

In order to qualify all or a portion of the property for the exemption, you must have: (1) a signed statement for each household that qualifies (you should keep the statement for future audits); and (2) you must complete the report below:

**B. LIST OF QUALIFIED HOUSEHOLDS**

Complete or attach list showing desired information for **only** those households that qualify; use additional sheets if necessary.

ADDRESS/UNIT NO. <i>(use two lines if there are two households in a unit)</i>	NO. OF PERSONS IN HOUSEHOLD <i>(may be more than one household in unit)</i>	MAXIMUM INCOME FOR HOUSEHOLD DOES NOT EXCEED
1.		\$
2.		
3.		

**C. RECAP FOR ALL HOUSEHOLDS, ELIGIBLE AND INELIGIBLE**

**Note:** The low-income exemption calculation under section 214(g) is the value of low-income households to the total area of the property.

	EXAMPLE	ACTUAL
1. Number of residential units designated for use by or serving lower-income households	40	
2. Total number of residential units	100	
3. Area of qualified lower income-households (square feet)	75,000	
4. Total area of building(s) (square feet)	150,000	

**D. EXEMPTION CALCULATION**

	EXAMPLE	ACTUAL
Percentage of the area of lower-income households occupying the property to the total area of the property	75,000/150,000	/
Percentage of value of property eligible for exemption	30%	

**E. APPLICATION OF LIMITATION ON EXEMPTION TO \$20,000 OF TAX [Revenue & Taxation Code section 214(g)(1)(C)]**

See page P1, No. 5, C.(3) of this form. This limitation on the amount of the exemption applies solely to low-income housing properties owned by nonprofit organizations or eligible limited liability companies that **are not financed by government loans**, as specified in section 214(g)(1)(A) or **do not receive** low-income housing tax credits, as provided in section 214(g)(1)(B). Claimants with properties qualifying for exemption under 214(g)(1)(C) must list all the counties in which such properties are located; use additional sheets if necessary.

CORPORATE IDENTIFICATION NUMBER

**LIST ALL LOW-INCOME PROPERTIES SUBJECT TO \$20,000 TAX EXEMPTION**

COUNTY	APN	PROPERTY STREET ADDRESS	CITY/ZIP CODE	AMOUNT OF \$20,000 TAX EXEMPTION TO BE APPLIED
				\$

**LOWER-INCOME HOUSEHOLDS  
STATEMENT OF FAMILY HOUSEHOLD INCOME  
(SUGGESTED FAMILY HOUSEHOLD INCOME REPORTING FORM)**

Section 214(g) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations or eligible limited liability companies providing housing for lower-income households can qualify for the Welfare Exemption from property taxes for those units whose family household income does not exceed the limits stated herein.

Promptly complete, sign and return this statement to the manager of the organization that provides the housing so the organization will have time to complete the form that must be filed with the County Assessor.

**ADDRESS OR UNIT NUMBER**  
*(No P.O. Box Numbers)*

NAME(S) OF OCCUPANTS	NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
	1	\$
	2	
	3	
	4	
	5	
	6	
	7	
		\$

1. Number of persons in family household \_\_\_\_\_
2. I certify (or declare) under penalty of perjury under the laws of the State of California that the family household income for the prior calendar year did not exceed \$ \_\_\_\_\_. (Enter the amount of the income limit shown for the number of persons in family household.)

SIGNATURE	TITLE	DATE
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**INSTRUCTIONS**

**SUGGESTED FAMILY HOUSEHOLD INCOME REPORTING FORM**

Enter the address or unit number and the names of the persons who comprise your household.

2. Enter on line 2 the **number** of persons who comprise your household.
3. Enter on line 3 the income limit figure for the number of persons shown on line 1.
4. Sign the statement if your combined household income is the same as or less than the income limit.
5. Promptly return the statement to an officer or the manager of the organization on whose property you reside.

**Household Income:**

*Income includes but is not limited to:*

- (1) Wages, salaries, fees, tips, bonuses, commissions and other employee compensation.
- (2) Net income from the operation of a business or profession or from rental of real or personal property.
- (3) Interest and dividends.
- (4) Periodic payments received from social security, annuities, insurance policies, retirement funds, pensions, disability or other similar types of periodic receipts.
- (5) Unemployment and disability compensation, workers' compensation and severance pay.
- (6) Public assistance exclusive of any amount specified for shelter and utilities.
- (7) Alimony, child support payments and regular contributions or gifts from persons not residing in the dwelling.
- (8) All regular pay, special pay and allowances of a member of the Armed Forces who is head of the household or spouse.

*The following items shall not be considered as income:*

- (1) Casual, sporadic or irregular gifts.
- (2) Amounts specifically for or in reimbursement of the cost of medical expenses.
- (3) Lump-sum additions to family assets such as inheritances, insurance payments (including payments under health and accident insurance and workers' compensation), capital gains and settlement for personal or property losses.
- (4) Amounts of educational scholarships paid directly to the student or to the educational institution and veteran benefits for costs of tuition, fees, books, and equipment.
- (5) The value of food coupons.
- (6) Payments received from the ACTION Agency, VISTA, Service Learning Programs, Special Volunteer Programs, National Older American Volunteer Program, Retired Senior Volunteer Program, Foster Grandparent Program, Older American Community Services Program, SCORE and ACE.
- (7) Foster Child Care payments.

For a complete listing of income and deductions, see Department of Housing and Community Development Regulations, section 914 of Title 25 of the California Code of Regulations.

### WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, LOW-INCOME HOUSING PROPERTY OF LIMITED PARTNERSHIP

This Claim is Filed for Fiscal Year 20\_\_\_\_-20\_\_\_\_\_.

- This is a Supplemental Affidavit filed with
- BOE-267, Claim for Welfare Exemption (First Filing)
  - BOE-267-A, Claim for Welfare Exemption (Annual Filing)
- If filed with BOE-267-A, check applicable boxes below
- Secretary of State Form LP-2 filed within the last year
  - Limited Partnership Agreement, or other agreement, amended within the last year

#### Section 1. Identification of Limited Partnership (LP) and Property

Name of Limited Partnership \_\_\_\_\_

Property Location (number and street) \_\_\_\_\_ Date Property Acquired by LP \_\_\_\_\_

City, County, State, Zip Code \_\_\_\_\_

Supplemental Clearance Certificate (SCC) No. \_\_\_\_\_ (Provide copy of certificate with this claim and a copy of the Finding Sheet issued by the State Board of Equalization if filing with BOE-267. If you do not have an SCC, have you filed a claim for an SCC with the BOE?)

Yes  No

If No, see instructions for information on obtaining an SCC claim form.

#### Section 2. Identification of Managing General Partner (MGP)

Name of Organization \_\_\_\_\_ Corporate ID No. (or LLC No.) \_\_\_\_\_

Mailing address (number and street) \_\_\_\_\_ Date Admitted into LP as GP \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

Organizational Clearance Certificate (OCC) No. \_\_\_\_\_ (Provide copy of certificate with this claim if first filing). If the MGP does not have an OCC, has the MGP filed a claim for an OCC with the BOE?

Yes  No

If No, see instructions for information on obtaining an OCC claim form.

#### Section 3. Government Financing or Tax Credits; Use Restriction

As to the low-income housing property for which this claim is made, the general partners of the limited partnership, including the managing general partner, certify that (check all applicable boxes):

- A. There is an enforceable and verifiable agreement with a public agency or a recorded use restriction that restricts the property's usage and that provides that the units designated for use by lower-income households are continuously available for occupancy by lower-income households at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code, or to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance.
- B. The funds which would have been necessary to pay property taxes are used to maintain the affordability of the units otherwise necessary for the units occupied by lower-income households.
- C. At least one of the following criteria is applicable (check one):
  - (1) The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds; general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term "government financing" does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)
  - (2) The owner is eligible and receives state low-income housing tax credits pursuant to Revenue and Taxation sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.

FOR ASSESSOR'S USE ONLY	
Received by _____ <small>(Assessor's designee)</small>	NAME _____
of _____ <small>(county, or city)</small>	DAYTIME PHONE NUMBER _____
at _____ <small>(office)</small>	E-MAIL ADDRESS _____

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

**Section 4. Household Information**

**A. Eligibility Based on Family Household Income**

Section 214(g) of the California Revenue and Taxation Code provides that low-income housing property owned and operated by a limited partnership with a nonprofit corporation or eligible limited liability company as managing general partner can qualify for the Welfare Exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below:

NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME
		4		7	
2		5		8	
3		6			

**Note:** If a dollar amount is not entered for each number of persons, contact the County Assessor for the figures. The amounts are different for each county and change annually.

In order to qualify all or a portion of the property for the exemption, you must have: (1) a signed statement for each household that qualifies (you should keep the statement for future audits); and (2) you must complete the report below:

**B. List of Qualified Households**

Complete or attach list showing desired information for only those households that qualify; use additional sheets if necessary. Please indicate which vacant units are held for low-income housing tenants.

ADDRESS/UNIT NO. <i>(use two lines if there are two households in a unit)</i>	NO. OF PERSONS IN HOUSEHOLD <i>(may be more than one household in unit)</i>	MAXIMUM INCOME FOR HOUSEHOLD DOES NOT EXCEED
1.		\$
2.		
3.		

**C. Recap for All Households, Eligible and Ineligible**

**Note:** The low-income exemption calculation under section 214(g) is the value of low-income households to the total area of the property.

	EXAMPLE	ACTUAL
1. Number of residential units designated for use by or serving lower-income households	40	
2. Total number of residential units	100	
3. Area of qualified lower-income households (square feet)	75,000	
4. Total area of building(s) (square feet)	150,000	

**D. Exemption Calculation**

NO. OF PERSONS IN HOUSEHOLD	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME
Percentage of the area of lower-income households occupying the property to the total area of the property	75,000/150,000	
Percentage of value of property eligible for exemption	50%	

**Section 5. Managing General Partner Requirements**

**A. Managing General Partner Designation.**

- (1) Limited partnership agreement expressly designates the nonprofit corporation as the managing general partner.
- (2) Managing general partner is authorized to receive a partnership management fee or similar form of compensation payable in the amount and manner set forth in the limited partnership agreement or other agreement executed by all of the general partners.
- (3) Managing general partner has material participation in the control, management and direction of the limited partnership's business (see Section 5.B.).
- (4) Officers and directors of the for-profit general partners, for-profit limited partners, or any of its for-profit affiliates, do not, as individuals or collectively, have a controlling vote or majority interest in the managing general partner.

**B. Material Participation.**

- The managing general partner is a general partner that has "material participation" in the control, management, and direction of the limited partnership's business, in that the managing general partner has a right to vote in all the major decisions, including any actions which require a vote of a majority in interest of the general partner; performs substantial management duties (at least 5 of the 12 duties listed in Section 5.C.); directly or indirectly, under its supervision, manages the limited partnership; annually conducts a physical inspection of the low-income housing property to ensure that the property is being used as low-income housing and meets all of the requirements of the welfare exemption for low-income housing properties; annually submits a certification to the County Assessor of the county in which the property is located that the low-income housing property meets all Welfare Exemption requirements for low-income housing properties.

**C. Substantial Management Duties**

- The managing general partner actually performs at least 5 of 12 following partnership management duties:
  - (1) Managing general partner rents, maintains and repairs the low-income housing property, or if such duties are delegated to a property management agent, participates in hiring and overseeing the work of the property management agent.
  - (2) Managing general partner participates in hiring and overseeing the work of all persons necessary to provide services for the management and operation of the limited partnership business.
  - (3) Managing general partner executes and enforces all contracts executed by the limited partnership.
  - (4) Managing general partner executes and delivers all partnership documents on behalf of the limited partnership.
  - (5) Managing general partner prepares or causes to be prepared all reports to be provided to the partners or lenders on a monthly, quarterly, or annual basis consistent with the requirements of the limited partnership agreement.
  - (6) Managing general partner coordinates all present or future development, construction, or rehabilitation of low-income housing property that is the subject of the limited partnership agreement.
  - (7) Managing general partner monitors compliance with all government regulations and files or supervises the filing of all required documents with government agencies.
  - (8) Managing general partner acquires, holds, assigns or disposes of property or any interest in property.
  - (9) Managing general partner borrows money on behalf of the limited partnership, encumbers limited partnership assets, places title in the name of the nominee to obtain financing, prepays in whole or in part, refinances, increases, modifies or extends any obligation.
  - (10) Managing general partner pays organizational expenses incurred in the creation of the partnership and all operational expenses.
  - (11) Managing general partner determines the amount and timing of distributions to partners and establishes and maintains all required reserves.
  - (12) Managing general partner ensures that charitable services or benefits, such as vocational training, education programs, childcare and after-school programs, cultural activities, family counseling, transportation means, and linkages to health and/or social services are provided or information regarding charitable services or benefits are made available to the low-income housing tenants.

**Section 6. Delegation of Authority**

- A. The person making this claim certifies that the limited partnership agreement (please check applicable box):
- Contains a delegation of authority clause
  - Does not contain a delegation of authority clause
- B. If the limited partnership agreement contains a delegation of authority clause, such clause provides that:
- The managing general partner may not delegate any of its partnership management duties, as identified in Rule 140.1 subdivision (a)(10) and defined in Section 5 or
  - The managing general partner may delegate its partnership management duties, as identified in Section 5, to persons who under its supervision, may perform such duties for the partnership subject to the supervision by the managing general partner.
- C. The managing general partner has delegated some or all of its partnership management duties identified in Section 5:
- Yes     No

If yes, please list each duty delegated, the date delegated, and the person or entity performing such duty (attach additional pages if necessary):

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**Section 7. Certification:**

The form must be certified by the managing general partner and all of the general partners of the limited partnership (please attach additional pages if necessary).

**CERTIFICATION**

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

NAME OF LIMITED PARTNERSHIP

LOCATION OF LIMITED PARTNERSHIP PROPERTY

NAME AND TITLE OF MANAGING GENERAL PARTNER (typed or printed)	TELEPHONE ( )	DATE
---	------------------	------

SIGNATURE OF MANAGING GENERAL PARTNER	E-MAIL ADDRESS	
---------------------------------------	----------------	--

NAME AND TITLE OF GENERAL PARTNER (typed or printed)	TELEPHONE ( )	DATE
--	------------------	------

SIGNATURE OF GENERAL PARTNER	E-MAIL ADDRESS	
------------------------------	----------------	--

NAME AND TITLE OF GENERAL PARTNER (typed or printed)	TELEPHONE ( )	DATE
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SIGNATURE OF GENERAL PARTNER	E-MAIL ADDRESS	
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NAME AND TITLE OF GENERAL PARTNER (typed or printed)	TELEPHONE ( )	DATE
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PENDING BOARD APPROVAL

**INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT  
LOW-INCOME HOUSING PROPERTY OF LIMITED PARTNERSHIP**  
Revenue and Taxation Code, Section 214(g)  
California Code of Regulations, Title 18, Sections 140, 140.1 and 140.2

**FILING OF AFFIDAVIT**

This affidavit is required under the provisions of sections 214(g), 214.15, 251, and 254.5 of the Revenue and Taxation Code and must be filed when seeking exemption on low-income housing property owned and operated by a limited partnership. This affidavit supplements the claim for welfare exemption and must be filed with the county assessor by February 15 to avoid a late filing penalty under section 270. If you do not complete and file this form, you may be denied the exemption. The claimant should provide each household living on the property with a copy of the attached form titled *Lower-Income Household - Statement of Family Household Income*. (The organization claiming the exemption keeps the completed, signed statements in case of further audit.)

**FISCAL YEAR**

The fiscal year for which the limited partnership is seeking exemption must be stated.

**SECTION 1. Identification of Limited Partnership (LP) and Property.** Identify the name of the limited partnership that owns the low-income housing property, location of the low-income housing property, county in which the property is located, and date the property was acquired by the limited partnership. As a prerequisite to being granted the Welfare Exemption for low-income housing property owned by a limited partnership, the limited partnership must qualify for a *Supplemental Clearance Certificate for Limited Partnership for Low-Income Housing Property - Welfare Exemption* (BOE-277-SCC) (hereinafter referred to as "SCC") on the property. If the limited partnership holds a SCC for the low-income housing property, identify the certificate number or indicate whether or not an application is pending with the Board. For additional information regarding the requirements, see Property Tax Rules 140, 140.1, and 140.2 available on the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov).

**SECTION 2. Identification of Managing General Partner (MGP).** Identify the name of the managing general partner, corporate identification number or limited liability company number, mailing address of the managing general partner, and the date the managing general partner was admitted to the limited partnership. As a prerequisite to being granted the Welfare Exemption for low-income housing property owned by a limited partnership, the managing general partner of the limited partnership must qualify for an *Organizational Clearance Certificate for Welfare or Veterans' Organization Exemption* (BOE-277-OCC) (hereinafter referred to as "OCC") from the State Board of Equalization (Board). If the managing general partner holds an OCC, identify the certificate number or indicate whether or not an application has been filed with the Board.

**SECTION 3. Government Financing or Tax Credits; Use Restriction.** Check all applicable boxes to certify if (1) the property use is restricted to low-income housing by a recorded regulatory agreement or recorded deed restriction, and (2) the funds that would have been necessary to pay property taxes are used to maintain the affordability of the housing or to reduce the rents for the units occupied by lower-income households, and (3) the property receives either federal low-income housing tax credits or government financing.

**SECTION 4. Household Information.** Include a list of households that qualify for exemption based on the maximum income level for the county for the claim year where the property is located (see dollar amount on above table). Also, please indicate which vacant units are held for low-income housing tenants.

**SECTION 5.A. Managing General Partner Designation.** Check all applicable boxes. See Rule 140.1, subdivision (a)(6), which provides the definition of "managing general partner" of a limited partnership under Revenue and Taxation Code section 214(g).

