

Memorandum

To: Mr. Ramon J. Hirsig
Executive Director

Date: July 10, 2009

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



Subject: ***Property Tax Forms***
(July 2009 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.

Board staff has undertaken 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. 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 and to accommodate posting to the Internet to encourage taxpayers to file electronically. 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 include language from Senate Bill 1233 (Stats. 2008, Ch. 349) regarding a processing fee. Revised to require the transferor to sign the first certification section and the transferee to sign the second certification section.]
- BOE-58-G *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*
[Revised to include language from Senate Bill 1233 (Stats. 2008, Ch. 349) regarding a processing fee. Revised to require the transferor to sign the first certification section and the transferee to sign the second certification section.]
- BOE-67-A *Notice of Supplemental Assessment (Counties without Section 1605(c) Provisions)*
[Revised to accommodate a larger Assessor's Use Only area on the form so that counties can pre-print taxpayer information directly to the form from their databases.]

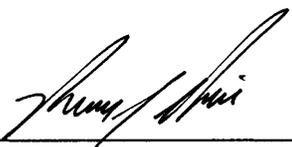
- BOE-260-B *Claim for Exemption from Property Taxes of Aircraft of Historical Significance*
[Revised to improve clarity, ease of use for taxpayers, and to promote Internet usage; moved instructions to back of form.]
- BOE-261-GNT *2009 Disabled Veterans' Exemption Change of Eligibility Report*
[Revised to include 2010 exemption amounts and household income limits.]
- BOE-261-G *20_ Claim for Disabled Veterans' Property Tax Exemption*
[Revised to include 2010 exemption amounts and household income limits; added language regarding filing period.]
- BOE-263 *Lessors' Exemption Claim*
[Revised to improve clarity, ease of use for taxpayers, and to promote Internet usage.]
- BOE-263-B *Lessees' Exemption Claim*
[New form. Provides for-profit entities a form to claim the public school exemption when they lease property or operate a business located on public school property that is used exclusively for public school purposes.]
- BOE-267-A *20_ Claim for Welfare Exemption (Annual Filing)*
[Revised to add language to determine whether an organization has modified its formative documents since initially claiming the exemption.]
- BOE-267-H *Claim for Welfare Exemption Supplemental Affidavit, Housing—Elderly or Handicapped Families*
[Revised to improve clarity, ease of use for taxpayers, and to promote Internet usage.]
- BOE-267-L *Welfare Exemption Supplemental Affidavit, Housing—Lower-Income Households*
[Revised to improve clarity, ease of use for taxpayers, and to promote Internet usage.]
- BOE-267-L1 *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership*
[Revised to improve clarity, ease of use for taxpayers, and to promote Internet usage; added language regarding household income limits.]
- BOE-267-R *Welfare Exemption Supplemental Affidavit, Rehabilitation—Living Quarters*
[Revised to improve clarity, ease of use for taxpayers, and to promote Internet usage; added filing instructions.]
- BOE-267-S *Religious Exemption*
[Revised to improve clarity, ease of use for taxpayers, and to promote Internet usage.]
- BOE-268-A *Public School Exemption*
[Revised to improve clarity, ease of use for taxpayers, and to promote Internet usage.]

- BOE-269-AH *Claim for Veterans' Organization Exemption*
[Revised to improve clarity, ease of use for taxpayers, and to promote Internet usage.]
- BOE-502-AH *Change of Ownership Statement, Real Property or Manufactured Homes Subject to Local Property Taxes*
[Revised to add question O and P.]
- BOE-502-D *Change in Ownership Statement, Death of Real Property Owner*
[Revised to add questions pertaining to transfer of real property to legal entities.]
- BOE-571-A *Agricultural Property Statement for 2010*
[Revised Schedule C and instructions to accommodate Board-adopted assessment practices for non-production computers.]
- BOE-571-L *Business Property Statement for 2010*
[Revised Schedule A and instructions to accommodate Board-adopted assessment practices for non-production computers; revised questions g(1), (2), and (3) regarding legal entities.]
- BOE-576-D *2010 Vessel Property Statement*
[Revised to improve clarity, ease of use for taxpayers, and to promote Internet usage.]
- BOE-577-A *20_ Airport Operations Report*
[Revised certification section to request title and e-mail address of person signing report.]
- BOE-901-V *Application for Deduction for Vehicle's License Fees from Property Tax*
[New form. Allows taxpayers filing a Business Property Statement to request deduction of the vehicle license fees on certain rubber tired equipment.]

Please place these forms on the Board's July 2009 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 processing fee of no more than \$175 may be charged for claims filed untimely. The fee will apply if a claim is filed more than 60 days after the date of a second notice of potential eligibility has been sent by the county assessor.

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 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 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

(Please complete applicable information on reverse side.)
THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

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 an 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 TRANSFEREE OR LEGAL REPRESENTATIVE ▶	DATE
SIGNATURE OF TRANSFEREE 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.

NOTE: Effective January 1, 2009, Revenue and Taxation Code Section 63.1(j) allows a county board of supervisors to authorize a one-time processing fee of not more than \$175 to recover costs incurred by the county assessor due to the failure of an eligible transferee to file a claim for the parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.

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

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

A processing fee of no more than \$175 may be charged for claims filed untimely. The fee will apply if a claim is filed more than 60 days after the date of a second notice of potential eligibility has been sent by the county assessor.

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)

1. Print full name(s) of transferor(s) _____

2. 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

3. Was real property other than the principal residence of the transferor transferred? Yes No

4. Was only a partial interest in the property transferred? Yes No

5. Did you own this property as a joint tenant? Yes No

6. If the transfer was through the medium of a trust, you must attach a copy of the trust.

7. 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

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 TRANSFEREE 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.

NOTE: Effective January 1, 2009, Revenue and Taxation Code Section 63.1(j) allows a county board of supervisors to authorize a one-time processing fee of not more than \$175 to recover costs incurred by the county assessor due to the failure of an eligible transferee to file a claim for the grandparent-grandchild change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.

NOTICE OF SUPPLEMENTAL ASSESSMENT

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

DATE OF NOTICE:

Assessor's Parcel Number:
Situs Address:

Date of Change of Ownership
or Completion of New Construction:

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

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

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

YOUR RIGHT TO AN INFORMAL REVIEW

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

ASSESSOR'S USE ONLY

[Value section formatted by Assessor]

EXEMPTIONS

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

YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An *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.

CLAIM FOR EXEMPTION FROM PROPERTY TAXES OF AIRCRAFT OF HISTORICAL SIGNIFICANCE

This claim must be filed annually with the Assessor by 5:00 p.m., February 15, for the preceding January 1 lien date. Eighty percent of the exemption is available if this affidavit is filed between February 16 - August 1.

NAME AND MAILING ADDRESS

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

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SECTION 1: CLAIMANT INFORMATION

NAME OF OWNER

NAME OF CLAIMANT (if different from owner)

ADDRESS OF CLAIMANT

CITY

E-MAIL ADDRESS

DAYTIME PHONE NUMBER

()

SECTION 2: AIRCRAFT INFORMATION

FAA REGISTRATION NUMBER

HOURS IN OPERATION LAST YEAR

AIRFRAME HOURS AS OF JANUARY 1

N

MANUFACTURER

MODEL

YEAR BUILT

AIRCRAFT LOCATION AS OF 12:01 A.M., JANUARY 1 (AIRPORT, HANGAR OR TIE-DOWN NUMBER)

Check the appropriate box:

Original

Restored

Replica

Fewer than Five

1. Is the aircraft considered airworthy?

YES

NO

2. Do you hold the aircraft primarily for purposes of sale?

YES

NO

3. Do you use the aircraft for any general transportation or commercial purposes?

YES

NO

4. Will you display the referenced aircraft twelve (12) days during the next year? (Only first-time claimants may check 'yes' if the aircraft was first made available for public less than 12 days prior to the lien date.)

YES

NO

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 CLAIMANT

TITLE

DATE

E-MAIL ADDRESS

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

**2010 DISABLED VETERANS' EXEMPTION
CHANGE OF ELIGIBILITY REPORT**

NAME AND MAILING ADDRESS

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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, 2010.** **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, 2010.**

DISQUALIFYING CONDITIONS

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

1. At any time during 2009, 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)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

**SIGN HERE ONLY IF YOU NO LONGER QUALIFY FOR
THE DISABLED VETERANS' EXEMPTION AS OF JANUARY 1, 2010**

I 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, 2010, 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, 2010, you **must** notify the Assessor on or before June 30, 2010, or you will be subject to payment of the amount of taxes the exemption represents, plus a 25 percent penalty and interest.

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Factor	Exemption *		Income Limit **
2010	1.00372	\$115,060	\$172,592	\$51,669
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
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.

2010 CLAIM FOR DISABLED VETERANS' PROPERTY TAX EXEMPTION

If eligible, sign and file this form with the Assessor on or before February 15 or on or before the 30th day following the date of Notice of Supplemental Assessment, whichever comes first. Please see instructions before completing.

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

FOR ASSESSOR'S USE ONLY	
DATE RECEIVED _____	
APPROVED <input type="checkbox"/>	DENIED <input type="checkbox"/>
REASON FOR DENIAL	
<div style="border: 1px solid black; height: 30px; width: 100%;"></div>	

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. **The exemption does not apply to direct levies or special taxes.** 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.

(continued on reverse)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

STATEMENTS

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

1. a. When did you acquire this property? _____
(month/day/year)
- b. Date you occupied or intend to occupy this property as your principal residence: _____
(month/day/year)
- c. Have you claimed the exemption on the home where you most recently resided? Yes No
If **yes**, see Question 1d below.
- d. Has that home been sold or transferred? Yes No What is the address of that home, including the city and county where the home is located?
Address: _____
City: _____ County: _____
- 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 Veteran 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 Veteran's Exemption applies beginning on: 1) the effective date, as determined by the USDVA, of a disability rating that qualifies the claimant for the exemption, or 2) the date the claimant purchases and/or moves into a qualified property, or 3) the date of a qualified veteran's death where the unmarried surviving spouse is the claimant.

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

If the Disabled Veterans' Exemption is granted and the property later becomes ineligible for the exemption, you are responsible for notifying the Assessor of that fact immediately. You will be sent a notice on or shortly after January 1 each year to ascertain whether you have retained your eligibility. Section 279.5 of the Revenue and Taxation Code provides for a penalty of 25 percent of the escape assessment added for failure to notify the Assessor when the property is no longer eligible for the exemption. To avoid the penalty, you must 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 30 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 2010, the income would be for the calendar year 2009.)

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 APSB (Aid to the Potentially Self-Supporting Blind).
- (7) Rental income (or loss).
- (8) Net income (or loss) from a business.
- (9) Income (or loss) from the sale of capital assets.
- (10) Life insurance proceeds that exceed expenses.
- (11) Veterans benefits received from the Veterans Administration.
- (12) Gifts and inheritances in excess of \$300, except between members of the household.
- (13) Unemployment insurance benefits.
- (14) Workers compensation for temporary disability (not for permanent disability).
- (15) Amounts contributed on behalf of the claimant to a tax sheltered or deferred compensation plan (also a deduction), see (c) below.
- (16) Sick leave payments.
- (17) Nontaxable gain from the sale of a residence.
- (18) Income received by all other household members while they lived in the claimant's home during the last calendar year except a minor, student, or renter.

B. Adjustments to Income

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

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

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Factor	Exemption *		Income Limit **
2010	1.00372	\$115,060	\$172,592	\$51,669
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
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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.

LESSORS' EXEMPTION CLAIM

PROPERTY USED FOR FREE PUBLIC LIBRARIES AND FREE MUSEUMS, AND PROPERTY **USED EXCLUSIVELY** FOR PUBLIC SCHOOLS, COMMUNITY COLLEGES, STATE COLLEGES, STATE UNIVERSITIES, OR UNIVERSITY OF CALIFORNIA

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

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

IDENTIFICATION OF APPLICANT

LESSOR'S CORPORATE OR ORGANIZATION NAME _____

MAILING ADDRESS _____

CITY, STATE, ZIP CODE _____

CORPORATE ID (IF ANY) _____

IDENTIFICATION OF PROPERTY

ADDRESS OF PROPERTY (NUMBER AND STREET) _____

FISCAL YEAR OF CLAIM
 20__ - 20__

CITY, COUNTY, ZIP CODE _____

ASSESSOR'S PARCEL NUMBER _____

USE OF PROPERTY Check and state the primary and incidental qualifying uses of the property.

The exemption claim is made for the following property: *(if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)*

PROPERTY TYPE	PRIMARY USE	INCIDENTAL USE
<input type="checkbox"/> Land		
<input type="checkbox"/> Buildings and Improvements		
<input type="checkbox"/> Personal Property		

NAME OF QUALIFYING LESSEE INSTITUTION _____

MAILING ADDRESS _____

CITY, STATE, ZIP CODE _____

Yes No The lease confers upon the lessee the exclusive right to possession and use of the property, except that for free public libraries and free museums, the statute does not require "exclusive" use.

Yes No Property in this claim for exemption will be reported by the lessor on a business property statement submitted to the Assessor. *(See instructions for property statement filing requirements.)*

Yes No An affidavit is attached in which the lessee declares it exclusively uses the property for exempt purposes. If **No**, the affidavit will be submitted by the lessor with the property statement.

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM ▶ _____	DATE _____
NAME OF PERSON MAKING CLAIM _____	TITLE _____
E-MAIL ADDRESS _____	DAYTIME TELEPHONE () _____

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

INSTRUCTIONS FOR FILING LESSORS' EXEMPTION CLAIM

IMPORTANT NOTICE

A qualifying institution is one whose property is **used for** free public libraries and free museums, and for property **used exclusively for** public schools, community colleges, state colleges, state universities, University of California, churches, and nonprofit colleges.

Failure to submit the lessee's affidavit will result in denial of the exemption for the lessor. Submission of the lessee's affidavit after the date the claim form is due (for taxpayers not required to file a property statement) or after the last day for filing the lessor's property statement without penalty under section 463 of the Revenue and Taxation Code (for taxpayers required to file a property statement) will result in a portion of the exemption being denied. A Lessee's Affidavit is not required for free public library or free museum exemption.

A sample affidavit is included as page 3 of this form.

IDENTIFICATION OF APPLICANT

Enter your company or organization information.

USES OF PROPERTY

Check each of the types of property being claimed, and state the primary and incidental uses of the property.

Enter the name and address of the lessee. If additional space is required, or if more than one lessee is being listed, attach an itemized list.

Confirm, by checking the appropriate box, that the lease confers upon the lessee the **exclusive** right to possession and use of the property, except for free public libraries and free museums.

Check the appropriate box regarding property statement reporting. If you own taxable personal property in any county whose aggregate cost is \$100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not specifically requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor, regardless of aggregate cost.

Check the appropriate box to indicate whether the affidavit is attached or will be submitted with the property statement.

If the property, or a portion thereof, for which exemption is claimed is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code, property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

PROPERTY TAX BENEFITS

Property tax benefits claimed herein must be passed on to the lessee in the form of:

- (1) Reduction in rental payments (sections 202.2 and 206.2, Revenue and Taxation Code).
- (2) Refund of rental payments, if paid (sections 202.2 and 206.2, Revenue and Taxation Code).
- (3) Claim by lessee under the provisions of section 5096, Revenue and Taxation Code, for a refund of taxes paid by a lessor (section 202.2, Revenue and Taxation Code).

Note: Where the lessee files a claim for an exemption and reports leased property, such property will be allowed the exemption if used in an exempt manner.

**RETURN THIS
AFFIDAVIT TO
LESSOR**

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING LESSEE INSTITUTION

MAILING ADDRESS

CITY, STATE, ZIP CODE

Check the type of qualifying exclusive use of the property

PUBLIC SCHOOL

STATE UNIVERSITY

NONPROFIT COLLEGE

COMMUNITY COLLEGE

UNIVERSITY OF CALIFORNIA

STATE COLLEGE

CHURCH

NAME OF LESSOR

MAILING ADDRESS

CITY, STATE, ZIP CODE

DATE LEASE SIGNED

COMMENCEMENT DATE OF LEASE

THE ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREEMENT

The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial number, etc. Attach a separate listing if necessary.

PROPERTY TYPE (REAL OR PERSONAL)	PROPERTY DESCRIPTION

Yes No The property described herein, or a portion thereof, is used by a church for parking purposes. If Yes, is the congregation of the church, religious denomination, or sect greater than 500 members?
 Yes No
If Yes, the property or portion thereof so used is not eligible for exemption.

Yes No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code. If Yes, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this affidavit. Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM

DATE

NAME OF PERSON MAKING CLAIM

TITLE

E-MAIL ADDRESS

DAYTIME TELEPHONE

()

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

LESSEES' EXEMPTION CLAIM

PROPERTY USED EXCLUSIVELY FOR PUBLIC
SCHOOLS, COMMUNITY COLLEGES, STATE
COLLEGES, STATE UNIVERSITIES, OR
UNIVERSITY OF CALIFORNIA

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

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

IDENTIFICATION OF APPLICANT

LESSEE'S CORPORATE OR ORGANIZATION NAME _____

MAILING ADDRESS _____

CITY, STATE, ZIP CODE _____

CORPORATE ID (IF ANY) _____

IDENTIFICATION OF PROPERTY

ADDRESS OF PROPERTY (NUMBER AND STREET) _____

FISCAL YEAR OF CLAIM
20__ - 20__

CITY, COUNTY, ZIP CODE _____

ASSESSOR'S PARCEL NUMBER _____

USE OF PROPERTY Check and state the primary and incidental qualifying uses of the property.

The exemption claim is made for the following property: *(if there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessee)*

PROPERTY TYPE	PRIMARY USE	INCIDENTAL USE
<input type="checkbox"/> Land		
<input type="checkbox"/> Buildings and Improvements		
<input type="checkbox"/> Personal Property		

Yes No The lease confers upon the lessee the exclusive right to possession and use of the property.

Yes No As used here a qualifying institution is one whose property qualifies for the public school, community college, state college, state university, or University of California.

Important: Failure to submit the lessor's affidavit will result in denial of the exemption. This claim only applies when lessors are public schools, community colleges, state colleges, state universities or the University of California. Submission of this claim and/or the lessor's affidavit after the due date will result in a portion of the exemption being denied.

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM _____ DATE _____

NAME OF PERSON MAKING CLAIM _____ TITLE _____

E-MAIL ADDRESS _____ DAYTIME TELEPHONE () _____

RETURN THIS
AFFIDAVIT TO
LESSEE

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSOR

NAME OF QUALIFYING LESSOR INSTITUTION

MAILING ADDRESS

CITY, STATE, ZIP CODE

Check the type of qualifying exclusive use of the property

PUBLIC SCHOOL

STATE UNIVERSITY

COMMUNITY COLLEGE

UNIVERSITY OF CALIFORNIA

STATE COLLEGE

NAME OF LESSEE

MAILING ADDRESS

CITY, STATE, ZIP CODE

DATE LEASE SIGNED

COMMENCEMENT DATE OF LEASE

THE ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREEMENT

The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial number, etc. Attach a separate listing if necessary.