**SECTION 5.B. Material Participation.** A limited partnership, in which the managing general partner is an eligible nonprofit corporation or a limited liability company, may qualify for exemption for a particular property provided that the limited partnership agreement, or other agreement executed by all of the general partners, provides that the managing general partner is a general partner that has "material participation" in the control, management, and direction of the limited partnership's business. Check if applicable [see Rule 140.1, subdivision (a)(7)].

**SECTION 5.C. Substantial Management Duties.** A limited partnership in which the managing general partner is an eligible nonprofit corporation or limited liability company, may qualify for exemption for a particular property provided that the limited partnership agreement, or other agreement executed by all of the general partners, provides that the managing general partner is a general partner with "substantial management duties" [see Rule 140.1, subdivision (a)(10)]. Check only if 5 of the 12 management duties are performed by the managing general partner.

**SECTION 6. Delegation of Authority.** If the limited partnership agreement contains a delegation of authority clause, it may provide either that: (1) the managing general partner may not delegate any of its partnership management duties; or (2) the managing general partner may delegate some or all of its partnership management duties to persons who, under its supervision, may perform such duties on behalf of the limited partnership [see Rule 140.1, subdivision (d)]. If the managing general partner is authorized to delegate its partnership duties and elects to delegate one or more of its duties, the managing general partner must demonstrate that it is actually supervising the performance of the delegated duties. If the agreement contains a delegation of authority clause and states that the managing general partner may delegate its partnership management duties, list each duty delegated, the date each duty was delegated, and person performing such duty.

**RECORDS AND DOCUMENTS MUST BE MAINTAINED BY THE MANAGING GENERAL PARTNER**

A copy of the claim form and supporting documents should be retained by the managing general partner. The managing general partner must maintain records and documents evidencing the partnership management duties performed by the managing general partner. Such records and documents may include, but are not limited to: accounting books and records; tax returns; budgets and financial reports; reports required by lenders; documents related to the construction or rehabilitation of real property; legal documents such as contracts, deeds, notes, leases, and deeds of trust; documents related to complying with government regulations and filings; documents related to property inspections; documents related to charitable services or benefits provided or the information provided regarding such services or benefits; reports prepared for the partners; bank account records; audited annual financial statements of the limited partnership; and property management agreement.

**OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION**

Claim form BOE-277, *Claim for Organizational Clearance Certificate - Welfare Exemption*, and claim form 277-L1, *Claim for Supplemental Clearance Certificate for Limited Partnership, Low-Income Housing Property-Welfare Exemption* are both available on the Board's website ([www.boe.ca.gov](http://www.boe.ca.gov)) or you may request the forms by contacting the Exemption's Section at 916-445-3524.

**LOWER-INCOME HOUSEHOLDS  
STATEMENT OF FAMILY HOUSEHOLD INCOME  
(SUGGESTED FAMILY HOUSEHOLD INCOME REPORTING FORM)**

Section 214(g) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations or eligible liability limited companies providing housing for lower-income households can qualify for the Welfare Exemption from property taxes for those units whose family household income does not exceed the limits stated herein.

Promptly complete, sign and return this statement to the manager of the organization that provides the housing so the organization will have time to complete the form that must be filed with the County Assessor.

ADDRESS OR UNIT NUMBER  
(No P.O. Box Numbers)

NAME(S) OF OCCUPANTS	NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
	1	\$
	2	
	3	
	4	
	5	
	6	
	7	
		\$

- Number of persons in family household \_\_\_\_\_
- I certify (or declare) under penalty of perjury under the laws of the State of California that the family household income for the prior calendar year did not exceed \$ \_\_\_\_\_ (Enter the amount of the income limit shown for the number of persons in family household.)

SIGNATURE	TITLE	DATE
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PENDING BOARD APPROVAL

INSTRUCTIONS

LOW-INCOME HOUSEHOLDS STATEMENT OF FAMILY HOUSEHOLD INCOME  
(SUGGESTED FAMILY HOUSEHOLD INCOME REPORTING FORM)

1. Enter the address or unit number and the names of the persons who comprise your household.
2. Enter on line 1 the **number** of persons who comprise your household.
3. Enter on line 2 the income limit figure for the number of persons shown on line 1.
4. Sign the statement if your combined household income is the same as or less than the income limit.
5. Promptly return the statement to an officer or the manager of the organization on whose property you reside.

**Household Income:**

*Income includes but is not limited to:*

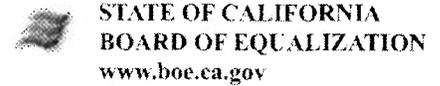
- (1) Wages, salaries, fees, tips, bonuses, commissions and other employee compensation.
- (2) Net income from the operation of a business or profession or from rental of real or personal property.
- (3) Interest and dividends.
- (4) Periodic payments received from social security, annuities, insurance policies, retirement funds, pensions, disability or other similar types of periodic receipts.
- (5) Unemployment and disability compensation, workers' compensation and severance pay.
- (6) Public assistance exclusive of any amount specified for shelter and utilities.
- (7) Alimony, child support payments and regular contributions or gifts from persons not residing in the dwelling.
- (8) All regular pay, special pay and allowances of a member of the Armed Forces who is head of the household or spouse.

*The following items shall not be considered as income:*

- (1) Casual, sporadic or irregular gifts.
- (2) Amounts specifically for or in reimbursement of the cost of medical expenses.
- (3) Lump-sum additions to family assets such as inheritances, insurance payments (including payments under health and accident insurance and workers' compensation), capital gains and settlement for personal or property losses.
- (4) Amounts of educational scholarships paid directly to the student or to the educational institution and veteran benefits for costs of tuition, fees, books, and equipment.
- (5) The value of food coupons.
- (6) Payments received from the ACTION Agency, VISTA, Service Learning Programs, Special Volunteer Programs, National Older American Volunteer Program, Retired Senior Volunteer Program, Foster Grandparent Program, Older American Community Services Program, SCORE and ACE.
- (7) Foster Child Care payments.

For a complete listing of income and deductions, see Department of Housing and Community Development Regulations, section 6914 of Title 25 of the California Code of Regulations.

**CLAIM FOR ORGANIZATIONAL CLEARANCE CERTIFICATE - WELFARE EXEMPTION**



**CHECKLIST FOR CLAIM**

**THE FOLLOWING DOCUMENTS MUST BE SUBMITTED WITH THE CLAIM FORM. IF ALL DOCUMENTS ARE NOT SUBMITTED, YOUR CLAIM WILL BE RETURNED.**

**FORMATIVE DOCUMENTS**

Corporations: Copy of the articles of incorporation and each amendment, if any, certified by the Secretary of State.  
Non-corporations: Copy of the constitution, trust instrument, etc., and each amendment, if any.

**TAX-EXEMPT STATUS LETTER**

Copy of letter(s) evidencing exemption from federal income tax (section 501(c)(3) of the Internal Revenue Code), and/or a copy of the letter evidencing exemption from state franchise or income tax (section 23701d of the Revenue and Taxation Code.) If your Internal Revenue Service tax-exempt status letter has an advanced ruling period that has expired, please include an updated IRS status letter.

*If the tax exempt letter is a group ruling letter, submit documentation evidencing that your organization falls under the group ruling letter.*

**FINANCIAL STATEMENTS**

Copy of operating statement (income and expenses), balance sheet (assets and liabilities), and notes to financial statements for the calendar or fiscal year immediately preceding the claim year and each subsequent year to date. For example, if filing for fiscal year 2006/07 in 2008, financial statements for calendar or fiscal years ending in 2005, 2006 and 2007 must be submitted. Check registers and/or tax return forms 990 are not acceptable substitutes for financial statements.

**ACTIVITIES**

Documentation supporting/describing the activities of the organization. For example, pamphlets, brochures, and web pages are acceptable forms of documentation.

**FOR ADDITIONAL INFORMATION**

Additional information on OCC filing requirements is available at: <http://www.boe.ca.gov/proptaxes/welfareorgreq.htm>.

If the organization is a Veterans' Organization, submit claim form BOE-279, *Claim for Organizational Clearance Certificate - Veterans' Organization Exemption*.

If the organization is a Limited Liability Company, submit claim form BOE-277-LLC, *Claim for Organizational Clearance Certificate - Welfare Exemption, Limited Liability Company*.

PENDING BOARD APPROVAL

**INSTRUCTIONS FOR FILING A CLAIM  
FOR AN ORGANIZATIONAL CLEARANCE CERTIFICATE -  
WELFARE EXEMPTION**

(Refer to section 254.6 of the Revenue and Taxation Code)



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
www.boe.ca.gov

**ORGANIZATIONAL CLEARANCE CERTIFICATE**

An organization that intends to claim the Welfare Exemption, shall file with the State Board of Equalization (Board), County-Assessed Properties Division's Exemption Section, at the address listed on page 3 of this claim package, a claim for an *Organizational Clearance Certificate*. The Board shall review each claim to determine whether the organization meets the requirements of section 214 and shall issue a certificate to a claimant that meets these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate*. If a Welfare Exemption claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the *Organizational Clearance Certificate* from the Board. Information on the Welfare Exemption is on the Board's website (www.boe.ca.gov) and may be accessed by selecting 1) Property Tax, and 2) Welfare and Veterans Organization Exemptions. If you have any questions, you may contact the Board's Exemption Section at 916-445-3524.

**FILING OF CLAIM**

**FISCAL YEAR OF CLAIM**

The initial fiscal year for which the *Organizational Clearance Certificate* 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 claim for an *Organizational Clearance Certificate* in February 2008 would enter "2008-2009" on the claim; a "2007-2008" entry on a claim filed in February 2008 would signify that a claim was being filed for the preceding fiscal year. If the initial fiscal year for which the *Organizational Clearance Certificate* is sought is for a previous year, only one claim form is required. It is not necessary to file a separate claim for each fiscal year.

**1. Formative Documents**

An organization **must attach** a copy of the articles of incorporation and any amendments thereto certified by the Secretary of State, or comparable instrument for unincorporated organizations.

**2. Tax-Exempt Status Letter**

An organization **must attach** a copy of the letter evidencing the exemption from federal income tax (section 501(c)(3) of the Internal Revenue Code) or a copy of the letter evidencing exemption from state franchise or income tax (section 23701d of the Revenue and Taxation Code.) If the IRS tax exemption status letter has an advance ruling period that ended prior to filing of this claim, please also include a copy of a current IRS tax-exempt status letter. If the letter provided has subsequently been revoked, attach a copy of the letter stating that fact.

**3. Financial Statements**

An organization **must attach** a copy of certified financial statements. In submitting the financial statements (balance sheet and operating statement and notes) of the organization, the complete financial transactions of the organization should be included. If the nature of any item of income or disbursement is not clear from the account name, further explanation indicating the nature of the account should be appended. Please submit financial statements for each year beginning with the year immediately preceding the first fiscal year that exemption is claimed.

**Other**

4. If the answer is **yes**, please note that Revenue and Taxation Code section 214, Welfare Exemption statute, provides, in part, that "The owner is not organized or operated for profit." (See section 214(a)(1))

5. If the answer is **yes**, please note that Revenue and Taxation Code section 214, Welfare Exemption statute, provides, in part, that "No part of the net earnings of the owner inures to the benefit of any private shareholder or individual." (See section 214(a)(2))

6. If the answer is **yes**, give title of position (do not list names of position holders) and weekly or annual salary, commissions, or percentage payments.

7. If the answer is **yes**, list the type of obligations (such as bonds, notes, etc.), the amounts of the obligations, the payment terms, and names of creditors. Use a separate schedule if necessary.

**8. and 9. Activities**

An organization **must attach** documentation supporting/describing the activities of the organization. Please identify the purpose of your organization. In addition, please check the box that best describes the activities of your organization and state fully all activities in which the organization is engaged. If necessary, you may provide this information on a supplemental attachment.

If the corporation is a managing general partner of a limited partnership, please submit form BOE-277-L1, *Claim for Supplemental Clearance Certificate for Limited Partnership, Low-income Housing Property – Welfare Exemption*, for each limited partnership.

**CLAIM FOR ORGANIZATIONAL CLEARANCE CERTIFICATE - WELFARE EXEMPTION**

*This form must be completed and filed with the Board of Equalization, County-Assessed Properties Division, PO Box 942879, Sacramento, CA 94279-0064*



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
[www.boe.ca.gov](http://www.boe.ca.gov)

NAME OF ORGANIZATION \_\_\_\_\_ WEBSITE ADDRESS (if any) \_\_\_\_\_

MAILING ADDRESS (number and street) \_\_\_\_\_

CITY, STATE, ZIP CODE \_\_\_\_\_

CORPORATE ID NUMBER (if any) \_\_\_\_\_ FISCAL YEAR OF CLAIM (see instructions) 20\_\_ - 20\_\_

**FORMATIVE DOCUMENTS**

1. IS THIS ORGANIZATION A CORPORATION?  YES  NO If **YES**, go to (A) below, if **NO**, go to (B) below.

A. Date of Incorporation (Date filed with Secretary of State): \_\_\_\_\_  
 Dates of all amendments to the Articles of Incorporation, if any: \_\_\_\_\_

*ATTACH A COPY OF THE ARTICLES OF INCORPORATION, AND EACH AMENDMENT, CERTIFIED BY THE SECRETARY OF STATE.*

B. Date of Organization (Date filed with Secretary of State): \_\_\_\_\_  
 Dates of all amendments to the constitutional trust instrument, or other document evidencing the nature of the organization: \_\_\_\_\_

*ATTACH A COPY OF THE CONSTITUTIONAL TRUST INSTRUMENT, ETC., AND EACH AMENDMENT.*

**TAX-EXEMPT STATUS LETTER**

2. IS THE ORGANIZATION EXEMPT FROM FEDERAL INCOME TAX UNDER THE PROVISIONS OF SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE AND/OR EXEMPT FROM STATE FRANCHISE OR INCOME TAX UNDER THE PROVISIONS OF SECTION 23701d OF THE REVENUE AND TAXATION CODE?

YES  NO If **YES**, attach a copy of the letter evidencing the exemption.

If **NO**, the organization is not eligible for the *Organizational Clearance Certificate* unless it is a volunteer fire department, or public facility financing corporation, which is exempt under section 23701f of the Revenue and Taxation Code or 501(c)(4) of the Internal Revenue Code.

**FINANCIAL STATEMENTS**

3. DOES THE ORGANIZATION HAVE CERTIFIED/AUDITED FINANCIAL STATEMENTS?  YES  NO

Attach copy of the financial statements for the calendar or fiscal year immediately preceding the claim year, and for each subsequent year to date.

If **NO**, please explain: \_\_\_\_\_

**OTHER**

4. IS THE OWNER ORGANIZED OR OPERATED FOR PROFIT?  YES  NO

5. DOES ANY PART OF THE NET EARNINGS OF THE OWNER INURE TO THE BENEFIT OF ANY PRIVATE SHAREHOLDER OR INDIVIDUAL?  YES  NO

6. IS THE SALARY PAID TO ANY INDIVIDUAL IN EXCESS OF \$1,500 WEEKLY OR \$78,000 ANNUALLY?  YES  NO

If **YES**, list each of the top five positions with their salaries:

POSITION	SALARY

7. DOES THE ORGANIZATION HAVE ANY OUTSTANDING BONDS, DEBENTURES, PROMISSORY NOTES, OR OTHER EVIDENCE OF INDEBTEDNESS ISSUED FOR ITS OVERALL OPERATION?  YES  NO

If **YES**, give specific details as to the type and terms of such indebtedness and to whom owing: \_\_\_\_\_

**ACTIVITIES**

8. IS THIS ORGANIZATION ORGANIZED AND OPERATED FOR CHARITABLE, RELIGIOUS, HOSPITAL, AND/OR SCIENTIFIC PURPOSES?  YES  NO If **YES**, please identify the purpose of the organization and provide additional information as requested below. If necessary, this information may be provided on a supplemental attachment.

CHARITABLE PURPOSE: CHECK THE BOX THAT BEST DESCRIBES THE ORGANIZATION'S ACTIVITIES

- SOCIAL SERVICES
- LOW INCOME HOUSING AND/OR ELDERLY HANDICAPPED HOUSING
- MANAGING GENERAL PARTNER OF LIMITED PARTNERSHIP THAT OWNS AND OPERATES LOW-INCOME HOUSING PROPERTY. *Submit a Claim for Supplemental Clearance Certificate, BOE-277-L.1, for each limited partnership property.*
- OTHER

RELIGIOUS PURPOSE: CHECK THE BOX THAT BEST DESCRIBES THE ORGANIZATION'S ACTIVITIES

- CHURCH, OR CHURCH AND SCHOOL
- HOUSING OF RELIGIOUS PERSONNEL
- OTHER

HOSPITAL PURPOSE: CHECK THE BOX THAT BEST DESCRIBES THE ORGANIZATION'S ACTIVITIES

*If the operating revenues, exclusive of gifts, endowments and grants-in-aid, exceed operating expenses by an amount equivalent to 10% of those operating expenses, describe the use(s) of the surplus revenue:*

- HOSPITAL
- MULTI-SPECIALTY CLINIC
- OTHER

SCIENTIFIC PURPOSE: CHECK THE BOX THAT BEST DESCRIBES THE ORGANIZATION'S ACTIVITIES

- CHARTERED BY THE CONGRESS OF THE UNITED STATES. OBJECTIVE IS TO ENCOURAGE OR CONDUCT SCIENTIFIC INVESTIGATION, RESEARCH AND DISCOVERY FOR THE BENEFIT OF THE COMMUNITY AT LARGE
- MEDICAL RESEARCH
- OTHER

9. STATE FULLY ALL ACTIVITIES IN WHICH THE ORGANIZATION IS ENGAGED. INCLUDE ALL ACTIVITIES SINCE JANUARY 1 OF PRIOR YEAR, AND PROVIDE DOCUMENTATION DESCRIBING THE ACTIVITIES.