PROPERTY TYPE (REAL OR PERSONAL)	PROPERTY DESCRIPTION

Yes No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code.
If **Yes**, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this affidavit. Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM

DATE

NAME OF PERSON MAKING CLAIM

TITLE

E-MAIL ADDRESS

DAYTIME TELEPHONE

()

20 CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

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

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

Property Location:

This organization owns rents/leases this location:

Property No.: _____ Class: _____

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

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

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

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

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

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

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

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

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

REMARKS (attach separate sheet if necessary)

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE ()
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I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT ▶	TITLE	DATE
----------------------------	-------	------

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

OWNER/OPERATOR

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

UNRELATED BUSINESS TAXABLE INCOME

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

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

SIGNATURE

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

ASSESSOR'S USE ONLY								
ASSESSED VALUES								
ITEM	TOTAL ASSESSED VALUE OF:				EXEMPTION ALLOWED ON:			
	LAND	IMP	PERS. PROP	TOTAL	LAND	IMP	PERS. PROP	TOTAL

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

By _____
(Assessor or designee) (date)

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
HOUSING – ELDERLY OR HANDICAPPED FAMILIES**

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)

Section 1. Identification of Applicant

Name of Organization _____

Mailing Address (number and street) _____ Corporate ID or LLC Number _____

City, State, Zip Code _____

Organizational Clearance Certificate (OCC) No. _____ (Provide copy of certificate with this claim if first filing). If you do not have an OCC, have you filed a claim for an OCC with the BOE?

- Yes No

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

Section 2. Identification of Property

Address of property (number and street) _____

City, County, Zip Code _____ Date Property Acquired _____

Section 3. Household Information

A. Eligibility Based on Family Household Income

Section 214(f) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes only to the extent that household incomes of families residing there 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 family that qualifies (you should keep the statement for future audits); and (2) you must complete the report on pages 2 and 3 of this claim.

FOR ASSESSOR'S USE ONLY	Whom should we contact during normal business hours for additional information?	
Received by _____ <small>(Assessor's designee)</small>	NAME _____	
of _____ on _____ <small>(county or city) (date)</small>	DAYTIME TELEPHONE ()	E-MAIL ADDRESS _____

B. List of Qualified Families

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

ADDRESS / UNIT NUMBER <i>(use two lines if there are two families in a unit)</i>	NO. OF PERSONS IN FAMILY <i>(may be more than one family in unit)</i>	MAXIMUM INCOME FOR FAMILY DOES NOT EXCEED
1.		\$
2.		\$
3.		\$
4.		\$
5.		\$

C. Recap for All Families, Eligible and Ineligible	EXAMPLE	ACTUAL
1. Number of qualified families. <i>(one for each line filled in above)</i>	110	
2. Number of non-qualified families. <i>(Occupants did not sign statement, refused to report, amount of income is over the limit, or unit was occupied by other than elderly or handicapped family)</i>	10	
3. Total number of families.	120	

D. Exemption Calculation	EXAMPLE	ACTUAL
Percentage which the number of low and moderate-income elderly and handicapped families occupying the property is of the total number of families occupying the property.	110 / 120	/
Maximum percentage of value of property eligible for exemption.	91.66%	

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	TITLE	DATE
------	-------	------

SIGNATURE



**ELDERLY OR HANDICAPPED FAMILIES
STATEMENT OF FAMILY HOUSEHOLD INCOME
(SUGGESTED FAMILY HOUSEHOLD INCOME REPORTING FORM)**

Section 214(f) of the Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes for those units whose family household income does not exceed the limits stated here.

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 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	\$
	8	\$

If more than one person is residing in a unit, do you consider yourselves a family? Yes No

If **NO**, report on line 1 below the number of persons in your family. Each non-family member must complete a separate statement.

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 the family household.)

NAME	TITLE	DATE
-------------	--------------	-------------

SIGNATURE

**INSTRUCTIONS FOR FILING
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT
HOUSING – ELDERLY OR HANDICAPPED FAMILIES**

FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 214(f), 251, and 254.5 of the Revenue and Taxation code and must be filed when seeking exemption on housing for elderly or handicapped families that is owned and operated by a nonprofit organization or eligible limited liability company. A separate affidavit must be filed for each location and the income of the occupants must not exceed certain limits (see section 3 of claim form). 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 family living on the property with a copy of the attached form titled *Elderly and Handicapped Families – Statement of Family Household Income*. (The organization keeps the completed, signed statements in case of further audit.)

FISCAL YEAR

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

SECTION 1. Identification of Applicant.

Identify the name of the organization seeking exemption on the elderly or handicapped housing property, corporate identification number (or limited liability number if the organization is a limited liability company), and mailing address.

SECTION 2. Identification of Property.

Identify the location of the elderly or handicapped housing property, county in which the property is located, and the date the property was acquired by the organization.

SECTION 3. Household Information.

Include a list of low and moderate-income elderly and handicapped families 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 table).

OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION

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

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

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)

SECTION 1. IDENTIFICATION OF APPLICANT

Name of Organization	Corporate ID or LLC Number
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Mailing Address (number and street)

City, State, Zip Code

Organizational Clearance Certificate (OCC) No. _____ (Provide copy of certificate with this claim if first filing). If the you do not have an OCC, have you filed a claim for an OCC with the BOE?

- Yes No

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

SECTION 2. IDENTIFICATION OF PROPERTY

Address of property (number and street)

City, County, Zip Code	Date Property Acquired
------------------------	------------------------

SECTION 3. GOVERNMENT FINANCING OR TAX CREDITS; USE RESTRICTION

As to the low-income housing property for which this claim is made, the applicant certifies that (check all applicable boxes):

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, 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 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.
- (3) In the case of a claim that is filed for the 2000-2001 fiscal year or any fiscal year thereafter, 90 percent or more of the occupants of the property are lower income households whose rents do 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)]

FOR ASSESSOR'S USE ONLY	Whom should we contact during normal business hours for additional information?	
Received by _____ <small>(Assessor's designee)</small>	NAME _____	
of _____ on _____ <small>(county or city) (date)</small>	DAYTIME TELEPHONE ()	E-MAIL ADDRESS _____

SECTION 4. HOUSEHOLD INFORMATION

A. Eligibility Based on Family Household Income

Section 214(g) of the California Revenue and Taxation Code provides that property owned by a nonprofit organization or eligible limited liability company 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	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME
1		3		5		7	
2		4		6		8	

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

Attach a list showing desired information for only those households that qualify. Please indicate which vacant units are held for low-income housing tenants. Provide the following information: **address/unit number, number of persons in household, maximum income for household.**

C. Recap for All Families, Eligible and Ineligible

Note: The low-income 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 in square feet of qualified lower income households.	75,000	
4. Total area in square feet of building(s).	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.	50%	

E. Application of Limitation on Exemption to \$20,000 of tax [Revenue & Taxation Code section 214(g)(1)(C)]

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 ID or LLC 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

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 CLAIMANT	TITLE	DATE
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SIGNATURE OF CLAIMANT



**INSTRUCTIONS FOR FILING
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT
HOUSING — LOWER INCOME HOUSEHOLDS**

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 nonprofit corporation or eligible limited liability company. A separate affidavit must be filed for each location and the income of the occupants must not exceed certain limits (see section 4 of the claim form). 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 Households - 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 organization is seeking exemption must be stated.

SECTION 1. Identification of Applicant.

Identify the name of the organization seeking exemption on the low-income housing property, corporate identification number or LLC number, and mailing address.

SECTION 2. Identification of Property

Identify the location of the low-income housing property, county in which the property is located, and the date the property was acquired by the organization.

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 or other legal document, 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 or 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.

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 table). Also, please indicate which vacant units are held for low-income housing tenants.

OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION

Claim form BOE-277, *Claim for Organizational Clearance Certificate - Welfare Exemption*, is available on the Board's website (www.boe.ca.gov) or you may request the form by contacting the Exemptions 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 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 PO Box Numbers)

NAME(S) OF OCCUPANTS	NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
	1	\$
	2	
	3	
	4	
	5	
	6	
	7	
	8	

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

**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.

**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 deed restriction that restricts the projects'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.
- B. The funds which would have been necessary to pay property taxes are used to maintain the affordability of, 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 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	Whom should we contact during normal business hours for additional information?	
Received by _____ <small>(Assessor's designee)</small>	NAME _____	
of _____ on _____ <small>(county or city) (date)</small>	DAYTIME PHONE NUMBER _____ ()	E-MAIL ADDRESS _____

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
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. Please indicate which vacant units are held for low-income housing tenants.

ADDRESS / UNIT NUMBER <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 in square feet of qualified lower income households	75,000	
4. Total area in square feet of building(s)	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	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 and 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, 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 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):

INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT LOW-INCOME HOUSING PROPERTY OF LIMITED PARTNERSHIP

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. **The income of the occupants must not exceed certain limits (see section 4 of the claim form).** 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 Households - 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.

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 statement 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) 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 for the Welfare Exemption from property taxes for housing or for lower-income households 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	\$
	8	\$

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

**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.

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
REHABILITATION — LIVING QUARTERS**

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)

Section 1. Identification of Applicant

Name of Organization _____

Mailing Address (number and street) _____	Corporate ID or LLC Number _____
---	----------------------------------

City, State, Zip Code _____

Organizational Clearance Certificate (OCC) No. _____ (Provide copy of certificate with this claim if first filing). If you do not have an OCC, have you filed a claim for an OCC with the BOE?

- Yes No

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

Section 2. Identification of Property

Address of property (number and street) _____

City, County, Zip Code _____	Date Property Acquired _____
------------------------------	------------------------------

Section 3. Rehabilitation

Provide a copy of the organization's formal rehabilitation program, or describe the rehabilitation program and activities in detail on a separate attachment.