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**Whom should we contact for additional information?**

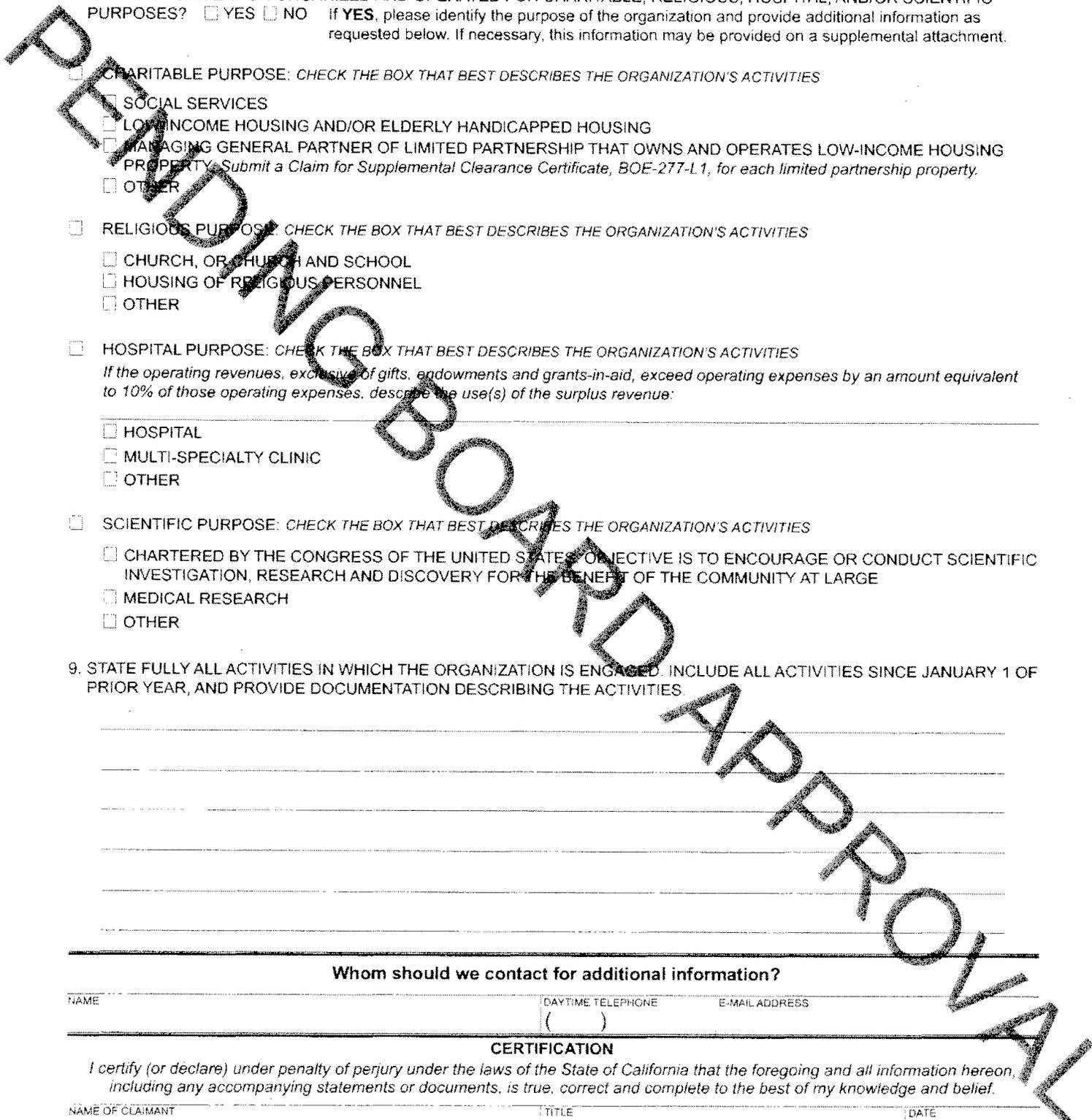
NAME	DAYTIME TELEPHONE (     )	E-MAIL ADDRESS
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**CERTIFICATION**

*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.*

NAME OF CLAIMANT	TITLE	DATE
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SIGNATURE OF CLAIMANT



**CLAIM FOR SUPPLEMENTAL CLEARANCE CERTIFICATE  
FOR LIMITED PARTNERSHIP, LOW-INCOME HOUSING  
PROPERTY — WELFARE EXEMPTION**



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
www.boe.ca.gov

**CHECKLIST FOR CLAIM**

**THE FOLLOWING DOCUMENTS MUST BE SUBMITTED WITH THE CLAIM FORM.  
IF ALL DOCUMENTS ARE NOT SUBMITTED, YOUR CLAIM WILL BE RETURNED.**

**FORMATIVE DOCUMENTS**

California limited partnerships. Copy of Secretary of State Form LP-1, *Certificate of Limited Partnership*, and, if applicable, Secretary of State Form LP-2, *Amendment to Certificate for Limited Partnership*, certified by the Secretary of State.

Foreign limited partnerships. Copy of the formation documents, and, if applicable, amendment documents filed in the state of formation, certified by applicable state agency. Copy of California Secretary of State Form LP-5, *Foreign Limited Partnership Application for Registration*, certified by the Secretary of State

**USE RESTRICTION**

Copy of recorded regulatory agreement with a government agency or a copy of a recorded deed restriction, which verifies or evidences the receipt of low-income housing tax credits or government financing. (Please note: If the property is under construction and the agreement and/or restriction is not yet recorded, you may file your claim without this document and provide a copy when recorded.)

**TAX CREDITS AND/OR BONDS**

If property is financed with state low-income housing tax credits or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code, submit a copy of the tax credit award letter (for example, preliminary California Tax Credit Allocation Committee tax credit award letter, final California Tax Credit Allocation Committee tax credit award letter).

If property is financed with bonds, submit a letter identifying allocation of bonds (for example, California Debt Limit Allocation Committee).

**GRANT DEED**

Copy of the recorded grant deed, or if the land is not owned by the limited partnership, a copy of the recorded ground lease and documents evidencing the limited partnership's ownership of the improvements.

**OCC CLAIM FORM**

Obtaining an OCC Claim Form. Submit claim form BOE-277, *Claim for Organizational Clearance Certificate – Welfare Exemption* or claim form BOE-277-L1, *Claim for Organizational Clearance Certificate – Welfare Exemption – Limited Liability Company* if the managing general partner of the limited partnership does not have an Organizational Clearance Certificate. Claim forms are available on the Board's website (www.boe.ca.gov): select 1) Property tax, and 2) "Claim forms" under "Welfare and Veterans' Organization Exemptions." You may also obtain a claim form by contacting the Exemptions Section at 916-445-3524.

**FOR ADDITIONAL INFORMATION**

Additional information on SCC filing requirements is available at: <http://www.boe.ca.gov/proptaxes/welfarelowinc.htm>.

PENDING BOARD APPROVAL

**INSTRUCTIONS FOR FILING A CLAIM  
FOR SUPPLEMENTAL CLEARANCE CERTIFICATE  
FOR LIMITED PARTNERSHIP, LOW-INCOME HOUSING  
PROPERTY — WELFARE EXEMPTION**

(Refer to section 214(g) of the Revenue and Taxation Code;  
California Code of Regulations, Title 18, sections 140, 140.1 and 140.2)

 **STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
www.boe.ca.gov

**SUPPLEMENTAL CLEARANCE CERTIFICATE FOR LIMITED PARTNERSHIP**

A limited partnership, in which the managing general partner is an eligible nonprofit corporation or limited liability company, which owns low-income housing property for which it will claim the Welfare Exemption is required to file with the State Board of Equalization (Board) a claim for a *Supplemental Clearance Certificate for Limited Partnership, Low-Income Housing — Welfare Exemption*. This claim form must be filed in order to receive a Supplemental Clearance Certificate. The County Assessor may not grant the welfare exemption for low-income housing property owned by a limited partnership unless the claimant holds a SCC for the particular low-income housing property. For additional information, see Property Tax Rules 140, 140.1, and 140.2, available on the Board's website at www.boe.ca.gov.

**FILING OF CLAIM**

The claim for the SCC must be filed with the Board's County-Assessed Properties Division, Exemption Section at the address provided on the SCC claim form. If you have any questions, you may contact the Exemption Section at 916-445-3524. Supporting documents must be provided with each claim for SCC.

**ALL QUESTIONS MUST BE ANSWERED**

The failure to answer all of the questions on the claim form may result in the denial of the SCC.

**FISCAL YEAR**

The fiscal year for which the SCC is claimed must be stated. If the limited partnership is filing this claim form to receive a SCC, the fiscal year should correspond to the fiscal year for which the Welfare Exemption will be claimed with the County Assessor. If the managing general partner is a limited liability company (LLC), the earliest fiscal year for which a claim for SCC may be filed is 2005-2006, the effective date of the statute authorizing LLCs to qualify as a managing general partner.

**SECTION 1. Identification of Limited Partnership and Property.** Identify the name of the limited partnership that owns the low-income housing property, location of the low-income housing property, county in which the property is located, and date the property was acquired by the limited partnership. If the property is leased, enter the date the ground lease was recorded.

**SECTION 2. Identification of Managing General Partner.** Identify the name of the managing general partner, corporate identification number or limited liability company number, mailing address of the managing general partner, and the date the managing general partner was admitted to the limited partnership.

**SECTION 3. Managing General Partner Designation.** Check all applicable boxes. See Rule 140.1, subdivision (a)(6), which provides the definition of "managing general partner" of a limited partnership under Revenue and Taxation Code section 214(g).

**SECTION 4. Government Financing or Tax Credits; Use Restriction.** A limited partnership, in which the managing general partner is an eligible nonprofit corporation or limited liability company, may qualify for exemption for a particular low-income housing property provided that: (A) the limited partnership receives low-income housing tax credits or government financing for the property; (B) the property is subject to a recorded deed restriction or a regulatory agreement, which is recorded in the county in which the property is located (for purposes of the Welfare Exemption, the property has low-income housing tax credits or government financing for the period of time that a recorded regulatory agreement or recorded deed restriction restricts the use of all or any portion of the property for rental to lower-income households even if the initial government financing has been refinanced or has been paid in full, or the allocation of the low-income housing tax credits has terminated or expired, provided that the government agency that is a party to the regulatory agreement continues to monitor and enforce compliance with the terms of the regulatory agreement); and (C) funds not used to pay property taxes are used to maintain affordability of or reduce rents of units occupied by the lower income households [see Rule 140.2, subdivision (c)].

**SECTION 5. Material Participation.** A limited partnership, in which the managing general partner is an eligible nonprofit corporation or a limited liability company, may qualify for exemption for a particular property provided that the limited partnership agreement, or other agreement executed by all of the general partners, provides that the managing general partner is a general partner that has "material participation" in the control, management, and direction of the limited partnership's business. Identify the agreement and the applicable provisions thereof, which authorize the managing general partner's material participation in the limited partnership [see Rule 140.1, subdivision (a)(7)].

**SECTION 6. Substantial Management Duties.** A limited partnership, in which the managing general partner is an eligible nonprofit corporation or limited liability company, may qualify for exemption for a particular property provided that the limited partnership agreement, or other agreement executed by all of the general partners, provides that the managing general partner is a general partner with "substantial management duties" [see Rule 140.1, subdivision (a)(10)]. Check only the boxes for partnership management duties actually performed by the managing general partner and identify the agreement and the applicable provision thereof, which require the managing general partner to actually perform such duties.

**SECTION 7. Delegation of Authority.** If the limited partnership agreement contains a delegation of authority clause, it may provide either that: (1) the managing general partner may not delegate any of its partnership management duties; or (2) the managing general partner may delegate some or all of its partnership management duties to persons who, under its supervision, may perform such duties on behalf of the limited partnership [see Rule 140.1, subdivision (d)]. If the managing general partner is authorized to delegate its partnership duties and elects to delegate one or more of its duties, the managing general partner must demonstrate that it is actually supervising the performance of the delegated duties. Identify the agreement and the delegation of authority provisions thereof. If the agreement contains a delegation of authority clause and states that the managing general partner may delegate its partnership management duties, list each duty delegated, the date each duty was delegated, and person performing such duty.

**SECTION 8. Documents That Must be Submitted.** The limited partnership must provide the documents required to be submitted to the Board under Section 8 of the claim form. If such required documents are not submitted, it will result in an incomplete findings being issued to the limited partnership. The Board may audit the limited partnership and its partners to determine whether the limited partnership meets the requirements of Revenue and Taxation Code section 214(g) and Property Tax Rules 140, 140.1, and 140.2.

**SECTION 9. Certification.** All general partners of the limited partnership, including the managing general partner, must sign the claim form. Signing the claim form certifies to the truth of the information provided both on the form and in the accompanying documents.

#### **RECORDS AND DOCUMENTS MUST BE MAINTAINED BY THE MANAGING GENERAL PARTNER**

A copy of the claim form and supporting documents should be retained by the managing general partner. The managing general partner must maintain records and documents evidencing the partnership management duties performed by the managing general partner. Such records and documents may include, but are not limited to:

- (1) accounting books and records;
- (2) tax returns;
- (3) budgets and financial reports;
- (4) reports required by lenders;
- (5) documents related to the construction or rehabilitation of real property;
- (6) legal documents such as contracts, deeds, notes, leases, and deeds of trust;
- (7) documents related to complying with government regulations and filings;
- (8) documents related to property inspections;
- (9) documents related to charitable services or benefits provided or the information provided regarding such services or benefits;
- (10) reports prepared for the partners;
- (11) bank account records;
- (12) audited annual financial statement of the limited partnership; and
- (13) property management agreement.

**CLAIM FOR SUPPLEMENTAL CLEARANCE CERTIFICATE  
FOR LIMITED PARTNERSHIP, LOW-INCOME HOUSING  
PROPERTY — WELFARE EXEMPTION  
FISCAL YEAR 20 \_\_\_\_ - 20 \_\_\_\_**



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
www.boe.ca.gov

**Section 1. Identification of Limited Partnership (LP) and Property**

Name of Limited Partnership \_\_\_\_\_

Property Location (number and street) \_\_\_\_\_ County \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

- LP owns land, date acquired: \_\_\_\_\_
- LP leases land but owns improvements, date entered into ground lease: \_\_\_\_\_

**Section 2. Identification of Managing General Partner (MGP)**

Name of Organization \_\_\_\_\_ Corporate ID No. (or LLC No.) \_\_\_\_\_

Mailing address (number and street) \_\_\_\_\_ Date Admitted into LP as GP \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

Organizational Clearance Certificate (OCC) No. \_\_\_\_\_ If the MGP does not have an OCC, has the MGP filed a claim for an OCC with the BOE?

- Yes  No If No, see instructions for information on obtaining an OCC claim form.

**Section 3. Managing General Partner Designation**

The general partners of the limited partnership, including the managing general partner, certify that (check all applicable boxes):

- A.  (1) The limited partnership has multiple general partners, but the limited partnership agreement expressly designates the nonprofit corporation or limited liability company as the managing general partner.
- OR-
- (2) The limited partnership has one general partner.
- B.  Managing general partner is authorized to receive a partnership management fee or similar form of compensation payable in the amount and manner set forth in the limited partnership agreement or other agreement executed by all of the general partners.
- C.  Managing general partner has material participation in the control, management and direction of the limited partnership's business (see Section 5).
- D.  Officers and directors of the for-profit general partners, for-profit limited partners, or any of its for-profit affiliates, do not, as individuals or collectively, have a controlling vote or majority interest in the managing general partner.

**Section 4. Government Financing or Tax Credits; Use Restriction.**

As to the low-income housing property for which this claim is made, the general partners of the limited partnership, including the managing general partner, certify that (check all applicable boxes):

- A. At least one of the following criteria is applicable:
  - The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds, general obligation bonds, local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term *government financing* does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)  
 Name of government agency \_\_\_\_\_  
 Date of agreement \_\_\_\_\_ Term of financing (years) \_\_\_\_\_
  - The acquisition, construction, rehabilitation, development, or operation of the property is financed with state low-income housing tax credits pursuant to Revenue and Taxation Code sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.  
 Name of government agency \_\_\_\_\_  
 Date of agreement \_\_\_\_\_ Term of tax credit receipt period (years) \_\_\_\_\_

Section 4 continued on next page

**Section 4. Government Financing or Tax Credits; Use Restriction. (continued)**

B. There is a recorded regulatory agreement with a government agency that has provided low-income housing tax credits or government financing, or a recorded deed restriction that restricts all or a portion of the property's usage for rental to lower-income households and provides that the units designated for use by lower-income households are continuously available to or occupied by lower-income households at rents that do not exceed those prescribed in the terms of a regulatory agreement or recorded deed restriction, or to the extent that none are provided in the regulatory agreement or recorded deed restriction, at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code.

- Yes  No

If yes, please check the applicable box and provide the requested information below:

- Enforceable and verifiable agreement with a government agency (recorded regulatory agreement)

Name of agency \_\_\_\_\_

Date of agreement \_\_\_\_\_ Term of agreement \_\_\_\_\_

- Recorded deed restriction: Date recorded \_\_\_\_\_

C. Funds that would have been necessary to pay property taxes are used to maintain the affordability of, or reduce rents otherwise necessary for, the units occupied by lower-income households.  Yes  No

**Section 5. Material Participation**

The general partners of the limited partnership, including the managing general partner, certify that as of the date that the nonprofit corporation or limited liability company was admitted into the partnership as the managing general partner, or as of the fiscal year for which this claim is made, the managing general partner is a general partner that has "material participation" (as defined in Rule 140.1, subdivision (a)(7)) in the control, management, and direction of the limited partnership's business, as set forth below **[please check applicable boxes and for each box checked identify the agreement and section(s) or page number(s) of the agreement granting or requiring the managing general partner such right, authority or duty]:**

- Managing general partner has a right to vote in all the major decisions, including any actions which require a vote of a majority in interest of the general partners.

Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

- Managing general partner performs substantial management duties (see Section 6).

Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

- Managing general partner directly or indirectly, under its supervision, manages the limited partnership.

Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

- Managing general partner annually conducts a physical inspection of the low-income housing property to ensure that the property is being used as low-income housing and meets all of the requirements of the Welfare Exemption for low-income housing properties.

Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

- Managing general partner annually submits a certification to the County Assessor for the county in which the property is located that the low-income housing property meets all Welfare Exemption requirements for low-income housing properties.

Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

**Section 6. Substantial Management Duties.**

The general partners of the limited partnership, including the managing general partner, certify that as of the date that the nonprofit corporation or limited liability company was admitted into the partnership as the managing general partner, or as of the fiscal year for which this claim is made, the managing general partner is a general partner with "substantial management duties" as defined in Rule 140.1, subdivision (a)(10); specifically, the managing general partner actually performs the following partnership management duties on behalf of the limited partnership **[please check only the duties the managing general partner actually performs, and identify the agreement requiring the performance of each duty, including the section of the agreement.]**

**Section 6. Substantial Management Duties. (continued)**

- Managing general partner rents, maintains, and repairs the low-income housing property, or if such duties are delegated to a property management agent, participates in hiring and overseeing the work of the property management agent.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner participates in hiring and overseeing the work of all persons necessary to provide services for the management and operation of the limited partnership business.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner executes and enforces all contracts executed by the limited partnership.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner executes and delivers all partnership documents on behalf of the limited partnership.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner prepares or causes to be prepared all reports to be provided to the partners or lenders on a monthly, quarterly, or annual basis consistent with the requirements of the limited partnership agreement.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner coordinates all present and future development, construction, or rehabilitation of low-income housing property that is the subject of the limited partnership agreement.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner monitors compliance with all government regulations and files or supervises the filing of all required documents with government agencies.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner acquires, holds, assigns, or disposes of property or any interest in property.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner borrows money on behalf of the limited partnership, encumbers limited partnership assets, places title in the name of the nominee to obtain financing, prepays in whole or in part, refinances, increases, modifies, or extends any obligation.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner pays organizational expenses incurred in the creation of the partnership and all operational expenses.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

**Section 6. Substantial Management Duties. (continued)**

- Managing general partner determines the amount and timing of distributions to partners and establishes and maintains all required reserves.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Managing general partner ensures that charitable services or benefits, such as vocational training, education programs, child care and after-school programs, cultural activities, family counseling, transportation, meals, and linkages to health and/or social services are provided or information regarding charitable services or benefits are made available to the low-income housing tenants.
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Other agreement executed by all of the general partners dated \_\_\_\_\_ section(s) \_\_\_\_\_

**Section 7. Delegation of Authority.**

A. The general partners of the limited partnership, including the managing general partner, certify that the limited partnership agreement **[check applicable box and specify date and agreement]:**

- Contains a delegation of authority clause
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
- Does not contain a delegation of authority clause
  - Limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_
  - Amendment to limited partnership agreement dated \_\_\_\_\_ section(s) \_\_\_\_\_

B. If the limited partnership agreement contains a delegation of authority clause, such clause provides:

- The managing general partner may not delegate any of its partnership management duties, as defined in Rule 140.1, subdivision (a)(10), and identified in section 6.
- The managing general partner may delegate its partnership management duties, identified in section 6 to persons who, under its supervision, may perform such duties for the partnership subject to the supervision by the managing general partner.

C. The managing general partner has delegated some or all of its partnership management duties identified in section 6.  Yes  No

If yes, performance of the duties is delegated to: \_\_\_\_\_  
Please list below each duty delegated. Attach additional pages if necessary.

Duties delegated

**Section 8. Documents Which Must Be Submitted.** Submit the documents which are listed on page 4 of this form (Checklist.)

**Section 9. Certification.** This form must be certified by the managing general partner and all of the general partners of the limited partnership. Attach additional pages if necessary.

**CERTIFICATION**

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

NAME OF LIMITED PARTNERSHIP \_\_\_\_\_

LOCATION OF LIMITED PARTNERSHIP PROPERTY \_\_\_\_\_

NAME AND TITLE OF MANAGING GENERAL PARTNER (typed or printed)	TELEPHONE ( )	DATE
SIGNATURE OF MANAGING GENERAL PARTNER ▶	E-MAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER (typed or printed)	TELEPHONE ( )	DATE
SIGNATURE OF GENERAL PARTNER ▶	E-MAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER (typed or printed)	TELEPHONE ( )	DATE
SIGNATURE OF GENERAL PARTNER ▶	E-MAIL ADDRESS	

**CLAIM FOR ORGANIZATIONAL CLEARANCE CERTIFICATE -  
WELFARE EXEMPTION - LIMITED LIABILITY COMPANY**



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
www.boe.ca.gov

**CHECKLIST FOR CLAIM**

**THE FOLLOWING DOCUMENTS MUST BE SUBMITTED WITH THE CLAIM FORM.  
IF ALL DOCUMENTS ARE NOT SUBMITTED, YOUR CLAIM WILL BE RETURNED.**

**ARTICLES OF ORGANIZATION**

Copy of the articles of organization and each amendment, if any, certified by the Secretary of State.

**STATEMENT OF INFORMATION**

Copy of the Limited Liability Company's initial Statement of Information, and each bi-annual filing, if any, certified by the Secretary of State.

**OPERATING AGREEMENT**

Copy of the operating agreement and each amendment, if any, including signatures of all LLC members.

**TAX-EXEMPT STATUS LETTER**

Copy of letter(s) evidencing exemption from federal income tax (section 501(c)(3) of the Internal Revenue Code), and/or a copy of the letter evidencing exemption from state franchise or income tax (section 23701d of the Revenue and Taxation Code.) If your Internal Revenue Service tax-exempt status letter has an advanced ruling period that has expired, please include an updated IRS status letter. If the LLC does not have a tax-exempt status letter, the LLC may meet this requirement through the tax-exempt status of its nonprofit members.

*If the tax-exempt letter is a group ruling letter, submit documentation evidencing that your organization falls under the group ruling letter.*

**FINANCIAL STATEMENTS**

Copy of operating statement (income and expenses), balance sheet (assets and liabilities), and notes to financial statements for the calendar or fiscal year immediately preceding the claim year and each subsequent year to date. For example, if filing for fiscal year 2006/07 in 2008, financial statements for calendar or fiscal years ending in 2005, 2006 and 2007 must be submitted. Check registers and/or tax return forms 990 are not acceptable substitutes for financial statements. If the LLC does not have financial statements, submit financial statements for each of the LLC members.

**ACTIVITIES**

Documentation supporting/describing the activities of the organization. For example, pamphlets, brochures, and web pages are acceptable forms of documentation.

**FOR ADDITIONAL INFORMATION**

Additional information on OCC filing requirements is available at:

<http://www.boe.ca.gov/proptaxes/welfarelimitliability.htm>.

If the organization is a Veterans' Organization, submit claim form BOE-279, *Claim for Organizational Clearance Certificate - Veterans' Organization Exemption*.

If the organization is a nonprofit organization, submit claim form BOE-277, *Claim for Organizational Clearance Certificate - Welfare Exemption*.

PENDING BOARD APPROVAL

**INSTRUCTIONS FOR FILING A CLAIM  
FOR AN ORGANIZATIONAL CLEARANCE CERTIFICATE -  
WELFARE EXEMPTION - LIMITED LIABILITY COMPANY**  
(Refer to section 254.6 of the Revenue and Taxation Code)

 **STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
www.boe.ca.gov

**ORGANIZATIONAL CLEARANCE CERTIFICATE**

An organization that intends to claim the Welfare Exemption, shall file with the State Board of Equalization (Board), County-Assessed Properties Division's Exemption Section, at the address listed on page 3 of this claim package, a claim for an *Organizational Clearance Certificate*. The Board shall review each claim to determine whether the organization meets the requirements of section 214 and shall issue a certificate to a claimant that meets these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate*. If a Welfare Exemption claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the *Organizational Clearance Certificate* from the Board. Information on the Welfare Exemption is on the Board's website (www.boe.ca.gov) and may be accessed by selecting 1) Property Tax, and 2) Welfare and Veterans' Organization Exemptions. If you have any questions, you may contact the Board's Exemption Section at 916-245-0524.

**FILING OF CLAIM**

**FISCAL YEAR OF CLAIM**

The initial fiscal year for which the *Organizational Clearance Certificate* 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 claim for an *Organizational Clearance Certificate* in February 2008 would enter "2008-2009" on the claim; a "2007-2008" entry on a claim filed in February 2008 would signify that a claim was being filed for the preceding fiscal year. If the initial fiscal year for which the *Organizational Clearance Certificate* is sought is for a previous year, only one claim form is required. It is not necessary to file a separate claim for each fiscal year.

**IDENTIFICATION OF MEMBERS**

List each member of the limited liability company. For each member, identify whether the entity is a nonprofit organization or government entity. For nonprofit organization members, identify the *Organizational Clearance Certificate* (OCC) number. If the nonprofit organization does not have an OCC, the nonprofit organization must file claim form BOE-277, *Claim for Organizational Clearance Certificate - Welfare Exemption*. Property Tax Rule 136, *Limited Liability Companies as Qualifying Organizations for the Welfare Exemption*, provides the definition of qualifying member. The Rule is available at the Board's website, www.boe.ca.gov, and may be accessed by selecting 1) *Property Tax*, and 2) *Property Tax Rules*.

**1. and 2. Articles of Organization**

**Attach a copy** of the articles of organization (or the equivalent legally recognized formative document under the laws of the jurisdiction where the entity is formed) and any amendments thereto certified by the Secretary of State.

**3. and 4. Statement of Information**

**Attach a copy** of the Statement of Information and each bi-annual filing, if any, certified by the Secretary of State.

**5. and 6. Operating Agreement**

**Attach a copy** of the operating agreement and each amendment, if any, including signatures of all LLC members.

**7. Tax-Exempt Status Letter**

If the limited liability company has a letter evidencing the exemption from federal income tax (section 501(c)(3) of the Internal Revenue Code and/or a letter evidencing the exemption from state franchise or income tax (section 23701d of the California Revenue and Taxation Code), the LLC must **attach a copy**. If the LLC does not have a tax-exempt status letter, the LLC may meet this requirement through the tax-exempt status of its nonprofit members.

**8. Financial Statements**

An organization must **attach a copy** of certified financial statements. In submitting the financial statements (balance sheet and operating statement and notes) of the organization, the complete financial transactions of the organization should be included. If the nature of any item of income or disbursement is not clear from the account name, further explanation indicating the nature of the account should be appended. Please submit financial statements for each year beginning with the year immediately preceding the first fiscal year that exemption is claimed. If the LLC does not have financial statements, the LLC must submit financial statements for each member.

**Other**

9. If the answer is **yes**, please note that Revenue and Taxation Code section 214, Welfare Exemption statute, provides, in part, that "the owner is not organized or operated for profit." (See section 214(a)(1))

10. If the answer is **yes**, please note that Revenue and Taxation Code section 214, Welfare Exemption statute, provides, in part, that "No part of the net earnings of the owner inures to the benefit of any private shareholder or individual." (See section 214(a)(2))

11. If the answer is **yes**, give title of position (do not list names of position holders) and weekly or annual salary, commissions, or percentage payments.

12. If the answer is **yes**, list the type of obligations (such as bonds, notes, etc.), the amounts of the obligations, the payment terms, and names of creditors. Use a separate schedule if necessary.

**13. through 15. Activities**

An organization must **attach** documentation supporting/describing the activities of the organization. Please identify the purpose of your organization. In addition, please check the box that best describes the activities of your organization and state fully all activities in which the organization is engaged. If necessary, you may provide this information on a supplemental attachment.

If the corporation is a managing general partner of a limited partnership, please submit form BOE-277-L1, *Claim for Supplemental Clearance Certificate for Limited Partnership, Low-Income Housing Property - Welfare Exemption*, for each limited partnership.

**CLAIM FOR ORGANIZATIONAL CLEARANCE CERTIFICATE - WELFARE EXEMPTION - LIMITED LIABILITY COMPANY**

*This form must be completed and filed with the Board of Equalization, County-Assessed Properties Division, PO Box 942879, Sacramento, CA 94279-0064*



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
[www.boe.ca.gov](http://www.boe.ca.gov)

NAME OF ORGANIZATION \_\_\_\_\_ WEBSITE ADDRESS (if any) \_\_\_\_\_

MAILING ADDRESS (number and street) \_\_\_\_\_

CITY, STATE, ZIP CODE \_\_\_\_\_

LLC NUMBER \_\_\_\_\_ FISCAL YEAR OF CLAIM (see instructions)  
20 \_\_\_\_ - 20 \_\_\_\_

**IDENTIFICATION OF MEMBERS** *if additional space is needed, attach a list to this claim form.*

MEMBER NAME	OCC NUMBER (IF NONPROFIT)	CLASSIFICATION OF MEMBER	
		NONPROFIT	GOVERNMENT ENTITY
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>

**ARTICLES OF ORGANIZATION**

- Date of organization (Date filed with Secretary of State): \_\_\_\_\_
- Dates of all amendments to the articles of organization, if any: \_\_\_\_\_  
*ATTACH A COPY OF THE ARTICLES OF ORGANIZATION, AND EACH AMENDMENT, CERTIFIED BY THE SECRETARY OF STATE.*

**STATEMENT OF INFORMATION**

- Date of Statement of Information: \_\_\_\_\_
- Dates of all bi-annual filings, if any: \_\_\_\_\_  
*ATTACH A COPY OF THE STATEMENT OF INFORMATION, AND EACH FILING, CERTIFIED BY THE SECRETARY OF STATE.*

**OPERATING AGREEMENT**

- Date of operating agreement: \_\_\_\_\_
- Dates of all amendments to the operating agreement, if any: \_\_\_\_\_  
*ATTACH A COPY OF THE OPERATING AGREEMENT, AND EACH AMENDMENT, SIGNED BY ALL LLC MEMBERS.*

**TAX-EXEMPT STATUS LETTER**

- IS THE ORGANIZATION EXEMPT FROM FEDERAL INCOME TAX UNDER THE PROVISIONS OF SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE AND/OR EXEMPT FROM STATE FRANCHISE OR INCOME TAX UNDER THE PROVISIONS OF SECTION 23701d OF THE REVENUE AND TAXATION CODE?  
 YES  NO If YES, attach a copy of the letter evidencing the exemption.  
If the LLC does not have a tax-exempt status letter, it may meet this requirement through the tax-exempt status of its nonprofit organization members.

**FINANCIAL STATEMENTS**

- DOES THE ORGANIZATION HAVE CERTIFIED/AUDITED FINANCIAL STATEMENTS?  YES  NO  
Attach copy of the financial statements for the calendar or fiscal year immediately preceding the claim year, and for each subsequent year to date. If the LLC does not have financial statements, attach statements for each member for the same time periods.  
If NOT CERTIFIED, please explain: \_\_\_\_\_

**OTHER**

- IS THE OWNER ORGANIZED OR OPERATED FOR PROFIT?  YES  NO
- DOES ANY PART OF THE NET EARNINGS OF THE OWNER INURE TO THE BENEFIT OF ANY PRIVATE SHAREHOLDER OR INDIVIDUAL?  YES  NO
- IS THE SALARY PAID TO ANY INDIVIDUAL IN EXCESS OF \$1,500 WEEKLY OR \$78,000 ANNUALLY?  YES  NO  
If YES, list each of the top five positions with their salaries:

POSITION	SALARY

- DOES THE ORGANIZATION HAVE ANY OUTSTANDING BONDS, DEBENTURES, PROMISSORY NOTES, OR OTHER EVIDENCE OF INDEBTEDNESS ISSUED FOR ITS OVERALL OPERATION?  YES  NO  
If YES, attach a statement which provides specific details as to the type and terms of such indebtedness and to whom owing.

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION.**

PENDING BOARD APPROVAL

**ACTIVITIES**

13. IS THIS ORGANIZATION A TITLE HOLDING COMPANY?  YES  NO If **YES**, complete (a) and (b) before proceeding to question 14.

(a) If **YES**, is the property operated by a member of the LLC?  YES  NO

(b) Does the recorded grant deed evidence the LLC as the owner of the property?  YES  NO

If either (a) or (b) is **NO**, please explain:

14. IS THIS ORGANIZATION ORGANIZED AND OPERATED FOR CHARITABLE, RELIGIOUS, HOSPITAL, AND/OR SCIENTIFIC PURPOSES?  YES  NO If **YES**, please identify the purpose of the organization and provide additional information as requested below. If necessary, this information may be provided on a supplemental attachment.