A. Thrift shop, workshop, manufacturing, or similar activities.

1. Number of hours per week the facility is operated: _____
Total number of persons employed on the premises on January 1.
2. Persons being rehabilitated. Full-time: _____ Part-time: _____
 Identify the number of persons being rehabilitated based on the length of employment:
 Less than 6 months: _____ 6 months - 1 year: _____ 1 year - 2 years: _____ Longer than 2 years: _____
(list by number of years)
3. Staff and/or others. Full-time: _____ Part-time: _____

B. Total number employed off the premises, but in the operations of the facility as of January 1.

1. Persons being rehabilitated. Full-time: _____ Part-time: _____
 Identify the number of persons being rehabilitated based on the length of employment:
 Less than 6 months: _____ 6 months - 1 year: _____ 1 year - 2 years: _____ Longer than 2 years: _____
(list by number of years)
2. Staff and/or others. Full-time: _____ Part-time: _____

C. Total number of hours worked during the time period included in the financial statements that accompany the claim.

1. Persons being rehabilitated.
 Number of hours worked: _____ Number of persons involved: _____
2. Staff and/or others.
 Number of hours worked: _____ Number of persons involved: _____

<p>FOR ASSESSOR'S USE ONLY</p> <p>Received by _____ <i>(Assessor's designee)</i></p> <p>of _____ on _____ <i>(county or city)</i> <i>(date)</i></p>	<p>Whom should we contact during normal business hours for additional information?</p> <p>NAME _____</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">DAYTIME TELEPHONE ()</td> <td style="width: 40%;">E-MAIL ADDRESS _____</td> </tr> </table>	DAYTIME TELEPHONE ()	E-MAIL ADDRESS _____
DAYTIME TELEPHONE ()	E-MAIL ADDRESS _____		

D. Salaries and wages paid during the time period included in the financial statements that accompany the claim.

- 1. Persons being rehabilitated.
Salaries and wages: _____ Number of persons involved: _____
- 2. Staff and/or others.
Salaries and wages: _____ Number of persons involved: _____

E. Does a person, management firm, or entity other than the organization filing this claim operate the facility?

Yes No If **YES**, provide the operator's name and mailing address:

Amount of salary or fee: \$ _____ Attach a copy of the contract or other document that indicates the basis for the salary or fee.

F. Is housing for persons being rehabilitated and/or living quarters for staff provided?

Yes No If **YES**, explain the necessity and complete section 4, *Housing - Living Quarters*.

Section 4. Housing — Living Quarters

A. Total number of persons who were housed on the premises the last night in December. Include persons who may be temporarily away.

1. Total number of persons being rehabilitated	
2. Number of unoccupied beds available for persons to be rehabilitated	
3. Number of staff members necessary to care for those persons being rehabilitated. <i>Attach a list describing the jobs performed and the number of persons involved.</i>	
4. Number of other staff members	
5. Number of other persons who are not directly connected with the rehabilitation program	

B. Length of stay of persons being rehabilitated who were housed on the premises the last night in December.

1. Number of persons	
less than 6 months	
6 months - 1 year	
1 year - 2 years	
2 years or longer <i>(list by number of years)</i>	
2. Total. <i>This figure must agree with the total given above for persons being rehabilitated.</i>	

C. Do persons being rehabilitated pay, donate, or perform fund producing work for their room and board?

Yes No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.

D. Do staff members who care for those being rehabilitated pay, donate, or perform work for their room and/or board in lieu of, or from, their salary?

Yes No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.

E. Do other staff members pay, donate, or perform work for their room and/or board in lieu of, or from, their salary?

Yes No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.

F. Do the other persons not directly connected with the rehabilitation program pay, donate, or perform work for their room and/or board?

Yes No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.

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	TITLE	DATE
------	-------	------

SIGNATURE



INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT REHABILITATION – LIVING QUARTERS

FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 251 and 254.5 of the Revenue and Taxation code and must be filed when seeking exemption on property that involves rehabilitation of persons and/or living quarters. A separate affidavit must be filed for each location. 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.

FISCAL YEAR

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

SECTION 1. Identification of Applicant.

Identify the name of the organization seeking exemption on the property, corporate identification number (or limited liability number if the organization is a limited liability company), and mailing address.

SECTION 2. Identification of Property.

Identify the location of the property, county in which the property is located, and the date the property was acquired by the organization.

SECTION 3. Rehabilitation.

Provide a copy of the organization's formal rehabilitation program or describe the rehabilitation program and activities in detail on a separate sheet of paper. As requested in this section of the claim form, provide information on persons being rehabilitated and staff (and/or others) at the store or other facility for which you are claiming exemption.

SECTION 4. Housing – Living Quarters.

Complete this section of the claim form if the organization provides housing for the persons being rehabilitated and/or the organization provides living quarters for staff. As requested in this section, provide information on persons who are housed by the organization on the premises and if those persons housed pay, donate, or perform work for their room and/or board.

OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION

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

RELIGIOUS EXEMPTION

This claim is filed for fiscal year

20 ____ - 20 ____

IDENTIFICATION OF APPLICANT

CORPORATE OR ORGANIZATION NAME OF CHURCH	WEBSITE ADDRESS (IF ANY)
--	--------------------------

MAILING ADDRESS _____

CITY, STATE, ZIP CODE _____

CORPORATE ID (IF ANY)	FISCAL YEAR OF CLAIM 20 ____ - 20 ____
-----------------------	---

IDENTIFICATION OF PROPERTY

ADDRESS OF PROPERTY (NUMBER AND STREET) _____

CITY, COUNTY, ZIP CODE	ASSESSOR'S PARCEL NUMBER
------------------------	--------------------------

Is this real property owned by the church? Yes No

If Yes, enter the date the property was acquired: _____ Enter date first used for church/school purposes: _____

If No, provide the name and address of the owner: _____

Note: If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.

Please check the following, if applicable:

- The property is owned by an entity organized and operating exclusively for religious purposes.
- The entity is a nonprofit organization
- No part of the net earnings inures to the benefit of any private individual.

USE OF PROPERTY

1. Are all buildings, equipment, and land claimed used exclusively for religious purposes?

Yes No If No, explain: _____

2. Is the land claimed required for the convenient use of buildings?

Yes No If No, explain: _____

3. Is there any building currently under construction?

Yes No If Yes, is that building intended to be used solely for religious purposes? Yes No

4. Has any new construction been completed on this property since January 1, 12:01 a.m. last year?

Yes No If Yes, describe the use of this property. _____

FOR ASSESSOR'S USE ONLY	Whom should we contact during normal business hours for additional information?	
Received by _____ <small>(Assessor's designee)</small>	NAME _____	
of _____ on _____ <small>(county or city) (date)</small>	DAYTIME TELEPHONE () _____	E-MAIL ADDRESS _____

5. Does the real property include property used for parking purposes?

Yes No

If **Yes**, is all real property owned by or leased to the church, upon which exemption is claimed for parking purposes, necessarily and reasonably required for parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for *commercial purposes*. Yes No

Note: *Commercial purposes* does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

6. Is there a sanctuary (church) on or adjacent to this property?

Yes No

If **No**, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.

7. Check, as applicable, the type(s) of schools being operated on this property.

Preschool Kindergarten Secondary school
 Nursery school Elementary school Both secondary and college

8. Are bingo games being operated on this property?

Yes No

If **Yes**, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.

9. Is any equipment or other property at this location being leased or rented from someone else?

Yes No

If **Yes**, list in the remarks section the name and address of the owner, and the type, make, model, and serial number of the property.

Note: This property may not be eligible for this exemption, but may be eligible for the Church Exemption if used exclusively for religious worship - contact the Assessor.

10. Is any portion of this property used for living quarters for any person?

Yes No If **Yes**, describe:

Note: Living quarters are not eligible for either the Religious Exemption or the Church Exemption. The property may be eligible for the Welfare Exemption - contact the Assessor.

11. Is any portion of this property vacant and/or unused?

Yes No If **Yes**, describe:

12. Is any portion of this property being rented to, leased to, used and/or operated by a person or organization other than the claimant?

Yes No

If **Yes**, describe that portion, its use, and provide the name and address of the lessee/operator:

13. Has there been any change in the use of this property since 12:01 a.m., January 1 of last year?

Yes No If **Yes**, describe:

14. Remarks.

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 PERSON MAKING CLAIM	TITLE
SIGNATURE OF PERSON MAKING CLAIM	DATE

INSTRUCTIONS FOR FILING A CLAIM FOR RELIGIOUS EXEMPTION FROM PROPERTY TAX

This affidavit is required under the provisions of sections 206.1, 207, 207.1, 214.4, 251, 255, 257, 257.1, 260, 270, and 271 of the Revenue and Taxation Code.

GENERAL INFORMATION

The Religious Exemption may be claimed on property owned by a religious organization and used exclusively for religious purposes. This includes religious worship and school purposes, including preschools, nursery schools, kindergartens, schools of less than collegiate grade, or schools of collegiate grade and less than collegiate grade. The exemption is also available if another church uses the property part time for religious worship and operates a school, provided that the owner church continues to conduct worship services on the property. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption.

The law provides for one-time filing for the Religious Exemption by the claimant and the annual mailing of a termination notice by the Assessor. Penalties for failure to terminate the exemption when no longer eligible are also a part of the law.

FILING OF AFFIDAVIT

To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Religious Exemption.) Once granted, the exemption remains in effect until terminated.

IDENTIFICATION OF APPLICANT

Identify the corporate or organization name of the church seeking exemption on the property. Include the mailing address, website address (if any), and corporate identification number (if any).

FISCAL YEAR

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

IDENTIFICATION OF PROPERTY

Identify the location of the property for which you are seeking exemption. A separate claim form must be filed for each location.

USE OF PROPERTY

Please answer all questions in this section of the claim form.

Please note that there are three exemptions that may be claimed on church property: the Church Exemption, the Religious Exemption, and the Welfare Exemption. If it does not appear that your organization qualifies under the Religious Exemption, please contact the Assessor.

The Church Exemption may be claimed on property that is owned, leased, or rented by a religious organization and **used exclusively for religious worship services**. The Church Exemption is the most restrictive of the three exemptions available to a church since the organization's property must be used solely for religious worship and other activities reasonably necessary for the accomplishment of the church's religious purposes. The welfare exemption may be claimed on property that is used for other than religious worship and schools, such as housing for clergy, bingo, a convent or a retreat, summer camp, or if the church property is used regularly by a charitable organization.