CHARITABLE PURPOSE: CHECK THE BOX THAT BEST DESCRIBES THE ORGANIZATION'S ACTIVITIES

SOCIAL SERVICES

LOW-INCOME HOUSING AND/OR ELDERLY HANDICAPPED HOUSING

MANAGING GENERAL PARTNER OF LIMITED PARTNERSHIP THAT OWNS AND OPERATES LOW-INCOME HOUSING PROPERTY. *Submit a Claim for Supplemental Clearance Certificate, BOE-277-L1, for each limited partnership property.*

OTHER

RELIGIOUS PURPOSE: CHECK THE BOX THAT BEST DESCRIBES THE ORGANIZATION'S ACTIVITIES

CHURCH, OR CHURCH AND SCHOOL

HOUSING OF RELIGIOUS PERSONNEL

OTHER

HOSPITAL PURPOSE: CHECK THE BOX THAT BEST DESCRIBES THE ORGANIZATION'S ACTIVITIES

*If the operating revenues, exclusive of gifts, endowments and grants-in-aid, exceed operating expenses by an amount equivalent to 10% of those operating expenses, describe the use(s) of the surplus revenue:*

HOSPITAL

MULTI-SPECIALTY CLINIC

OTHER

SCIENTIFIC PURPOSE: CHECK THE BOX THAT BEST DESCRIBES THE ORGANIZATION'S ACTIVITIES

CHARTERED BY THE CONGRESS OF THE UNITED STATES. OBJECTIVE IS TO ENCOURAGE OR CONDUCT SCIENTIFIC INVESTIGATION, RESEARCH AND DISCOVERY FOR THE BENEFIT OF THE COMMUNITY AT LARGE

MEDICAL RESEARCH

OTHER

15. STATE FULLY ALL ACTIVITIES IN WHICH THE ORGANIZATION IS ENGAGED. INCLUDE ALL ACTIVITIES SINCE JANUARY 1 OF PRIOR YEAR, AND PROVIDE DOCUMENTATION DESCRIBING THE ACTIVITIES.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Whom should we contact for additional information?**

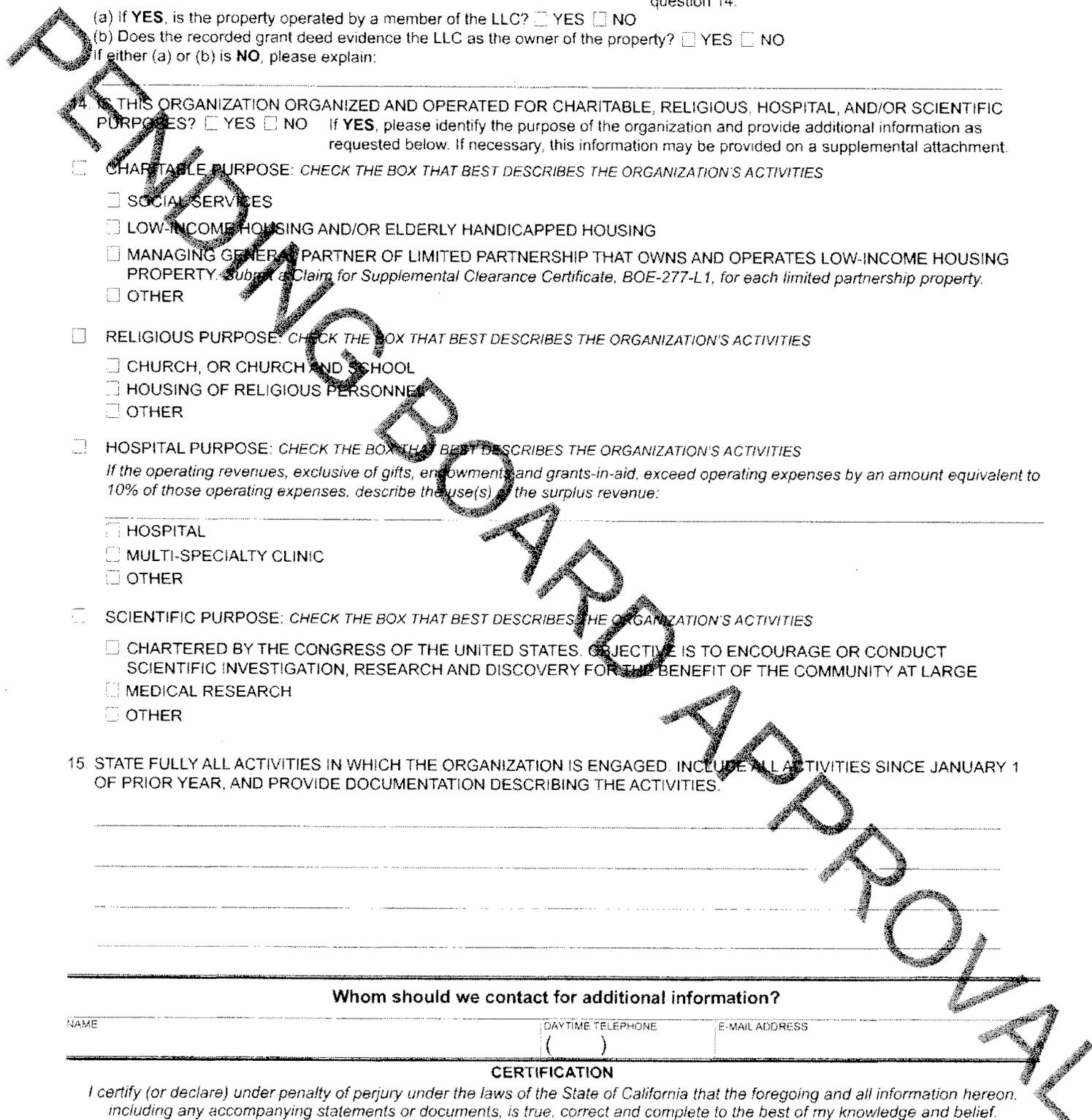
NAME	DAYTIME TELEPHONE ( )	E-MAIL ADDRESS
------	--------------------------	----------------

**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.*

NAME OF CLAIMANT	TITLE	DATE
------------------	-------	------

SIGNATURE OF CLAIMANT



**VERIFICATION FOR CONTINUED ELIGIBILITY OF ORGANIZATIONAL CLEARANCE CERTIFICATE — WELFARE OR VETERANS' ORGANIZATION EXEMPTION**



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
www.boe.ca.gov

This form must be completed and filed with the Board of Equalization, County Assessed Properties Division, PO Box 942879, Sacramento, CA 94279-0064.

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

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

BOE OCC No: \_\_\_\_\_  
PURPOSE: \_\_\_\_\_  
CORPORATE ID No: \_\_\_\_\_  
DATE LAST CLAIM FILED: \_\_\_\_\_

**1. ORGANIZATIONAL DOCUMENTS**

(a) CORPORATIONS

Have the organization's articles of incorporation been amended since the last filing?  
 Yes  No If Yes, please submit a copy of the amendment certified by the Secretary of State.

(b) NON-CORPORATIONS

Have the organization's constitution, trust instrument, articles of organization, or other document evidencing the nature of the organization, been amended since the last filing?  
 Yes  No If Yes, please submit a copy of the amendment.

**2. TAX EXEMPTION STATUS**

(a) WELFARE EXEMPT ORGANIZATIONS

(1) Is the organization exempt from state franchise or income tax under the provisions of section 23701d of the Revenue and Taxation Code or exempt from federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code?  
 Yes  No

(2) Is the organization a volunteer fire department or public facility financing corporation that is exempt under section 23701f of the Revenue and Taxation Code or section 501(c)(4) of the Internal Revenue Code?  
 Yes  No

(b) VETERANS' ORGANIZATION EXEMPTION

Is the organization exempt from state franchise or income tax under sections 23701f or 23701w of the Revenue and Taxation Code or sections 501(c)(4) or 501(c)(19) of the Internal Revenue Code?  
 Yes  No

**3. ACTIVITIES**

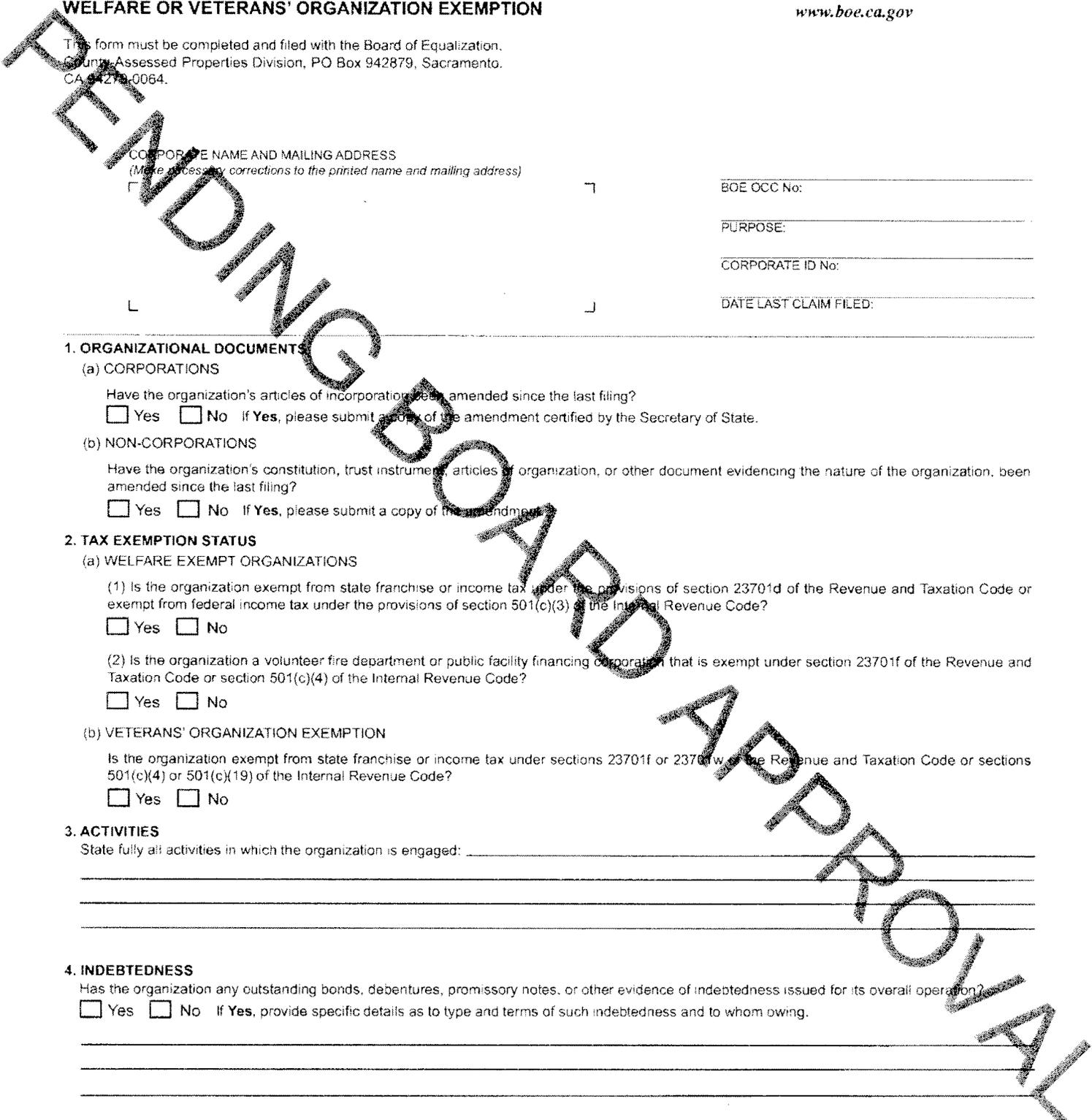
State fully all activities in which the organization is engaged: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**4. INDEBTEDNESS**

Has the organization any outstanding bonds, debentures, promissory notes, or other evidence of indebtedness issued for its overall operation?  
 Yes  No If Yes, provide specific details as to type and terms of such indebtedness and to whom owing.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Continued on reverse



**5. SALARIES**

Is the rate of pay to any individual in excess of \$1,500 weekly or \$78,000 annually?

Yes  No If **Yes**, list each of the top five positions with their rate of pay.

POSITION	SALARY

**6. FINANCIAL STATEMENTS**

Attach to this claim a copy of your operating statement and balance sheet for the immediately preceding calendar or fiscal year.

**7. LIMITED LIABILITY COMPANY**

Complete this section if your organization is a limited liability company.

(a) IDENTIFICATION OF MEMBERS If additional space is needed, attach a list.

MEMBER NAME	OCC NUMBER (IF NONPROFIT)

CLASSIFICATION OF MEMBER  
 NONPROFIT      GOVERNMENT ENTITY  
        
        
        
     

(b) Has the LLC's operating agreement been amended since the last filing?

Yes  No If **Yes**, please submit a copy of the amendment signed by all members of the LLC.

(c) Has the LLC filed any bi-annual statement of information since the last filing?

Yes  No If **Yes**, please submit a copy of each bi-annual filing certified by the Secretary of State.

**CERTIFICATION**

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

SIGNATURE OF CLAIMANT		DATE
NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (typed or printed)		TITLE
WEBSITE ADDRESS	TELEPHONE NUMBER ( )	E-MAIL ADDRESS

**INSTRUCTIONS FOR VERIFICATION FOR CONTINUED ELIGIBILITY OF ORGANIZATIONAL CLEARANCE  
CERTIFICATE — WELFARE OR VETERANS' ORGANIZATION EXEMPTION**

**FILING OF CLAIM**

This form was mailed to your organization to verify and update our information. The claim form must be completed, signed and filed with the Board, with supporting documents, to maintain eligibility for your *Organizational Clearance Certificate*. An officer or duly authorized representative of the organization must sign the claim. A copy of the claim should be retained by the organization. All questions must be answered; leave no blanks. Use "no," "none," or "not applicable" where needed. If you do not answer all questions, it may result in the revocation of the *Organizational Clearance Certificate*. The claim must be sent to the County-Assessed Properties Division's Exemption Section at the address listed on page 1 of the claim form. If you have any questions, you may contact the Exemption Section at 916-445-3522.

The Constitution and statutes of the State of California require that the organization meet certain requirements. You are required to provide details on activities of the organization since the last filing of the claim form. Please review page 1 of the form for the last date a claim was filed.

**DATE LAST CLAIM FILED**

This date is provided on page 1 of the claim form. Please use this date in determining which amendments to various documents must be submitted to the Board.

**1. ORGANIZATIONAL DOCUMENTS**

Attach a certified copy of any amendments to the articles of incorporation, or comparable instrument for unincorporated organizations, since the last date a claim was filed.

**2. TAX EXEMPTION STATUS**

The organization submitted a tax exemption letter to the Board with the initial claim. If the tax exemption letter has subsequently been suspended or revoked, attach a copy of the letter stating that fact and a copy of the reinstatement letter, if any.

**3. ACTIVITIES**

State briefly all of the organization's activities since the last date a claim was filed.

**4. INDEBTEDNESS**

If the answer is **Yes**, list the type of obligations (such as bonds, notes, etc.), the amounts of the obligations, the payment terms, and the names of the creditors. Attach a separate schedule if necessary.

**5. SALARIES**

If the answer is **Yes**, list the titles of the positions (do not list the names of position holders) and the weekly or annual salary, commissions, or percentage payments.

**6. FINANCIAL STATEMENTS**

In submitting a copy of certified financials (balance sheet and operating statement) of the organization, the complete financial details of the organization should be included. If the nature of any item of income or expense is not clear from the account name, further information indicating the nature of the account should be appended. If you do not submit financial statements, it may result in the suspension or revocation of the *Organizational Clearance Certificate*.

**7. LIMITED LIABILITY COMPANY**

(a) IDENTIFICATION OF MEMBERS

An LLC must provide a list of its members with each corresponding *Organizational Clearance Certificate* number (government entities are not required to have an *Organizational Clearance Certificate*.) A limited liability company is a qualifying organization if wholly owned by tax-exempt nonprofit organization(s) qualified for the Welfare Exemption, or jointly owned by such organization and a government entity.

(b) OPERATING AGREEMENT AMENDMENT

If the operating agreement has been amended since the last claim was filed, provide a copy of the amended agreement which has been signed by all members of the LLC.

(c) BI-ANNUAL STATEMENT

If the LLC has filed any bi-annual statement of information since the last filing, provide a copy of each filing, certified by the Secretary of State.

**THIS CLAIM IS SUBJECT TO AUDIT**

**VERIFICATION FOR CONTINUED ELIGIBILITY OF  
SUPPLEMENTAL CLEARANCE CERTIFICATE —  
WELFARE EXEMPTION**



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
www.boc.ca.gov

(Refer to section 214(g) of the Revenue and Taxation Code;  
California Code of Regulations, Title 18, sections 140, 140.1 and 140.2)

**CHECKLIST FOR CLAIM**

**THE FOLLOWING DOCUMENTS MUST BE SUBMITTED WITH THE CLAIM FORM.  
IF ALL DOCUMENTS ARE NOT SUBMITTED, YOUR CLAIM WILL BE RETURNED.**

**FORMATIVE DOCUMENTS**

California limited partnerships. Copy of Secretary of State Form LP-2, *Amendment to Certificate for Limited Partnership*, certified by the Secretary of State, if amended since date last filed.

Foreign limited partnerships. Copy of amended formation documents filed in the state of formation, certified by applicable state agency, if amended since date last filed. Copy of California Secretary of State Form LP-6, *Amendment to Application for Registration*, certified by the Secretary of State, if amended since date last filed.

**USE RESTRICTION**

Copy of recorded regulatory agreement with a government agency or a copy of a recorded deed restriction, which verifies or evidences the receipt of low-income housing tax credits or government financing if the property was under construction and the agreement and/or restriction was not recorded when the SCC was issued.

**INSTRUCTIONS**

**FILING OF CLAIM**

This claim was mailed to your organization to verify and update our information. The claim form must be completed, signed and filed with the Board, with supporting documents, to maintain eligibility for your Supplemental Clearance Certificate.

The managing general partner and all of the general partners of the limited partnership must sign the claim. A copy of the claim should be retained by the organization.

**DATE LAST CLAIM FILED**

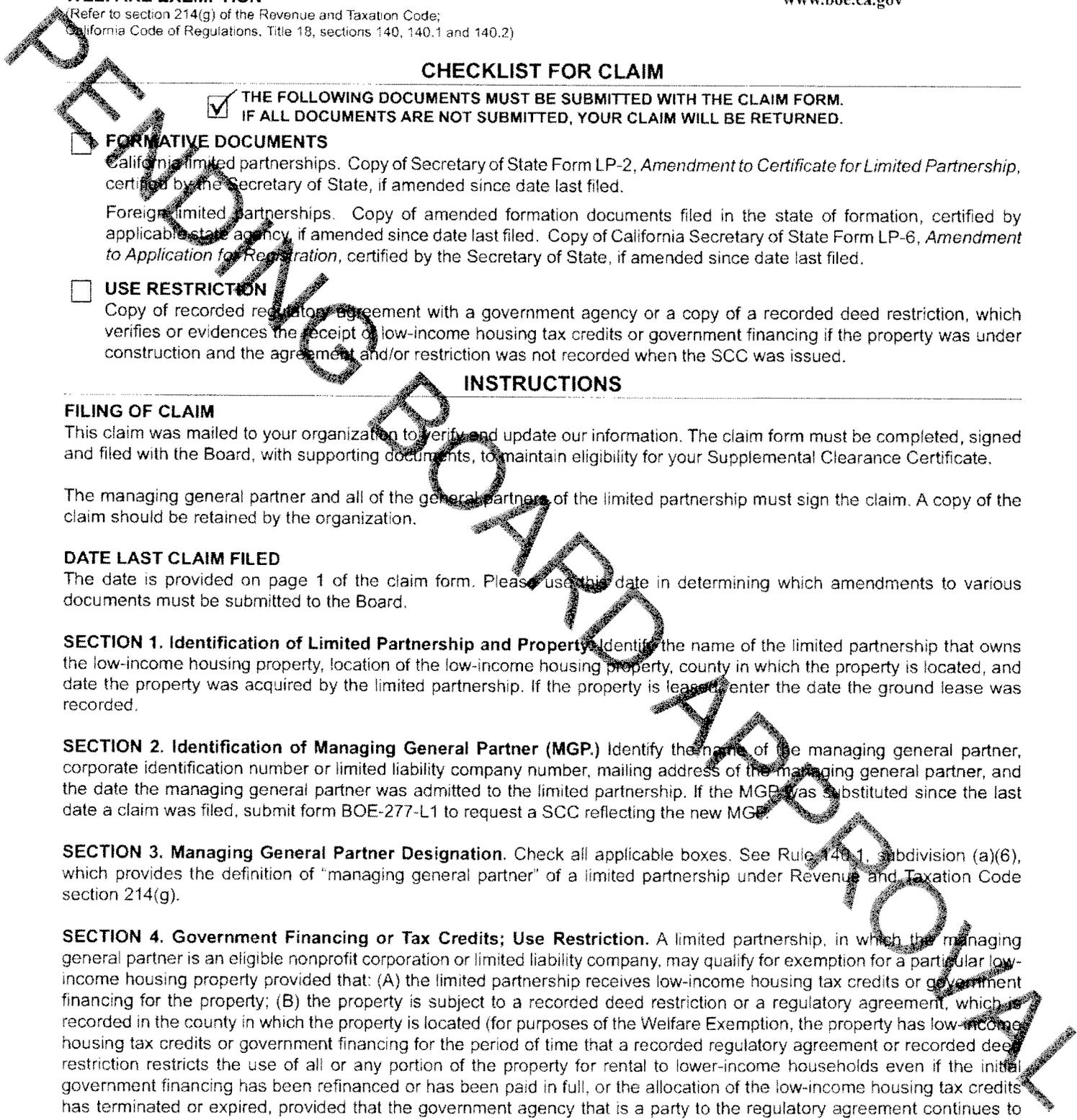
The date is provided on page 1 of the claim form. Please use this date in determining which amendments to various documents must be submitted to the Board.

**SECTION 1. Identification of Limited Partnership and Property.** Identify the name of the limited partnership that owns the low-income housing property, location of the low-income housing property, county in which the property is located, and date the property was acquired by the limited partnership. If the property is leased, enter the date the ground lease was recorded.

**SECTION 2. Identification of Managing General Partner (MGP.)** Identify the name of the managing general partner, corporate identification number or limited liability company number, mailing address of the managing general partner, and the date the managing general partner was admitted to the limited partnership. If the MGP was substituted since the last date a claim was filed, submit form BOE-277-L1 to request a SCC reflecting the new MGP.

**SECTION 3. Managing General Partner Designation.** Check all applicable boxes. See Rule 140.1, subdivision (a)(6), which provides the definition of "managing general partner" of a limited partnership under Revenue and Taxation Code section 214(g).

**SECTION 4. Government Financing or Tax Credits; Use Restriction.** A limited partnership, in which the managing general partner is an eligible nonprofit corporation or limited liability company, may qualify for exemption for a particular low-income housing property provided that: (A) the limited partnership receives low-income housing tax credits or government financing for the property; (B) the property is subject to a recorded deed restriction or a regulatory agreement, which is recorded in the county in which the property is located (for purposes of the Welfare Exemption, the property has low-income housing tax credits or government financing for the period of time that a recorded regulatory agreement or recorded deed restriction restricts the use of all or any portion of the property for rental to lower-income households even if the initial government financing has been refinanced or has been paid in full, or the allocation of the low-income housing tax credits has terminated or expired, provided that the government agency that is a party to the regulatory agreement continues to monitor and enforce compliance with the terms of the regulatory agreement); and (C) funds not used to pay property taxes are used to maintain affordability of or reduce rents of units occupied by the lower-income households [see Rule 140.2, subdivision (c)].



**SECTION 5. Material Participation.** A limited partnership, in which the managing general partner is an eligible nonprofit corporation or a limited liability company, may qualify for exemption for a particular property provided that the limited partnership agreement, or other agreement executed by all of the general partners, provides that the managing general partner is a general partner that has "material participation" in the control, management, and direction of the limited partnership's business. Identify the agreement and the applicable provisions thereof, which authorize the managing general partner's material participation in the limited partnership [see Rule 140.1, subdivision (a)(7)].

**SECTION 6. Substantial Management Duties.** A limited partnership, in which the managing general partner is an eligible nonprofit corporation or limited liability company, may qualify for exemption for a particular property provided that the limited partnership agreement, or other agreement executed by all of the general partners, provides that the managing general partner is a general partner with "substantial management duties" [see Rule 140.1, subdivision (a)(10)]. Check only the boxes for partnership management duties actually performed by the managing general partner and identify the agreement and the applicable provision thereof, which require the managing general partner to actually perform such duties.

**SECTION 7. Delegation of Authority.** If the limited partnership agreement contains a delegation of authority clause, it may provide either that: (1) the managing general partner may not delegate any of its partnership management duties; or (2) the managing general partner may delegate some or all of its partnership management duties to persons who, under its supervision, may perform such duties on behalf of the limited partnership [see Rule 140.1, subdivision (d)]. If the managing general partner is authorized to delegate its partnership duties and elects to delegate one or more of its duties, the managing general partner must demonstrate that it is actually supervising the performance of the delegated duties. Identify the agreement and the delegation of authority provisions thereof. If the agreement contains a delegation of authority clause and states that the managing general partner may delegate its partnership management duties, list each duty delegated, the date each duty was delegated, and person performing such duty.

**SECTION 8. Documents That Must be Submitted.** The limited partnership must provide the documents required to be submitted to the Board under Section 8 of the claim form. If such required documents are not submitted, it will result in revocation of the SCC. The Board may audit the limited partnership and its partners to determine whether the limited partnership meets the requirements of Revenue and Taxation Code section 214(g) and Property Tax Rules 140, 140.1, and 140.2.

**SECTION 9. Certification.** All general partners of the limited partnership, including the managing general partner, must sign the claim form. Signing the claim form certifies to the truth of the information provided both on the form and in the accompanying documents.

#### **RECORDS AND DOCUMENTS MUST BE MAINTAINED BY THE MANAGING GENERAL PARTNER**

A copy of the claim form and supporting documents should be retained by the managing general partner. The managing general partner must maintain records and documents evidencing the partnership management duties performed by the managing general partner. Such records and documents may include, but are not limited to:

- (1) accounting books and records;
- (2) tax returns;
- (3) budgets and financial reports;
- (4) reports required by lenders;
- (5) documents related to the construction or rehabilitation of real property;
- (6) legal documents such as contracts, deeds, notes, leases, and deeds of trust;
- (7) documents related to complying with government regulations and filings;
- (8) documents related to property inspections;
- (9) documents related to charitable services or benefits provided or the information provided regarding such services or benefits;
- (10) reports prepared for the partners;
- (11) bank account records;
- (12) audited annual financial statement of the limited partnership; and
- (13) property management agreement.

**VERIFICATION FOR CONTINUED ELIGIBILITY OF SUPPLEMENTAL CLEARANCE CERTIFICATE — WELFARE EXEMPTION**



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
www.boe.ca.gov

DATE LAST CLAIM FILED: \_\_\_\_\_

LP no longer seeking exemption on the low-income housing property described below, and therefore no longer needs a Supplemental Clearance Certificate. Please check the applicable box, and sign and return this form.

A.  LP sold land and improvements on \_\_\_\_\_ DATE

B.  LP sold improvements on \_\_\_\_\_ DATE. Land held under ground lease.

C.  Other (please describe) \_\_\_\_\_ on \_\_\_\_\_ DATE

**Section 1. Identification of Limited Partnership (LP) and Property**

Name of Limited Partnership: \_\_\_\_\_

Property Location (number and street) \_\_\_\_\_ County \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

LP owns land, date acquired: \_\_\_\_\_

LP leases land but owns improvements, date entered into ground lease: \_\_\_\_\_

**Section 2. Identification of Managing General Partner (MGP)**

Name of Organization \_\_\_\_\_ Corporate ID No. (or LLC No.) \_\_\_\_\_

Mailing address (number and street) \_\_\_\_\_ Date Admitted into LP as GP \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

Organizational Clearance Certificate (OCC) No. \_\_\_\_\_

MGP was substituted since date last claim filed.  Yes  No If YES, submit claim form BOE-277-L1 to request a SCC reflecting the new MGP.

**Section 3. Managing General Partner Designation**

The general partners of the limited partnership, including the managing general partner, certify that (check all applicable boxes):

- A.  (1) The limited partnership has multiple general partners, but the limited partnership agreement expressly designates the nonprofit corporation or limited liability company as the managing general partner.  
-OR-  
 (2) The limited partnership has one general partner.
- B.  Managing general partner is authorized to receive a partnership management fee or similar form of compensation payable in the amount and manner set forth in the limited partnership agreement or other agreement executed by all of the general partners.
- C.  Managing general partner has material participation in the control, management and direction of the limited partnership's business (see Section 5.)
- D.  Officers and directors of the for-profit general partners, for-profit limited partners, or any of its for-profit affiliates, do not, as individuals or collectively, have a controlling vote or majority interest in the managing general partner.

**Section 4. Government Financing or Tax Credits: Use Restriction**

As to the low-income housing property for which this claim is made, the general partners of the limited partnership, including the managing general partner, certify that (check all applicable boxes):

- A. At least one of the following criteria is applicable:
  - The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds, general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term *government financing* does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)
  - The acquisition, construction, rehabilitation, development, or operation of the property is financed with state low-income housing tax credits pursuant to Revenue and Taxation Code sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.

**Section 4. Government Financing or Tax Credits; Use Restriction (continued)**

B. There is a recorded regulatory agreement with a government agency that has provided low-income housing tax credits or government financing, or a recorded deed restriction that restricts all or a portion of the property's usage for rental to lower-income households and provides that the units designated for use by lower-income households are continuously available to or occupied by lower-income households at rents that do not exceed those prescribed in the terms of a regulatory agreement or recorded deed restriction, or to the extent that none are provided in the regulatory agreement or recorded deed restriction, at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code.

- Yes       No

If yes, please check the applicable box.

- Enforceable and verifiable agreement with a government agency (recorded regulatory agreement.)
- Recorded deed restriction. If the property was under construction and the agreement and/or restriction was not recorded when the SCC was issued, provide a copy of the recorded regulatory agreement or recorded deed restriction.

C. Funds that would have been necessary to pay property taxes are used to maintain the affordability of, or reduce rents otherwise necessary for, the units occupied by lower-income households.       Yes       No

**Section 5. Material Participation**

The general partners of the limited partnership, including the managing general partner, certify that as of the date that the nonprofit corporation or limited liability company was admitted into the partnership as the managing general partner, or as of the fiscal year for which this claim is made, the managing general partner is a general partner that has "material participation" (as defined in Rule 140.1, subdivision (a)(7)) in the control, management, and direction of the limited partnership's business, as set forth below. **Please check applicable boxes:**

- Managing general partner has a right to vote in the major decisions, including any actions which require a vote of a majority in interest of the general partners.
- Managing general partner performs substantial management duties (see Section 6).
- Managing general partner directly or indirectly, under its supervision, manages the limited partnership.
- Managing general partner annually conducts a physical inspection of the low-income housing property to ensure that the property is being used as low-income housing and meets all of the requirements of the Welfare Exemption for low-income housing properties.
- Managing general partner annually submits a certification to the County Assessor for the county in which the property is located that the low-income housing property meets all Welfare Exemption requirements for low-income housing properties.

**Section 6. Substantial Management Duties**

The general partners of the limited partnership, including the managing general partner, certify that as of the date that the nonprofit corporation or limited liability company was admitted into the partnership as the managing general partner, or as of the fiscal year for which this claim is made, the managing general partner is a general partner with "substantial management duties" as defined in Rule 140.1, subdivision (a)(10); specifically, the managing general partner actually performs the following partnership management duties on behalf of the limited partnership. **Please check only the duties the managing general partner actually performs.**

- Managing general partner rents, maintains and repairs the low-income housing property, or if such duties are delegated to a property management agent, participates in hiring and overseeing the work of the property management agent.
- Managing general partner participates in hiring and overseeing the work of all persons necessary to provide services for the management and operation of the limited partnership business.
- Managing general partner executes and enforces all contracts executed by the limited partnership.
- Managing general partner executes and delivers all partnership documents on behalf of the limited partnership.
- Managing general partner prepares or causes to be prepared all reports to be provided to the partners or lenders on a monthly, quarterly or annual basis consistent with the requirements of the limited partnership agreement.
- Managing general partner coordinates all present and future development, construction, or rehabilitation of low-income housing property that is the subject of the limited partnership agreement.
- Managing general partner monitors compliance with all government regulations and files or supervises the filing of all required documents with government agencies.
- Managing general partner acquires, holds, assigns or disposes of property or any interest in property.
- Managing general partner borrows money on behalf of the limited partnership, encumbers limited partnership assets, places title in the name of the nominee to obtain financing, prepays in whole or in part, refinances, increases, modifies or extends any obligation.
- Managing general partner pays organizational expenses incurred in the creation of the partnership and all operational expenses.

Section 6 continued on next page

**Section 6. Substantial Management Duties (continued)**

- Managing general partner determines the amount and timing of distributions to partners and establishes and maintains all required reserves.
- Managing general partner ensures that charitable services or benefits, such as vocational training, education programs, child care and after-school programs, cultural activities, family counseling, transportation, meals, and linkages to health and/or social services are provided or information regarding charitable services or benefits are made available to the low-income housing tenants.

**Section 7. Delegation of Authority**

A. The general partners of the limited partnership, including the managing general partner, certify that the limited partnership agreement *[check applicable box]*:

- Contains a delegation of authority clause
- Does not contain a delegation of authority clause

B. If the limited partnership agreement contains a delegation of authority clause, such clause provides:

- The managing general partner may not delegate any of its partnership management duties, as defined in Rule 140.1, subdivision (a)(10), and identified in section 6.
- The managing general partner may delegate its partnership management duties, identified in section 6 to persons who, under its supervision, may perform such duties for the partnership subject to the supervision by the managing general partner.

C. The managing general partner has delegated some or all of its partnership management duties identified in section 6.  Yes  No

If yes, performance of the duties is delegated to: \_\_\_\_\_  
Please list below each duty delegated. Attach additional pages if necessary.

Duties delegated

**Section 8. Documents Which Must Be Submitted.** Submit the documents which are listed on page 1 of this package *(Checklist.)*

**Section 9. Certification.** This form must be certified by the managing general partner and all of the general partners of the limited partnership. Attach additional pages if necessary.

**CERTIFICATION**

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

NAME OF LIMITED PARTNERSHIP		
LOCATION OF LIMITED PARTNERSHIP PROPERTY		
NAME AND TITLE OF MANAGING GENERAL PARTNER <i>(typed or printed)</i>	TELEPHONE ( )	DATE
SIGNATURE OF MANAGING GENERAL PARTNER	E-MAIL ADDRESS	
▶		
NAME AND TITLE OF GENERAL PARTNER <i>(typed or printed)</i>	TELEPHONE ( )	DATE
SIGNATURE OF GENERAL PARTNER	E-MAIL ADDRESS	
▶		
NAME AND TITLE OF GENERAL PARTNER <i>(typed or printed)</i>	TELEPHONE ( )	DATE
SIGNATURE OF GENERAL PARTNER	E-MAIL ADDRESS	
▶		

**CLAIM FOR ORGANIZATIONAL CLEARANCE CERTIFICATE -  
VETERANS' ORGANIZATION EXEMPTION**



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
www.boe.ca.gov

**CHECKLIST FOR CLAIM**

**THE FOLLOWING DOCUMENTS MUST BE SUBMITTED WITH THE CLAIM FORM.  
IF ALL DOCUMENTS ARE NOT SUBMITTED, YOUR CLAIM WILL BE RETURNED.**

**FORMATIVE DOCUMENTS**

Corporations: Copy of the articles of incorporation and each amendment, if any, certified by the Secretary of State.  
Non-corporations: Copy of the constitution, trust instrument, etc., and each amendment, if any.

**TAX-EXEMPT STATUS LETTER**

Copy of letter(s) evidencing exemption from federal income tax (section 501(c)(4) or 501(c)(19) of the Internal Revenue Code), and/or a copy of the letter evidencing exemption from state franchise or income tax (section 23701f or 23701w of the Revenue and Taxation Code.) If your Internal Revenue Service tax-exempt status letter has an advanced ruling period that has expired, please include an updated IRS status letter.

*If the tax exempt letter is a group ruling letter, submit documentation evidencing that your organization falls under the group ruling letter.*

**FINANCIAL STATEMENTS**

Copy of operating statement (income and expenses), balance sheet (assets and liabilities), and notes to financial statements for the calendar or fiscal year immediately preceding the claim year and each subsequent year to date. For example, if filing for fiscal year 2006/07 in 2008, financial statements for calendar or fiscal years ending in 2005, 2006 and 2007 must be submitted. Check registers and/or tax return forms 990 are not acceptable substitutes for financial statements.