PUBLIC SCHOOL EXEMPTION

PROPERTY USED EXCLUSIVELY BY A PUBLIC SCHOOL, COMMUNITY COLLEGE, STATE COLLEGE, STATE UNIVERSITY, OR UNIVERSITY OF CALIFORNIA

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

[]

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

IDENTIFICATION OF APPLICANT

NAME OF SCHOOL DISTRICT, ORGANIZATION, ETC.

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

IDENTIFICATION OF PROPERTY

NAME OF SCHOOL

ADDRESS OF PROPERTY (NUMBER AND STREET)

FISCAL YEAR OF CLAIM
20__ - 20__

CITY, COUNTY, ZIP CODE

ASSESSOR'S PARCEL NUMBER

USE OF PROPERTY

Check the type of qualifying exclusive use of the property

PUBLIC SCHOOL

STATE UNIVERSITY

STATE COLLEGE

COMMUNITY COLLEGE

UNIVERSITY OF CALIFORNIA

IDENTIFICATION OF REAL PROPERTY OWNER

NAME OF OWNER

MAILING ADDRESS

CITY, STATE, ZIP CODE

Yes No A copy of the lease agreement is attached.

DATE LEASE SIGNED

COMMENCEMENT DATE OF LEASE

Yes No The lease confers upon the lessee the exclusive right to possess and use the property.

Yes No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code.

If Yes, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this affidavit. Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

Important: Failure to submit this affidavit will result in denial of the exemption. This claim only applies when lessees are public schools, community colleges, state colleges, state universities or the University of California. Submission of this claim after the due date will result in a portion of the exemption being denied.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial number, etc. Attach a separate listing if necessary.

PROPERTY TYPE	NAME AND ADDRESS OF PROPERTY OWNER (if different than the owner identified on page 1)
<input type="checkbox"/> Land (legal description or map book, page and parcel number)	
<input type="checkbox"/> Buildings and Improvements	
<input type="checkbox"/> Personal Property	

For personal property, describe by type, make, model and serial number. If there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessor.

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM 	DATE
NAME OF PERSON MAKING CLAIM	TITLE
E-MAIL ADDRESS	DAYTIME TELEPHONE ()

INSTRUCTIONS FOR FILING

This affidavit is required under section 3(d) of Article XIII of the Constitution of the State of California and the provisions of sections 202, 202.2, 202.5, 202.6, 251, 254, 255, 259.10, 260, and 270 of the Revenue and Taxation Code.

IMPORTANT NOTICE

A qualifying institution is one whose property is used exclusively for public schools, community colleges, state colleges, state universities, and University of California. It may include off-campus facilities owned or leased by an apprenticeship program sponsor, if such facilities are used exclusively by the public school for classes of related and supplemental instruction for apprentices or trainees conducted by the public school.

It is not necessary for the lessor to also file the Lessors' Exemption Claim for the property listed. The benefit of a property tax exemption must inure to the lessee institution; the lessee may be entitled to claim a refund of taxes paid by the lessor. (See section 202.2 of the Revenue and Taxation Code.)

Include the terms of the agreement by which the public school obtained the use of real or personal property. When the agreement is in writing, a copy of the document must accompany this claim form.

FILING OF AFFIDAVIT

To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Public School Exemption.)

IDENTIFICATION OF APPLICANT

Identify the name of the school, district or organization seeking exemption on the property. Include the mailing address, and corporate identification number (if any).

IDENTIFICATION OF PROPERTY

Identify the location of the property of which you are seeking exemption; include the parcel number. A separate claim form must be filed for each location.

FISCAL YEAR

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

USE OF PROPERTY

Please check the applicable box that best describes the type of qualifying use of the property identified on this claim form. Also check the type of property of which you are seeking exemption. Identify whether your organization, as the lessee of the property, has the exclusive right of possession and use of the property.

IDENTIFICATION OF OWNER

Identify owner of the property, include the mailing address. Indicate if a copy of the lease agreement is attached to the claim form and provide the date the lease was signed and the commencement date of the lease.

CLAIM FOR VETERANS' ORGANIZATION EXEMPTION

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
MAILING ADDRESS (NUMBER AND STREET)		<input type="checkbox"/> Mailing address
CITY, STATE, ZIP CODE		<input type="checkbox"/> Corporate name
ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC) NUMBER		<input type="checkbox"/> Organization's formative document (amendment to articles of incorporation, constitution, trust instrument, articles of organization)
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 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? <input type="checkbox"/> Yes <input type="checkbox"/> No	3. WHEN WAS THE PROPERTY PUT TO EXEMPT USE? (MM/DD/YYYY)
4. FISCAL YEAR OF CLAIM (SEE INSTRUCTIONS) 20 ____ - 20 ____	ASSESSOR'S PARCEL NUMBER
5. REAL PROPERTY. IF CLAIMING AN EXEMPTION FOR REAL PROPERTY, ON WHAT DATE WAS THE PROPERTY ACQUIRED? (MM/DD/YYYY)	

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

5. (c) **PERSONAL PROPERTY.** PERSONAL PROPERTY IS EXEMPT UNDER REVENUE AND TAXATION CODE SECTION 215. IT IS NOT NECESSARY TO LIST PERSONAL PROPERTY OWNED BY THE ORGANIZATION.

6. **OWNER AND OPERATOR.** (CHECK AS APPLICABLE)

CLAIMANT IS: OWNER AND OPERATOR OWNER ONLY OPERATOR ONLY

AND CLAIMS EXEMPTION ON ALL: LAND BUILDINGS AND IMPROVEMENTS

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	Whom should we contact during normal business hours for additional information?	
	NAME	E-MAIL ADDRESS
Received by _____ (Assessor's designee)	DAYTIME PHONE NUMBER	()
of _____ on _____ (county or city) (date)		

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

USE OF PROPERTY

7. 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.

8. SALE OF PERSONAL PROPERTY SINCE JANUARY 1 OF PRIOR YEAR.

Is any portion of the property used to operate a store, thrift shop, restaurant, bar, 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:

9. EXPANSION.

Do you contemplate any capital investment in the property within the next year?

Yes No

If **Yes**, explain:

10. PLEASE CHECK THE FOLLOWING, IF APPLICABLE:

- The property is owned by a veterans' organization which has been chartered by the Congress of the United States.
- The property is used for the actual operation of the charitable 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 charitable purpose.

11. 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 VETERANS' ORGANIZATION EXEMPTION FROM PROPERTY TAX

GENERAL INFORMATION

FILING OF CLAIM

Claims for the Veterans' Organization 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 upon request. A copy of the claim and supporting documents 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 Veterans' Organization 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-279, Claim for Organizational Clearance Certificate - Veterans' Organization Exemption, is available on the Board's website (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 Veterans' Organization 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.

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 or 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. **Personal property owned** by a Veterans' Organization is specifically exempt under Revenue and Taxation Code section 215, and **no claim form is required.**

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 2009 would enter "2009-2010" on line four of the claim; a "2008-2009" entry on a claim filed in February 2009 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.

(c) It is not necessary to list personal property **owned** by the organization.

Line 6. 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 7. (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. The schedule of use should clearly indicate the amount of time the property is actually in use.

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

Line 8. 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 9. If the answer is **yes**, describe the type of investment contemplated and the reasons that make such expansion necessary.

Line 11. 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.**

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

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

FILE THIS STATEMENT BY: _____

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

NAME OF SELLER/TRANSFEROR (LAST, FIRST, MIDDLE INITIAL)

ASSESSOR'S PARCEL NUMBER

STREET ADDRESS OF REAL PROPERTY

CITY

ZIP CODE

PART 1. TRANSFER INFORMATION Please complete all statements.

YES NO

- A. This transfer is solely between husband and wife (addition of a spouse, death of a spouse, divorce settlement, etc.).
- B. This transaction is only a correction of the name(s) of the person(s) holding title to the property (e.g., a name change upon marriage). If YES, please explain: _____
- C. This document is recorded to create, terminate, or reconvey a lender's interest in the property.
- D. This transaction is recorded only as a requirement for financing purposes or to create, terminate, or reconvey a security interest (e.g., cosigner). If YES, please explain: _____
- E. This document is recorded to substitute a trustee of a trust, mortgage, or other similar document.
- F. This transfer resulted in the creation of a joint tenancy in which the seller (transferor) remains as one of the joint tenants.
- G. This transfer returns property to the person who created the joint tenancy (original transferor).
- H. This is 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 the 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 a 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. This property is subject to a lease, and has the remaining lease term 35 years or more including written options.
- J. This is a transfer between: parent(s) and child(ren) grandparent(s) and grandchild(ren).
- K. This transaction is to replace a principal residence by a person 55 years of age or older.
- L. This transaction is to replace a principal residence by a person who is severely disabled as defined by Revenue and Taxation Code section 69.5.
- M. This transfer is solely between domestic partners currently registered with the California Secretary of State.
- N. This is a transfer between parties in which proportional interests of the transferor(s) and transferee(s) remain the same after the transfer.
- O. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions.
- P. This transfer is to the first purchaser of a new building containing an active solar energy system.

If you checked YES to statements J, K, L, or P, 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 your property. Contact the Assessor for claim forms.

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

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

STREET ADDRESS OF REAL PROPERTY

ASSESSOR'S PARCEL NUMBER

PART 4. PROPERTY INFORMATION

Check and complete as applicable.

A. Type of property transferred

- | | | |
|--|---------------------------------------|--|
| <input type="checkbox"/> Single-family residence | <input type="checkbox"/> Agricultural | <input type="checkbox"/> Timeshare |
| <input type="checkbox"/> Multiple-family residence. Number of units: _____ | <input type="checkbox"/> Co-op | <input type="checkbox"/> Manufactured home |
| <input type="checkbox"/> Commercial/industrial | <input type="checkbox"/> Condominium | <input type="checkbox"/> Unimproved lot |
| <input type="checkbox"/> Other. Description: (i.e., timber, mineral, water rights, etc.) _____ | | |

B. YES NO This property is intended as my personal residence.

If YES, indicate the date of occupancy: _____ MM/DD/YYYY Or the date of intended occupancy: _____ MM/DD/YYYY

C. YES NO Personal/business property (other than a manufactured home subject to local property tax), or incentives, are included in the purchase price. Examples are furniture, farm equipment, machinery, club memberships etc.