**ACTIVITIES**

Documentation supporting/describing the activities of the organization.

**FOR ADDITIONAL INFORMATION**

Additional information on OCC filing requirements is available at: <http://www.boe.ca.gov/proptaxes/welfareorgreq.htm>.

If the organization is a Nonprofit Organization, submit claim form BOE-277, *Claim for Organizational Clearance Certificate – Welfare Exemption*.

If the organization is a Limited Liability Company, submit claim form BOE-277-LLC, *Claim for Organizational Clearance Certificate – Welfare Exemption, Limited Liability Company*.

PENDING BOARD APPROVAL

**INSTRUCTIONS FOR FILING A CLAIM  
FOR AN ORGANIZATIONAL CLEARANCE CERTIFICATE -  
VETERANS' ORGANIZATION EXEMPTION**



STATE OF CALIFORNIA  
BOARD OF EQUALIZATION  
www.boe.ca.gov

(Refer to section 254.6 of the Revenue and Taxation Code)

An organization that intends to claim the Veterans' Organization Exemption, shall file with the State Board of Equalization (Board), County-Assessed Properties Division's Exemption Section, at the address listed on page 3 of this claim package, a claim for an *Organizational Clearance Certificate*. The Board shall review each claim to determine whether the organization meets the requirements of section 215.1 and shall issue a certificate to a claimant that meets these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate*. If a Veterans' Organization Exemption claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the *Organizational Clearance Certificate* from the Board. Information on the Veterans' Organization Exemption is on the Board's website (www.boe.ca.gov) and may be accessed by selecting 1) Property Tax and 2) Welfare and Veterans' Organization Exemptions. If you have any questions, you may contact the Board's Exemption Section at 916-445-3524.

**FILING OF CLAIM**

**FISCAL YEAR OF CLAIM**

The initial fiscal year for which the *Organizational Clearance Certificate* 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 claim for an *Organizational Clearance Certificate* in February 2008 would enter "2008-2009" on the claim; a "2007-2008" entry on a claim filed in February 2008 would signify that a claim was being filed for the preceding fiscal year. If the initial fiscal year for which the *Organizational Clearance Certificate* is sought is for a previous year, only one claim form is required. It is not necessary to file a separate claim for each fiscal year.

- 1. Formative Documents.** An organization **must attach** a copy of the articles of incorporation and any amendments thereto certified by the Secretary of State, or comparable instrument for unincorporated organizations.
- 2. Tax-Exempt Status Letter.** An organization **must attach** a copy of the letter evidencing the exemption from federal income tax (section 501(c)(4) or 501(c)(19) of the Internal Revenue Code) or a copy of the letter evidencing exemption from state franchise or income tax (section 23701f or 23701w of the Revenue and Taxation Code.) If the IRS tax exemption status letter has an advanced ruling period that ended prior to filing of this claim, please also include a copy of a current IRS tax-exempt status letter. If the letter provided has subsequently been revoked, attach a copy of the letter stating that fact.
- 3. Financial Statements.** An organization **must attach** a copy of certified financial statements. In submitting the financial statements (balance sheet and operating statement and notes) of the organization, the complete financial transactions of the organization should be included. If the nature of any item of income or disbursement is not clear from the account name, further explanation indicating the nature of the account should be appended. Please submit financial statements for each year beginning with the year immediately preceding the first fiscal year that exemption is claimed.
- 4.** If the answer is **no**, please note that Revenue and Taxation Code section 215.1 provides, in part, that the Veterans' Organization Exemption is available for property "used exclusively for charitable purposes, owned by a veterans' organization which has been chartered by the Congress of the United States."
- 5.** If the answer is **yes**, please note that Revenue and Taxation Code section 214, Welfare exemption statute, provides, in part, that "The owner is not organized or operated for profit." (See section 214(a)(1))
- 6.** If the answer is **yes**, please note that Revenue and Taxation Code section 214, Welfare exemption statute, provides, in part, that "No part of the net earnings of the owner inures to the benefit of any private shareholder or individual." (See section 214(a)(2))
- 7.** If the answer is **yes**, give title of position (do not list names of position holders) and weekly or annual salary, commission, or percentage payments.
- 8.** If the answer is **yes**, list the type of obligations (such as bonds, notes, etc.), the amounts of the obligations, the payment terms, and names of creditors. Use a separate schedule if necessary.
- 9. Activities.** Describe the activities of the organization.

**CLAIM FOR ORGANIZATIONAL CLEARANCE CERTIFICATE - VETERANS' ORGANIZATION EXEMPTION**

*This form must be completed and filed with the Board of Equalization, County-Assessed Properties Division, PO Box 942879, Sacramento, CA 94279-0064*



**STATE OF CALIFORNIA  
BOARD OF EQUALIZATION**  
*www.boe.ca.gov*

NAME OF ORGANIZATION		WEBSITE ADDRESS (if any)	
MAILING ADDRESS (number and street)			
CITY, STATE, ZIP CODE			
CORPORATE ID NUMBER (if any)		FISCAL YEAR OF CLAIM (see instructions) 20__ - 20__	

**FORMATIVE DOCUMENTS**

1. IS THIS ORGANIZATION A CORPORATION?  YES  NO If **YES**, go to (A) below, if **NO**, go to (B) below.

A. Date of Incorporation (Date filed with Secretary of State): \_\_\_\_\_

Dates of all amendments to the Articles of Incorporation, if any: \_\_\_\_\_

*ATTACH A COPY OF THE ARTICLES OF INCORPORATION, AND EACH AMENDMENT, CERTIFIED BY THE SECRETARY OF STATE.*

B. Date of Organization (Date filed with Secretary of State): \_\_\_\_\_

Dates of all amendments to the constitution, trust instrument, or other document evidencing the nature of the organization: \_\_\_\_\_

*ATTACH A COPY OF THE CONSTITUTION, TRUST INSTRUMENT, ETC., AND EACH AMENDMENT.*

**TAX-EXEMPT STATUS LETTER**

2. IS THE ORGANIZATION EXEMPT FROM FEDERAL INCOME TAX UNDER THE PROVISIONS OF SECTION 501(c)(4) OR 501(C)(19) OF THE INTERNAL REVENUE CODE AND/OR EXEMPT FROM STATE FRANCHISE OR INCOME TAX UNDER THE PROVISIONS OF SECTION 23701f OR 23701w OF THE REVENUE AND TAXATION CODE?

YES  NO If **YES**, attach a copy of the letter evidencing the exemption.

**FINANCIAL STATEMENTS**

3. DOES THE ORGANIZATION HAVE CERTIFIED/AUDITED FINANCIAL STATEMENTS?  YES  NO

Attach copy of the financial statements for the calendar or fiscal year immediately preceding the claim year, and for each subsequent year to date.

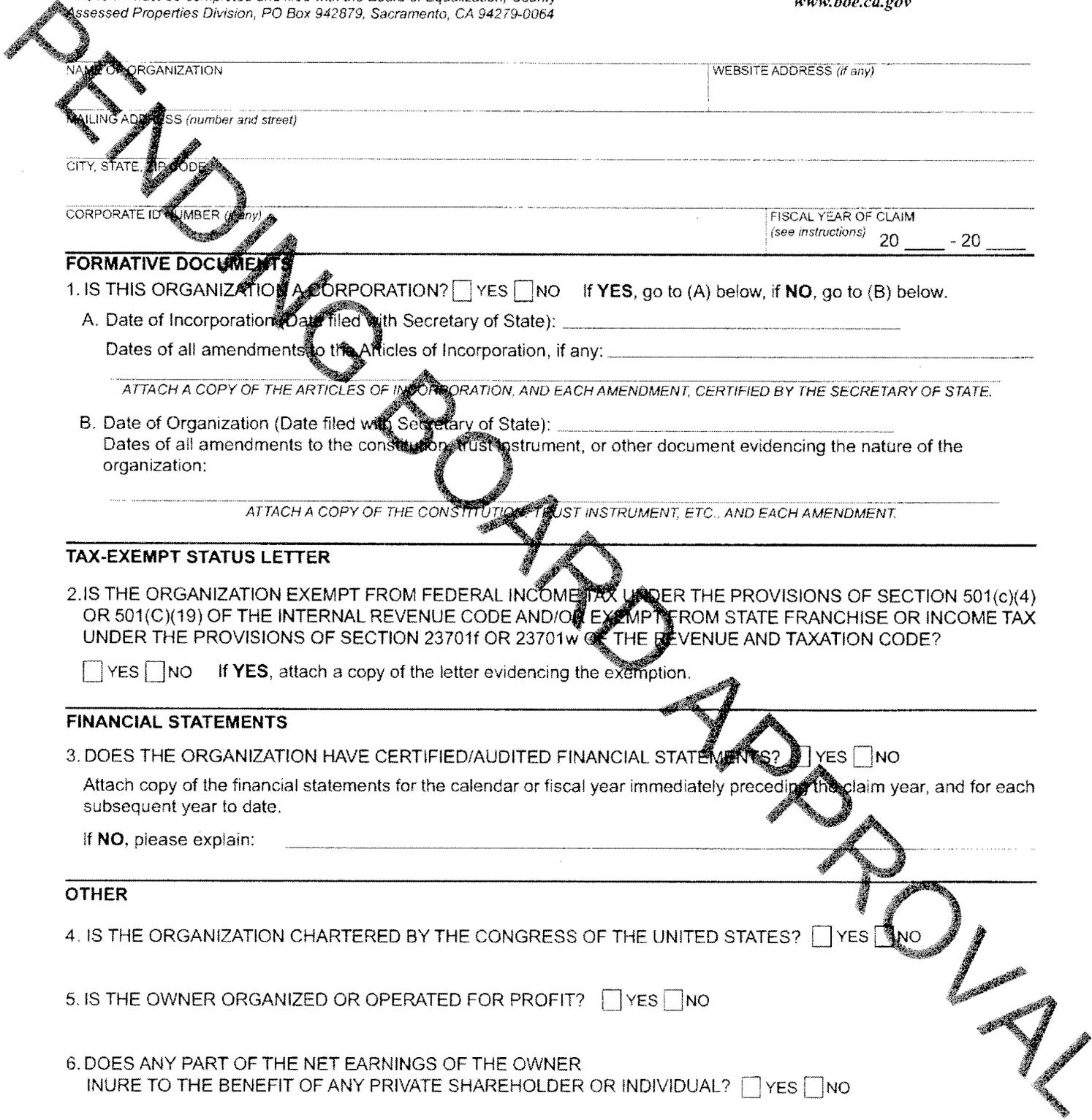
If **NO**, please explain: \_\_\_\_\_

**OTHER**

4. IS THE ORGANIZATION CHARTERED BY THE CONGRESS OF THE UNITED STATES?  YES  NO

5. IS THE OWNER ORGANIZED OR OPERATED FOR PROFIT?  YES  NO

6. DOES ANY PART OF THE NET EARNINGS OF THE OWNER INURE TO THE BENEFIT OF ANY PRIVATE SHAREHOLDER OR INDIVIDUAL?  YES  NO



7. IS THE SALARY PAID TO ANY INDIVIDUAL IN EXCESS OF \$1,500 WEEKLY OR \$78,000 ANNUALLY?

YES  NO

If YES, list each of the top five positions with their salaries:

POSITION	SALARY

8. DOES THE ORGANIZATION HAVE ANY OUTSTANDING BONDS, DEBENTURES, PROMISSORY NOTES, OR OTHER EVIDENCE OF INDEBTEDNESS ISSUED FOR ITS OVERALL OPERATION?

YES  NO

If YES, give specific details as to the type and terms of such indebtedness and to whom owing:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

9. STATE FULLY ALL ACTIVITIES IN WHICH THE ORGANIZATION IS ENGAGED. INCLUDE ALL ACTIVITIES SINCE JANUARY 1 OF PRIOR YEAR.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Whom should we contact for additional information?**

NAME	DAYTIME TELEPHONE	E-MAIL 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.*

NAME OF CLAIMANT	TITLE	DATE
------------------	-------	------

SIGNATURE OF CLAIMANT

▶ \_\_\_\_\_

PENDING BOARD APPROVAL

**CHANGE OF OWNERSHIP STATEMENT  
REAL PROPERTY OR MANUFACTURED HOMES  
SUBJECT TO LOCAL PROPERTY TAXES**

RECORDING DATA	
Date	_____
Document Number	_____
Book	_____ Page _____

County of \_\_\_\_\_ Office of Assessor

Address \_\_\_\_\_

*Correct mailing address, if necessary*

Name and address of Buyer/Transferee [last name, first name(s), initial] \_\_\_\_\_

File This Statement By \_\_\_\_\_

Assessor's Parcel Number \_\_\_\_\_

Property Address \_\_\_\_\_

Legal Description \_\_\_\_\_

Seller/Transferor \_\_\_\_\_

*[last name, first name(s), initial]*

**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 Assessor, to file a Change of Ownership Statement with the County Recorder or Assessor. The Change of Ownership Statement must be filed at the time of recording or, if the transfer is not recorded, within 45 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 45 days from the date of a written request 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 two thousand five hundred dollars (\$2,500) 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 be subject to the same penalties for nonpayment.

This notice is a written request from the Office of the Assessor for a Change of Ownership Statement. If you do not file this statement, it will result in the assessment of a penalty. This statement will be held secret as required by section 481 of the Revenue and Taxation Code.

The property which you acquired may be subject to a supplemental assessment in an amount to be determined by the \_\_\_\_\_ Assessor. For further information on your supplemental roll obligation, please call the \_\_\_\_\_ Assessor at \_\_\_\_\_.

**PART I: TRANSFER INFORMATION** (Please answer all questions.)

YES NO

- A. Is this transfer solely between husband and wife (addition of a spouse, death of a spouse, divorce settlement, etc.)?
- B. Is this transaction only a correction of the name(s) of the person(s) holding title to the property (e.g. a name change upon marriage)?  
Please explain: \_\_\_\_\_
- C. Is this document recorded to create, terminate, or reconvey a lender's interest in the property?
- D. Is this transaction recorded only as a requirement for financing purposes or to create, terminate, or reserve a security interest (e.g., cosigner)? Please explain: \_\_\_\_\_
- E. Is this document recorded to substitute a trustee of a trust, mortgage, or other similar document?
- F. Did this transfer result in the creation of a joint tenancy in which the seller (transferor) remains as one of the joint tenants?
- G. Does this transfer return property to the person who created the joint tenancy (original transferor)?
- H. Is this a transfer of property:
  - 1. to a revocable trust that may be revoked by the transferor and is for the benefit of the  transferor and/or  transferor's spouse?
  - 2. to a trust that may be revoked by the Creator/Grantor who is also a joint tenant, and which names the other joint tenant(s) as beneficiaries when the Creator/Grantor dies?
  - 3. to an irrevocable trust for the benefit of the  Creator/Grantor and/or  Grantor's spouse?
  - 4. to an irrevocable trust from which the property reverts to the Creator/Grantor within 12 years?
- I. If this property is subject to a lease, is the remaining lease term 35 years or more including written options?
- \*J. Is this a transfer between parent(s) and child(ren)?  Yes  No or from grandparent(s) to grandchild(ren)?  Yes  No
- \*K. Is this transaction to replace a principal residence by a person 55 years of age or older? Within the same county?  Yes  No
- \*L. Is this transaction 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
- M. Is this transfer solely between domestic partners currently registered with the California Secretary of State?
- N. Is this a transfer between parties in which proportional interests of the transferor(s) and transferee(s) remain the same after the transfer?

\* If you answered **yes** to J, K or L, you may qualify for a property tax reassessment exclusion, which may result in lower taxes on your property. If you do not file a claim, it will result in the reassessment of the property.

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

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

Please write Assessor's Parcel Number(s):

PART II: OTHER TRANSFER INFORMATION

- A. Date of transfer if other than recording date
B. Type of transfer. (Please check appropriate box.)
C. Was only a partial interest in the property transferred?

PART III: PURCHASE PRICE AND TERMS OF SALE

- A. CASH DOWN PAYMENT OR VALUE OF TRADE OR EXCHANGE
B. FIRST DEED OF TRUST
C. SECOND DEED OF TRUST
D. OTHER FINANCING
E. WAS AN IMPROVEMENT BOND ASSUMED BY THE BUYER?
F. TOTAL PURCHASE PRICE
G. PROPERTY PURCHASED:

PART IV: PROPERTY INFORMATION

- A. TYPE OF PROPERTY TRANSFERRED:
B. IS THIS PROPERTY INTENDED AS YOUR PRINCIPAL RESIDENCE?
C. IS PERSONAL/BUSINESS PROPERTY INCLUDED IN PURCHASE PRICE?
D. IS A MANUFACTURED HOME INCLUDED IN THE PURCHASE PRICE?
E. DOES THE PROPERTY PRODUCE INCOME?
F. WHAT WAS THE CONDITION OF THE PROPERTY AT THE TIME OF SALE?

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. This declaration is binding on each and every co-owner and/or partner.

Signed in County of California, this day of 20

SIGNATURE OF OWNER OR CORPORATE OFFICER TITLE (if corporate officer/partner) E-MAIL ADDRESS (optional)

NAME OF NEW OWNER/LEGAL REPRESENTATIVE/CORPORATE OFFICER (typed or printed) PHONE NUMBER (8 a.m. - 5 p.m.)

**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  
(If a process, see instructions 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.**

PENDING BOARD APPROVAL

NAME OF DECEDENT \_\_\_\_\_ DATE OF DEATH \_\_\_\_\_

STREET ADDRESS OF REAL PROPERTY \_\_\_\_\_ CITY \_\_\_\_\_ ZIP CODE \_\_\_\_\_ ASSESSOR'S PARCEL NUMBER \_\_\_\_\_

**DESCRIPTIVE INFORMATION**

- 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**

- 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.)
- Other beneficiaries. List names and percentage of ownership.

NAME OF BENEFICIARY	RELATIONSHIP TO DECEDENT	PERCENT OF OWNERSHIP RECEIVED

- Other: \_\_\_\_\_
- This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order.)

**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

CONFIDENTIAL

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 \$2,500 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(n)(3), 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.

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

**VESSEL PROPERTY STATEMENT FOR 2009**

*(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2009)*

Assessor's Office records show that you currently own, claim, possess or control the vessel identified below.

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

**FILE RETURN BY APRIL 1, 2009**

*(See reverse side for instructions and exemption information.)*

Check if annual filer  Annual filers must complete the asterisked (\*) items and sign and complete the Declaration by Assessee below.

**\*1. DAYTIME PHONE NUMBER:** \_\_\_\_\_  
**E-MAIL ADDRESS (optional):** \_\_\_\_\_

**\*2. VESSEL REGISTRATION NUMBER:** \_\_\_\_\_

**\*3. VESSEL NAME:** \_\_\_\_\_

**\*4. NORMAL LOCATION OF VESSEL:** \_\_\_\_\_

**\*5. BUILDER:** \_\_\_\_\_ *\*Slip number* \_\_\_\_\_ *Year built:* \_\_\_\_\_  
 MODEL/CLASS-NAME & / HIN: \_\_\_\_\_  
 LENGTH: \_\_\_\_\_ BEAM: \_\_\_\_\_ DRAFT: \_\_\_\_\_  
 WEIGHT/Displacement: \_\_\_\_\_  
 GROSS TONS: \_\_\_\_\_ NET TONS: \_\_\_\_\_ *(Correctly Documented)*

**6. POWER BOAT TYPE:**  Sedan Cruiser  F/B Convertible  
 F/B Sportfisher  Houseboat  Motor Yacht  Trawler  
 Runabout  Bow Rider  Cuddy  Ski Boat  Jet Ski  
 Bass Boat  Center Console  Inflatable  
 Other: \_\_\_\_\_

**7. HULL TYPE:**  Cathedral  Deep Vee  Displacement  
 Flat Bottom  Round Bottom  Semi Vee  Tunnel Hull  
 Other: \_\_\_\_\_

**8. SAILBOAT TYPE/RIG:**  Calamarian  Catboat  Cutter  
 Ketch  Schooner  Sloop  Trimaran  Yawl

**9. HULL MATERIAL:**  Aluminum  Cement  Fiberglass  
 Fiberglass Composite  Fiberglass/Wood  Plywood  
 Planked Wood  Steel  
 Other: \_\_\_\_\_

**\*10. ENGINE TYPE and DRIVE:** \_\_\_\_\_ *Number* \_\_\_\_\_ *HP each* \_\_\_\_\_  
**MANUFACTURER:** \_\_\_\_\_ *Year* \_\_\_\_\_  
 Diesel  Gas  Inboard  Inboard/Outdrive  Outboard  
 Vee drive  Jet  Other:  
 Auxiliary Generator:  Yes  No *Manufacturer* \_\_\_\_\_ *KW* \_\_\_\_\_

**11. PURCHASE INFORMATION** *(see instructions on back — also, please complete information requested on lines 18 & 19):*  
 Purchase price: \_\_\_\_\_ *Purchase date:* \_\_\_\_\_  
 With motor  Without motor *Motor cost:* \_\_\_\_\_  
 With trailer  Without trailer *Trailer cost:* \_\_\_\_\_

**12. CONDITION WHEN PURCHASED:**  New/Bristol  Above average  
 Average  Good  Fair  Poor *(explain, see instructions on back)*

**\*13. CURRENT CONDITION:**  New/Bristol  Above average  Average  
 Good  Fair  Poor *(explain, see instructions on back)*

**14. DATE VESSEL FIRST MOVED TO COUNTY:** \_\_\_\_\_

**15. LAST COUNTY ASSESSED AND TAXES PAID:** \_\_\_\_\_

**16. INTENDED USE:**  Pleasure  Commercial fishing  Research  
 Commercial passenger fishing *(see back)*  
 Principal place of residence *(see instructions on back — Exemptions)*

**17. OTHER USAGE:** *(see instructions on back)*

**18. SALE, PURCHASE, LOSS or REMOVAL** *(see instructions on back):*  
 Sold to: \_\_\_\_\_  
 Purchased from: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ County: \_\_\_\_\_  
 Total selling price: \_\_\_\_\_ Sale date: \_\_\_\_\_  
 Nature of loss: \_\_\_\_\_  
 Date of loss: \_\_\_\_\_  
 If vessel permanently removed from the county: *Removal date:* \_\_\_\_\_  
 Address moved to: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ County: \_\_\_\_\_

**\*19. VESSEL EQUIPMENT LEASED, ADDED OR RETIRED**  
*(attach schedule, see instructions on back)*

**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, 2009.*

<b>OWNERSHIP TYPE</b> (☑) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/>	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE
	NAME OF ASSESSEE OR AUTHORIZED AGENT* <i>(typed or printed)</i>		TITLE
<b>ATTACHMENTS</b> (☑) Supplemental Schedules <input type="checkbox"/> Computer Printouts <input type="checkbox"/> Other _____ <input type="checkbox"/>	NAME OF LEGAL ENTITY (other than DBA) <i>(typed or printed)</i>		FEDERAL EMPLOYER ID NUMBER
	PREPARER'S NAME AND ADDRESS <i>(typed or printed)</i>	TELEPHONE NUMBER	TITLE

\*\*Agent, see back for Declaration by Assessee instructions.

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

**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 his or her 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**

Check "annual filing" box **only** if you have previously filed this form in its entirety. However, you must complete all items indicated by an asterisk (\*).

**ADDRESS BLOCK THROUGH LINE 10.** Make necessary changes to assessee, mailing address, and enter all information that is applicable to your particular vessel.

**11. 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.

**12-13. STATEMENT OF CONDITION:** Using the information below, check the line that truly reflects the condition of your vessel.

**(A) NEW/BRISTOL:** is a vessel that is new or is maintained in mint or a fashion usually better than factory new — loaded with extras. Turn key no commissioning necessary.

**(B) ABOVE AVERAGE CONDITION:** Has had above average care and is equipped with extra electrical and electronic gear. A well stocked vessel ready to go.

**(C) AVERAGE CONDITION:** Clean, ready for sale. Attractive inside and out, normally equipped. Mechanically sound, mid-time on mechanicals, and little or no additional work.

**(D) GOOD CONDITION:** Mechanically sound, requiring some interior and exterior cosmetic work. Some mechanicals on the down side of the expectancy.

**(E) FAIR CONDITION:** 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.

**(F) POOR CONDITION:** 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.

**16. INTENDED USE** (other than "pleasure"):

**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:

**(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 (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.

**17. OTHER USAGE:** 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.

**18. SALE, PURCHASE, LOSS or REMOVAL:**

**SOLD:** Enter on the lines provided the name and address of the purchaser, the total selling price, and the date sold.

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

**PERMANENT REMOVAL:** Enter in the space provided the exact date the vessel was permanently removed from the county and its current location; city, state, and county.

**19. 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.

If signed by an employee or agent, other than a member of the firm, 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.

**EXEMPTIONS**

**VETERANS:** 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:** 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:** 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-264-D, *Soldiers' and Sailors' Civil Relief Act Declaration*. Obtain the declaration form from the Assessor or from your unit Legal Officer.

**OVER 50 NET TONS:** 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.

**THIS STATEMENT IS SUBJECT TO AUDIT**

**2009 AIRCRAFT  
PROPERTY STATEMENT**

Declaration of costs and other related property information as of 12:01 a.m., January 1, 2009

FILE RETURN BY: \_\_\_\_\_

PLEASE NOTE: This form must be filed timely with the Assessor's office, regardless of the status of the Historical Aircraft Exemption claim. Penalties will apply if not filed.

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**

FAA REGISTRATION NUMBER: N DAY TIME PHONE NUMBER: ( ) AIRCRAFT LOCATION (AIRPORT, HANGAR OR TIE-DOWN NUMBER): \_\_\_\_\_

MANUFACTURER: \_\_\_\_\_ MODEL: \_\_\_\_\_ YEAR BUILT: \_\_\_\_\_

SERIAL NUMBER: \_\_\_\_\_ PURCHASE DATE: \_\_\_\_\_ PURCHASE PRICE: \$ \_\_\_\_\_ DATE MOVED TO THIS COUNTY: \_\_\_\_\_

FOR AIRCRAFT PREVIOUSLY REGISTERED OR ASSESSED IN ANOTHER CALIFORNIA COUNTY, INDICATE COUNTY NAME AND ASSESSMENT YEARS: \_\_\_\_\_

FIXED BASE OPERATOR NAME: \_\_\_\_\_ LAST MAJOR AIRFRAME OVERHAUL DATE: \_\_\_\_\_ COST: \$ \_\_\_\_\_

**AIRCRAFT CONDITION:**  **GOOD**  NEW  AVERAGE  POOR

WHEN PURCHASED  NEW  GOOD  AVERAGE  POOR

CURRENT  NEW  GOOD  AVERAGE  POOR

INTERIOR  NEW  GOOD  AVERAGE  POOR

EXTERIOR  NEW  GOOD  AVERAGE  POOR

TOTAL AIRFRAME HOURS AS OF JANUARY 1: \_\_\_\_\_

DAMAGE HISTORY: YES  NO IF YES, SEE INSTRUCTIONS AND ATTACH STATEMENT.

EQUIPMENT: LEASED, EXCHANGED, ADDED OR RETIRED YES  NO IF YES, SEE INSTRUCTIONS AND ATTACH SCHEDULE.

**TYPE OF USAGE:**

PLEASURE  FLIGHT TRAINING  RENTAL  CHARTER/TAXI  BUSINESS  FRACTIONAL OWNERSHIP PROGRAM  SHOW/MUSEUM

**AVIONICS SUMMARY**  
FOR CONDITION, PLEASE ENTER (N) NEW, (A) AVERAGE, (P) POOR.

UNIT	ACQUISITION DATE	COST NEW	CONDITION	ASSESSOR USE ONLY	UNIT	ACQUISITION DATE	COST NEW	CONDITION	ASSESSOR USE ONLY
RVSM					RADAR ALT				
TAWS					ENCODER				
EFIS					RMI				
TCAS					VLF				
NAVCOM #1					PHONE				
NAVCOM #2					RADAR				
TRANSPONDER A _____ C _____					LORAN				
GLIDESLOPE					ADF				
LOCALIZER					DME				
COMPASS SYS/HSI					RNAV				
AUTOPILOT NUMBER OF AXES _____					AIR COND				
FLIGHT DIRECTOR					BOOTS				
GPS IFR					HIGH FREQ TRANSCIVERS				
					NON-FACTORY AVIONICS ADDED IN LAST CALENDAR YEAR				

THE DECLARATION BY ASSESSEE ON PAGE 2 MUST BE COMPLETED AND SIGNED  
**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

ENGINE(S)	SINGLE	LEFT	RIGHT
MAKE			
MODEL			
YEAR OF MANUFACTURE			
Horsepower			
HOURS SINCE NEW			
HOURS SINCE MAJOR OVERHAUL			
TIME BETWEEN OVERHAUL (TBO)			

FOR HELICOPTERS - HOURS SINCE MAJOR OVERHAUL:		
ENGINE	MAIN ROTOR BLADES	MAIN ROTOR HEAD ASSEMBLY
MAST	MAST TRANSMISSION	TAIL ROTOR DRIVESHAFT
TAIL ROTOR GEARBOX	TAIL ROTOR HUB ASSEMBLY	TAIL ROTOR BLADES
SERVOS	MISCELLANEOUS	

ENGINE MAINTENANCE SERVICE PROGRAM:  YES  NO

NAME OF PROGRAM: \_\_\_\_\_ ENROLLMENT DATE: \_\_\_\_\_

FOR HOMEBUILT KIT OR EXPERIMENTAL AIRCRAFT, ENTER EXACT DATE OF FIRST FLIGHT: \_\_\_\_\_

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

**NAME AND ADDRESS OF OWNER (DIFFERENT FROM FAA REGISTERED OWNER)**

NAME \_\_\_\_\_ ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ COUNTY \_\_\_\_\_

IF SOLD OR DONATED: DATE OF SALE \_\_\_\_\_ SALE PRICE \_\_\_\_\_

NEW OWNER NAME \_\_\_\_\_ ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ COUNTY \_\_\_\_\_

IF:  MOVED  JUNKED  PARTED  DESTROYED  ABANDONED  
 DATE \_\_\_\_\_ NEW LOCATION (IF MOVED) \_\_\_\_\_ COUNTY \_\_\_\_\_

EXPLANATION \_\_\_\_\_

**AIRCRAFT NOT HABITUALLY BASED IN THIS COUNTY**

AIRPORT/FBO WHERE NORMALLY KEPT \_\_\_\_\_ HANGAR/TIE-DOWN NO. \_\_\_\_\_  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ COUNTY \_\_\_\_\_

CHECK REASON AIRCRAFT IS OR WAS IN THIS COUNTY:  REPAIRS  FOR SALE  IN TRANSIT  OTHER: \_\_\_\_\_

ATTACH STATEMENT REGARDING ANY ADDITIONAL INFORMATION YOU FEEL WOULD ASSIST US IN VALUING YOUR AIRCRAFT

OWNERSHIP TYPE (☑)	<p align="center"><b>DECLARATION BY ASSESSEE</b></p> <p><b>Note: The following declaration must be completed and signed. If you do not do so it may result in penalties.</b></p> <p><i>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, 2011.</i></p>
Proprietorship <input type="checkbox"/>	
Partnership <input type="checkbox"/>	
Corporation <input type="checkbox"/>	
Other <input type="checkbox"/>	

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 \_\_\_\_\_

( )

E-MAIL ADDRESS \_\_\_\_\_

\* AGENT: SEE INSTRUCTIONS FOR DECLARATION BY ASSESSEE.

**THIS STATEMENT IS SUBJECT TO AUDIT**

OFFICIAL REQUEST

Pursuant to California Revenue and Taxation Code section 5362, the Assessor of the county in which an aircraft is habitually situated shall assess the aircraft at its market value. The Assessor's records indicate that you are the owner of the aircraft identified on page 1 of this form. In accordance with section 5365, you are required to complete this form according to the instructions. Pursuant to section 5367, failure to return this form by the specified due date will require the Assessor to add a 10% penalty to the market value of your aircraft.

This statement is not a public document. In accordance with Revenue and Taxation Code section 451, the information contained herein will be held secret by the Assessor. It can only be disclosed to the district attorney, grand jury, and other agencies specified in section 408. Attached schedules are considered to be part of the statement.

GENERAL INSTRUCTIONS

ALL INFORMATION PROVIDED SHOULD BE AS OF JANUARY 1.

SECTION I.

This section must be completed annually. Specific information is required to correctly determine the value of the aircraft

STATEMENT OF CONDITION: Using the information below, check the box that reflects the condition of your aircraft as of January 1:

New: An aircraft that is new or is maintained in new condition.

Good: Paint and airframe are in near new condition. Minor scratches. Windows clear with no crazing or discoloration. Interior is in near new condition. Simple cleaning removes any smell, dirt or matting.

Average: Paint is generally sound and attractive. Slight oxidation can be easily polished out leaving paint shiny. Small scratches, chips or dents can be found especially in high use areas. Windows have milky edges, some crazing or light scratches. The interior use shows minor fraying, stains, or cracking. Cleaning and shampooing will make the interior look attractive. Aircraft certificate is current. 6 months annual, 1/2 TBO (Time Between Overhauls), ADs (Air Worthiness Directives) complied.

Poor: Paint is badly oxidized, peeled and blemished. Most leading edges and upper surfaces are chipped, crazed, dented, and oxidized. All windows crazed and scratched. After touch-up and polishing, aircraft still looks unsightly. Needs new paint. Interior shows high use, scratches, tear, snags, frayed fabric, exposed foam, peeling laminates, and loose panels. Interior looks and smells dirty after cleaning and needs replacement. Aircraft has not flown, is out of annual, engine is run out and will not pass inspection. ADs not complied.

AVIONICS SUMMARY: Indicate the date of acquisition and the condition of existing avionics equipment. List any additional avionics and their cost under "Non-factory avionics added in last calendar year." For condition, please enter N for new, A for average, and P for poor.

DAMAGE HISTORY: To report damage history, attach a statement indicating the type of damage, date of damage, copy of report made to FAA, and maintenance log and repairs made.

EQUIPMENT LEASED, EXCHANGED, ADDED OR RETIRED:

Leased: If you lease equipment in connection with this aircraft's operation, attach a schedule listing the name and address of the owner, description of the leased property, cost if purchased, and annual rent.

Exchanged: Attach a schedule listing any exchange of equipment since purchased.

Additions or Retirements: From date of acquisition of aircraft to last day in December of last year if you have added or retired equipment, attach a schedule listing the description of the equipment, date added or retired, and the cost of equipment added or retired.

FRACTIONAL OWNERSHIP: If the aircraft is enrolled in a Fractional Ownership Program, forms BOE-570-FO (-1, -2) must be filed.

SECTION II.

This section must be completed if filing for the first time or if there have been any changes within the last calendar year.

ADDITIONAL INFORMATION: Attach a statement regarding any additional information you feel would assist the Assessor in valuing your aircraft.

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.

EXEMPTIONS

Armed Forces Members. 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 Form BOE-261-D, Soldiers' and Sailors' Civil Relief Act Declaration. Obtain the declaration form from the Assessor or from your unit Legal Officer.

Aircraft of Historical Significance. If you are an individual owner who does not hold the aircraft primarily for purposes of sale, does not use the aircraft for commercial purposes or general transportation, the aircraft is 35 years or older and is displayed to the public at least 12 days per year, obtain Form BOE-260-B from the Assessor. The exemption claim must be filed on or before February 15 for a full exemption and by August 1 for a partial exemption.