If YES, attach an itemized list and enter the value: \$ _____

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

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

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

E. YES NO The property produces income.

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

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

Please explain the physical condition of the property, and provide any other information that would assist the Assessor in determining the value of the property.

IMPORTANT NOTICE

The law requires any transferee acquiring an interest in real property or manufactured home subject to local property taxation, and that is assessed by the **county assessor**, to file a Change 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 of 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.

The property 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 _____.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief. **This declaration is binding on each and every co-owner and/or partner.**

SIGNATURE OF OWNER OR CORPORATE OFFICER	DATE
NAME OF NEW OWNER/LEGAL REPRESENTATIVE/CORPORATE OFFICER	TITLE
E-MAIL ADDRESS	DAYTIME TELEPHONE

**CHANGE IN OWNERSHIP STATEMENT
DEATH OF REAL PROPERTY OWNER**

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

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

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

NAME OF DECEDENT	DATE OF DEATH
------------------	---------------

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

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

DESCRIPTIVE INFORMATION <input checked="" type="checkbox"/> (IF APN UNKNOWN) <input type="checkbox"/> Copy of deed by which decedent acquired title is attached. <input type="checkbox"/> Copy of decedent's most recent tax bill is attached. <input type="checkbox"/> Deed or tax bill is not available; legal description is attached.	DISPOSITION OF REAL PROPERTY <input checked="" type="checkbox"/> <input type="checkbox"/> Succession without a will <input type="checkbox"/> Probate Code 13650 distribution <input type="checkbox"/> Affidavit of death of joint tenant <input type="checkbox"/> Decree of distribution pursuant to will <input type="checkbox"/> Action of trustee pursuant to terms of a trust
---	---

TRANSFER INFORMATION Check all that apply and list details below.

Decedent's spouse Decedent's registered domestic partner

Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* must be filed (see instructions.)

Decedent's grandchild(ren.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild* must be filed (see instructions.)

Other beneficiaries.

A trust.

NAME OF TRUSTEE	ADDRESS OF TRUSTEE
-----------------	--------------------

List names and percentage of ownership of all beneficiaries:

NAME OF BENEFICIARY	RELATIONSHIP TO DECEDENT	PERCENT OF OWNERSHIP RECEIVED

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

CONTINUED ON PAGE 2

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

NAME AND ADDRESS OF LEGAL ENTITY

NAME OF PERSON OR ENTITY GAINING SUCH CONTROL

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

NAME	MAILING ADDRESS	CITY	STATE	ZIP CODE

MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

ADDRESS

CITY

STATE

ZIP CODE

CERTIFICATION

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

SIGNATURE OF PERSONAL REPRESENTATIVE

PRINTED NAME OF PERSONAL REPRESENTATIVE

TITLE

TITLE

E-MAIL ADDRESS

DAYTIME TELEPHONE

()

INSTRUCTIONS**IMPORTANT**

Failure to file a Change in Ownership Statement within the time prescribed by law may result in a penalty of either \$100 or 10% of the taxes applicable to the new base year value of the real property or manufactured home, whichever is greater, but not to exceed \$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: "These statements are not public documents and are not open to inspection, except as provided by Section 408."

AGRICULTURAL PROPERTY STATEMENT FOR 2010

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2010)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

FILE RETURN BY APRIL 1, 2010.

NAME AND MAILING ADDRESS

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

LOCATION OF THE PROPERTY <i>(file a separate statement for each location)</i>	Parcel no. of this location <i>(if known)</i>	Tax Rate Area Assessor Only
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PART I: GENERAL INFORMATION [complete (a) through (i)]

- a. Enter type of farm or business: _____
- b. Enter local telephone no. _____ FAX no. _____ E-Mail Address (optional) _____
- c. Do you own the land at this location? Yes No
If **yes**, is the name on your deed recorded as shown on this statement? Yes No

- d. When did you start business at this location?
DATE: _____
- e. Enter location of general ledger and all related accounting records
(include zip code): _____
- f. Enter name and telephone no. of authorized person to contact at location of accounting records: _____
- g. During the period of January 1, 2009, through December 31, 2009:
 - (1) Has all or part of this real property been subject to a change in ownership? Yes No
 - (2) Are any related entities conducting business in the county? Yes No
If **yes**, provide name, mailing address, and locations: _____
 - (3) If you leased this real property, has it been the subject of a lease agreement for a period of 35 years or more (including options)? Yes No
 - (4) Did you acquire "control" through acquisition of stock or otherwise of a legal entity which owns real property in this county? Yes No
 - (5) Did another person or entity acquire "control" through acquisition of stock or otherwise of this corporation or entity? Yes No
- h. Do you have: (1) Registered or show horses? Yes No
(2) Racehorses? Yes No
(If yes is checked, see instructions)
- i. Are there manufactured homes/mobilehomes located on the property? Yes No
If **yes**, indicate: number currently licensed _____ number not currently licensed _____

PART II: DECLARATION OF PROPERTY BELONGING TO YOU

<i>(attach schedule for any adjustment to cost)</i>		COST (omit cents) <i>(see instructions)</i>	ASSESSOR'S USE ONLY
1. Supplies	<i>(From Schedule A)</i>		
2. Animals	<i>(From Schedule B)</i>		
3. Equipment	<i>(From Schedule C)</i>		
4. Movable farm equipment and harvesters	<i>(From Schedule D)</i>		
5. Bldgs., bldg. impr., and/or leasehold impr., land impr., land/land dev.	<i>(From Schedule E)</i>		
6. Equipment out on lease, rent, or conditional sale to others	<i>Attach Schedule</i>		
7. Other			

PART III: TREES, VINES OR PERENNIALS [see Instructions on page 6, Part III]

8. Abbreviations: planted (P), removed (R), budded (B) or grafted (G)

PARCEL	CHECK ONE				DATE	NUMBER	SPECIES	VARIETY	SPACING	ACRES	INTER-PLANTED
	P	R	B	G							

PART IV: DECLARATION OF PROPERTY BELONGING TO OTHERS

(SPECIFY TYPE BY CODE NUMBER)
Report conditional sales contracts on Schedules C, D, or E

		YEAR OF ACQ.	YEAR OF MFG.	DESCRIPTION AND LEASE OR IDENTIFICATION NO.	COST TO PURCHASE NEW	ANNUAL RENT	ASSESSOR'S USE ONLY
1. Leased equipment	4. Animals						
2. Lease-purchase option equipment	5. Other businesses						
3. Capitalized leased equipment	6. Tenants, renters, farm mgt. co., etc.						
	7. Government-owned property						
Tax Obligation: A. Lessor B. Lessee							
9. Lessor's name							
Mailing address							
10. Lessor's name							
Mailing address							

DECLARATION BY ASSESSEE

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

I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2010.

OWNERSHIP TYPE ()	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*	DATE	
	Proprietorship <input type="checkbox"/>	NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)	TITLE
	Partnership <input type="checkbox"/>	NAME OF LEGAL ENTITY (other than DBA) (typed or printed)	FEDERAL EMPLOYER ID NO.
	Corporation <input type="checkbox"/>	PREPARER'S NAME AND ADDRESS (typed or printed)	TITLE
Other <input type="checkbox"/>	TELEPHONE NO. ()		

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

SCHEDULE A — SUPPLIES on hand at 12:01 a.m., January 1, 2010 — Report the description, the quantity, and the cost of supplies such as fuel, oil, grease, fertilizer, insecticide, building and fencing material, repair parts, vaccines and other veterinary supplies, feed and seed (see instructions), and other (identify). (Attach additional schedule if necessary.)	DESCRIPTION	QUANTITY	COST	ASSESSOR'S USE ONLY	
	ENTER ON PART II, LINE 1			TOTAL COST	
SCHEDULE B — ANIMALS — Report the description and number (cost if known) of all taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding. (Attach additional schedule if necessary.)	DESCRIPTION	NUMBER	COST IF KNOWN	ASSESSOR'S USE ONLY	
	ENTER ON PART II, LINE 2			TOTAL COST	

SCHEDULE C — COST DETAIL: EQUIPMENT Do not include property reported in Part IV. Include expensed equipment and fully depreciated items. Include sales or use tax, freight, and installation costs. Attach schedules as needed. Lines 20, 33, and 34 "Prior" — report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	A FIXED MACHINERY AND EQUIPMENT <i>(do not include licensed vehicles)</i>		B OFFICE FURNITURE AND EQUIPMENT		C OTHER EQUIPMENT <i>(describe)</i>		Calendar Year of Acq.	D PERSONAL COMPUTERS	
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY
11	2009							2009		
12	2008							2008		
13	2007							2007		
14	2006							2006		
15	2005							2005		
16	2004							2004		
17	2003							2003		
18	2002							2002		
19	2001							2001		
20	2000							Prior		
21	1999							Total		
22	1998								E LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES	
23	1997									
24	1996								COST	ASSESSOR'S USE ONLY
25	1995							2009		
26	1994							2008		
27	1993							2007		
28	1992							2006		
29	1991							2005		
30	1990							2004		
31	1989							2003		
32	1988							2002		
33	Prior							2001		
34	Total							Prior		
35								Total		
36	Add TOTALS on lines 21, 34, 35, and any additional schedules. (enter here and on page 1, Part II, Line 3)						\$			

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

Attach schedules as needed. Line 84 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS				C LAND IMPROVEMENTS <i>(e.g., blacktop, curbs, fences)</i>		D LAND AND LAND DEVELOPMENT <i>(e.g., fill, grading)</i>	
		A STRUCTURE ITEMS ONLY <i>(see Instructions)</i>		B FIXTURES ONLY <i>(see Instructions)</i>		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY				
62	2009								
63	2008								
64	2007								
65	2006								
66	2005								
67	2004								
68	2003								
69	2002								
70	2001								
71	2000								
72	1999								
73	1998								
74	1997								
75	1996								
76	1995								
77	1994								
78	1993								
79	1992								
80	1991								
81	1990								
82	1989								
83	1988								
84	Prior								
85	Total								

86 Add TOTALS on line 85 and any additional schedules. *(enter here and on page 1, Part II, Line 5)* \$

REAL PROPERTY ALTERATIONS <i>(see instructions)</i>					COST <i>(omit cents)</i>	ASSESSOR'S USE ONLY
87. Improvements added or removed (structures, pumps, pipe lines, etc.)						
PARCEL	DESCRIPTION	MONTH & YEAR				
		ADDED	REMOVED			
88. Changes in the land surface (leveling, ripping, drainage, well drilling, etc.)						
PARCEL	DESCRIPTION	MONTH & YEAR	ACRES			

OFFICIAL REQUEST

DO NOT RETURN THESE INSTRUCTIONS

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

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

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

THIS STATEMENT IS SUBJECT TO AUDIT.	THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.
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INSTRUCTIONS*(complete the statement as follows)***NAME AND MAILING ADDRESS**

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

LOCATION OF THE PROPERTY

Enter the complete street address or location. If preprinted, make necessary corrections. Enter the Assessor's Parcel No. if known. Request additional forms if you have agricultural personal property or fixtures at other locations. A listing may be attached to a single property statement for your equipment leased or rented to others, when any such properties are situated at many locations within this county.

PART I: GENERAL INFORMATION

Complete items (a) through (i).

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

PROPERTY TRANSFER — (g). A property transfer includes all transfers of property through grant, gift, devise, inheritance, trust, contract of sale, addition or deletion of an owner, or any other means. A property transfer also includes the creation, sub-lease, or assignment of a leasehold interest in real property for a term of 35 years or more including options. A transfer also occurs when more than 50 percent of a corporation's voting stock, or more than 50 percent of the ownership interest of a partnership or other legal entity, is acquired, in a single transaction or cumulatively, by another person or legal entity. Not all property transfers are considered changes in ownership requiring reappraisal. The information is solicited herein for discovery purposes only.

REGISTERED OR SHOW HORSES — (h-1). If **yes** is checked, obtain BOE-571-F2, *Registered and Show Horses Other than Racehorses*, from the Assessor and file with this return.

RACEHORSES — (h-2). If **yes** is checked, obtain BOE-571-J, *Annual Racehorse Tax Return*, from the Assessor and file as required.

MANUFACTURED HOMES (MOBILEHOMES) — (i). A manufactured home (mobilehome) is a transportable structure designed to be occupied as a residence, and it is **either** more than 40 feet long **or** more than 8 feet wide. Report the number of manufactured homes (mobilehomes) on this property which are **currently** licensed (license is **not** delinquent or expired) and the number of manufactured homes (mobilehomes) which are not licensed or for which the license is delinquent or expired. Do not report "travel trailers" which are not more than 40 feet long or more than 8 feet wide.

PART II: DECLARATION OF PROPERTY BELONGING TO YOU

Report descriptions and quantities or book cost (100 percent of actual cost) where requested on the form. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges, where applicable, for self-constructed equipment and for buildings. Do not include finance charges for purchased equipment.

LINE 1. SUPPLIES

Enter the total cost from Schedule A.

LINE 2. ANIMALS

Complete Schedule B if applicable and enter the total cost if known.

LINE 3. EQUIPMENT

Enter the total cost from Schedule C.

LINE 4. MOVABLE FARM EQUIPMENT AND HARVESTERS

Enter the total cost from Schedule D.

LINE 5. BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT

Enter the total cost from Schedule E.

LINE 6. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS

Report cost on line 6 and attach schedules showing the following (equipment actually out on lease or rent, equipment out on a conditional sale agreement and equipment held for lease or rent which you have used or intend to use must be reported). Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

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

LINE 7. OTHER

Describe and report the cost of tangible property that is not reported elsewhere on this form.

PART III: TREES, VINES, OR PERENNIALS

Trees, vines, or perennials, planted, removed, budded or grafted. List and indicate additions or removals during the twelve months preceding January 1. For additions, list the date planted, number, species, variety, spacing, number of acres planted, and whether "planted" (all new planting or replanting) or "interplant" (new planting intermixed with existing plantings). Enter the cost of the additions. For removals, describe and list the date of planting, if known. If budded or grafted, provide dates and cost. Indicate the action taken in the heading area of the cost column.

Part IV: DECLARATION OF PROPERTY BELONGING TO OTHERS

Enter the name and mailing address of the owner. Read your agreement carefully and enter A (Lessor) or B (Lessee), and whether lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

- Leased Equipment.** Report the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in Schedules C, D, or E.
- Lease-Purchase Option Equipment.** Report here all equipment acquired on lease-purchase option on which the **final payment remains to be made**. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. **If final payment has been made**, report full cost in Schedules C, D, or E.
- Capitalized Leased Equipment.** Report here all leased equipment that has been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Enter the year of acquisition, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). Do not include in Schedules C, D, or E unless final payment has been made.
- Animals.** Report all taxable animals, such as those used in riding stables, pack station operations, or rodeos, stallions or broodmares held for breeding, and registered or show horses on your premises which belong to others. Enter Code Number "4" in the Code Number Column. Describe the type of animals (use a second line on this schedule or attach a schedule). If you board racehorses, report the horses on BOE-571-J1, *Annual Report of Boarded Racehorses*.

5. **Other Businesses.** Report other businesses on your premises.
6. **Tenants, Renters, Farm Management Co., etc.** Report the names and addresses of persons renting or managing your property. Enter Code Number "6" in the Code Number Column.
7. **Government-Owned Property.** If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency which owns the property, and a description of the property.

SCHEDULE A — SUPPLIES ON HAND

Report the description, the quantity and the cost of supplies on hand. Use the open lines of the schedule or attach a schedule showing the type and cost of the item.

- (1) FEED — Report all feed held for use by taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding, showing tons if grown and if purchased, the amount on hand and cost per unit.
- (2) SEED — Report the cost (or type and weight) of seed held for feed crops which are intended for your own use. **Do not** report seed held for sale or for the production of crops intended for sale.

SCHEDULE B — ANIMALS

Report the description and number (cost if known) of all taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding. (Do not report animals involved in the production of food and fiber, such as dairy cattle and bulls, beef cattle and bulls, draft animals, swine, sheep and poultry and animals held for sale or lease.) If you have animals on your premises which you do not own, report ownership and description in Part IV, *Declaration of Property Belonging to Others*. **Complete question "h" in Part I if you have racehorses, registered or show horses. Do not report such animals on this schedule.**

SCHEDULE C — COST DETAIL: EQUIPMENT

Do not include property already reported in Part III.

LINES 11-35. Enter in the appropriate column the cost of your equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in Part IV). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10, of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the equipment. Exclude the cost of equipment actually removed from the site. The cost of equipment retired but not removed from the site must be reported. Segregate and report on line 6, Part II the cost of equipment out on lease or rent.

Column A. Include items such as bulk feed tanks, milk barn equipment, feeders, cages, egg washing and grading machines, hulling equipment, wind machines, etc. **Do not include** pumps, pumphouses or permanent irrigation lines; these are improvements to be reported on Schedule E, which involve land surface changes that have occurred during the twelve months preceding January 1.

The reported costs should include the cost of machinery or equipment including excise, sales, or use taxes, freight and installation charges. (Note: A charge for self-construction/labor should be imputed when such is the case, e.g., if you would have paid \$500 to have a pump installed but performed the labor yourself, the value of that labor must be included in the value/cost of such machinery and equipment.)

Column B. Enter the total original installed cost by calendar year of acquisition. Include freight-in excise taxes, sales or use taxes, and installation costs. Include fully depreciated office equipment but **do not** include items that were traded, retired, transferred, sold, or junked and removed physically from the premises. If office equipment is located elsewhere in the county, attach a similar schedule and identify the location. **All office equipment must be reported on this statement.**

Column C. Describe other equipment not reported in Columns A, B, or D.

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

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

LINES 20, 33 and 34. For "prior" years acquisition, you must attach a separate schedule detailing the cost of such equipment by year(s) of acquisition. Enter the total cost of all such acquisitions on lines **20, 33 and 34.**

LINE 36. Add totals on lines **21**, Column D; line **35**, Column E; line 34, Columns **A, B, C**; and any additional schedules. Enter the same figure on Part II, line 3 that you entered in the box.

SCHEDULE D — MOVABLE FARM EQUIPMENT AND HARVESTERS

Include items such as tractors, harvesters, plows, tools, hive boxes, bunkhouse furnishings (owned by the farmer), portable wind machines, temporary pipes and sprinklers that are above ground (not permanent), heaters, smudge pots, pallets, bins, shakers, saddles, bridles, etc.

Equipment out on lease should not be included here; report such equipment, per instructions, on line 6. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in Part IV). If you own machinery and equipment at another location in this county and you did not receive a form for reporting equipment at that location, or if your equipment is temporarily outside the county, attach a schedule to this statement showing the location of the equipment and provide the information requested in this schedule. Report all machinery and equipment, whether fully depreciated or not, including implements of husbandry, special mobile equipment (SE Plates), and other vehicles exempt from licensing and registration under Division 16 of the Vehicle Code. Do not include licensed vehicles designed primarily for the transportation of persons or property on a highway.

The reported cost should include excise taxes, sales or use taxes, freight charges, and installation costs. If a trade-in was deducted, the amount to be entered is the invoice price (adding back the trade-in). Deductions for investment credits allowable for federal income tax purposes may not be taken and must be added back if deducted when the cost was entered on your books and records. Include expenses incurred immediately after purchase to bring a machine up to operable condition. As mentioned in Schedule C, the value of self-construction must be included.

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

LINES 62-86. Report by calendar year of acquisition the original or allocated costs (per your books and records) of buildings and building or leasehold improvements; land improvements; land and land development owned by you at this location on January 1. Include finance charges for buildings or improvements which have been constructed for an enterprise's own use. If no finance charges were incurred because funding was supplied by the owner, then indicate so in the remarks. In the appropriate column enter costs, including cost of fully depreciated items, by the calendar year of acquisition and total each column. Do not include items that are reported in Schedule C. With respect to Columns A and B, segregate the buildings and building or leasehold improvements into the two requested categories (items which have dual function will be classified according to their primary function).

If you had any additions or disposals reported in Columns A, B, C, or D during the period of January 1, 2009 through December 31, 2009, complete the schedules at lines 87-88 showing the month and year and description of each addition and disposal.

- (87) **IMPROVEMENTS ADDED OR REMOVED.** List and describe additions or alterations made during the twelve months preceding January 1 to buildings, structures, pumps, permanent pipelines or other items attached to the land. Enter the cost of any such changes. List and describe any removals giving the year of acquisition and original cost, if known. Enter the month and year the addition, alteration, or removal was completed. If not completed on January 1, enter "CIP" (construction in progress).
- (88) **CHANGES TO THE LAND SURFACE.** Describe any changes made during the twelve months preceding January 1 in the surface of the land, such as leveling, ripping, drainage, well drilling, etc. Enter the cost of such changes, and acres changed. Enter the month and year the changes were completed. If not completed on January 1, enter "CIP" (construction in progress).

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.

BUSINESS PROPERTY STATEMENT FOR 2010

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2010)

FILE RETURN BY APRIL 1, 2010

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

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

PART I: GENERAL INFORMATION

COMPLETE (a) THRU (g)

- a. Enter type of business: _____
- b. Enter local telephone number _____ FAX number _____
E-Mail Address (optional) _____
- c. Do you own the land at this business location? Yes No
If **yes**, is the name on your deed recorded as shown on this statement? Yes No
- d. When did you start business at this location? DATE: _____
If your business name or location has changed from last year, enter the former name and/or location: _____
- e. Enter location of general ledger and all related accounting records (include zip code): _____

- f. Enter name and telephone number of authorized person to contact at location of accounting records: _____
- g. During the period of January 1, 2009 through December 31, 2009:
 - (1) Did any individual or legal entity (corporation, partnership, limited liability company, etc.) acquire a "controlling interest" (see instructions for definition) in this business entity? Yes No
 - (2) If YES, did this business entity also own "real property" (see instructions for definition) in California at the time of the acquisition? Yes No
 - (3) If YES to both questions (1) and (2), filer must submit form BOE-100-B, Statement of Change in Control and Ownership of Legal Entities, to the State Board of Equalization. See instructions for filing requirements.

PART II: DECLARATION OF PROPERTY BELONGING TO YOU
(attach schedule for any adjustment to cost)

- 1. Supplies
- 2. Equipment (From line 35)
- 3. Equipment out on lease, rent, or conditional sale to others (Attach Schedule)
- 4. Bldgs., Bldg. Impr., and/or Leasehold Impr., Land Impr., Land (From line 71)
- 5. Construction In Progress (Attach Schedule)
- 6. Alternate Schedule A (See instructions)
- 7.
- 8.

COST (omit cents) (see instructions)	ASSESSOR'S USE ONLY	

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

(SPECIFY TYPE BY CODE NUMBER)

Report conditional sales contracts that are not leases on Schedule A

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

Tax Obligation: A. Lessor B. Lessee

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

DECLARATION BY ASSESSEE

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

I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2010.

OWNERSHIP TYPE (☑) 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 ()

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

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

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

LINE NO	Calendar Year of Acq.	1. MACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION, OR TRADE <i>(do not include licensed vehicles)</i>				2. OFFICE FURNITURE AND EQUIPMENT		3. OTHER EQUIPMENT <i>(describe)</i>			Calendar Year of Acq.	4. TOOLS, MOLDS, DIES, JIGS		
		COST		ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY			COST	ASSESSOR'S USE ONLY	
11	2009										2009			
12	2008										2008			
13	2007										2007			
14	2006										2006			
15	2005										2005			
16	2004										2004			
17	2003										2003			
18	2002										Prior			
19	2001										Total			
20	2000											5a. PERSONAL COMPUTERS		
21	1999									Calendar Year of Acq.				
22	1998										COST	ASSESSOR'S USE ONLY		
23	1997									2009				
24	1996									2008				
25	1995									2007				
26	1994									2006				
27	1993									2005				
28	1992									2004				
29	1991									2003				
30	1990									2002				
31	1989									2001				
32	1988									Prior				
33	Prior									Total				
34	Total													
35	Add TOTALS on lines 19, 33, 34, 46 and any additional schedules. ENTER HERE AND ON PART II, LINE 2										Calendar Year of Acq.	5b. LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES		
											COST	ASSESSOR'S USE ONLY		
36	ASSESSOR'S USE ONLY										2009			
37	CLASSIFICATION	COL	FULL VALUE BASE	FULL VALUE	PERS. PROP. RCLND	PERS. PROP. ADJUSTMENT	PERS. PROP. FULL VALUE	2008						
38	Machinery & equipment	1						2007						
39	Office furniture & equipment	2						2006						
40	Tools, molds, dies & jigs	4						2005						
41	Personal Computers	5a						2004						
42	LAN and Mainframe	5b						2003						
43								2002						
44	Other equipment	3						2001						
45	Schedule B — Fixtures	—						Prior						
46	TOTALS							Total						

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

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

LINE NO	Calendar Year of Acq.	BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS				3. LAND IMPROVEMENTS <i>(e.g., blacktop, curbs, fences)</i>		4. LAND AND LAND DEVELOPMENT <i>(e.g., fill, grading)</i>		
		1. STRUCTURE ITEMS ONLY <i>(see instructions)</i>		2. FIXTURES ONLY <i>(see instructions)</i>		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY					
47	2009									
48	2008									
49	2007									
50	2006									
51	2005									
52	2004									
53	2003									
54	2002									
55	2001									
56	2000									
57	1999									
58	1998									
59	1997									
60	1996									
61	1995									
62	1994									
63	1993									
64	1992									
65	1991									
66	1990									
67	1989									
68	1988									
69	Prior									
70	Total									
71	Add TOTALS on line 70 and any additional schedules. ENTER HERE AND ON PART II, LINE 4									
72	Have you received allowances for tenant improvements for the current reporting period that are not reported above? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes indicate amount \$ _____									

REMARKS:

OFFICIAL REQUEST

DO NOT RETURN THESE INSTRUCTIONS

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

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

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

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

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

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

USE TAX INFORMATION

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

Part I: GENERAL INFORMATION*[complete items (a) through (g)]*

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

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

PROPERTY TRANSFER — (g).

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

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

Forms, Filing Requirements & Penalty Information – Contact the Legal Entity Ownership Program Section at 916-323-5685 or refer to the Board's website at www.boe.ca.gov to obtain form BOE-100-B, applicable filing requirements, and penalty information.

Part II: DECLARATION OF PROPERTY BELONGING TO YOU

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

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

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

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

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

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

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

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

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

Part III: DECLARATION OF PROPERTY BELONGING TO OTHERS

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

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

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

SCHEDULE A — COST DETAIL: EQUIPMENT

Do not include property already reported in Part III.

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

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

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

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

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

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

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

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

If you had any additions or disposals reported in Columns 1, 2, 3, or 4 during the period of January 1, 2009 through December 31, 2009, attach a schedule showing the month and year and description of each addition and disposal. Enclosed for this purpose is BOE-571-D, *Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported on Schedule B of the Business Property Statement*. If additional forms are needed, photocopy the enclosed BOE-571-D.

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

EXAMPLES OF STRUCTURE ITEMS, Column 1

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

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

EXAMPLES OF FIXTURE ITEMS, Column 2

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

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

LINE 69. If you have items reportable in Schedule B which were acquired in 1987 or previously, you **must** attach a separate schedule detailing the cost of such items by year(s) of acquisition. Enter the total cost of such items on line 69.

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

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

DECLARATION BY ASSESSEE

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

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

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

2010 VESSEL PROPERTY STATEMENT

Declaration of costs and other related property information as of 12:01 a.m., January 1, 2010

FILE RETURN BY: _____

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

SECTION I: MUST BE COMPLETED ANNUALLY

VESSEL NAME		VESSEL REGISTRATION NUMBER	
NORMAL LOCATION OF VESSEL		SLIP NUMBER	TELEPHONE NUMBER ()

SECTION 2: COMPLETE IF FIRST TIME FILING OR IF ANY CHANGE WITHIN THE LAST CALENDAR YEAR

VESSEL MANUFACTURER		VESSEL MODEL		VESSEL YEAR	
HIN		LENGTH	BEAM	DRAFT	
VESSEL DISPLACEMENT		GROSS TONS	NET TONS (Coast Guard documented)		
ENGINE MANUFACTURER		ENGINE NUMBER	ENGINE HP EACH	ENGINE YEAR	
ENGINE MANUFACTURER					

LAST COUNTY ASSESSED AND TAXES PAID _____ DATE VESSEL FIRST MOVED TO COUNTY _____

<p>PROPULSION <input checked="" type="checkbox"/></p> <input type="checkbox"/> Auxiliary and Sail <input type="checkbox"/> Hand/Oar Propelled <input type="checkbox"/> Inboard <input type="checkbox"/> Jet <input type="checkbox"/> Inboard/Outboard <input type="checkbox"/> Outboard <input type="checkbox"/> Sail Only <input type="checkbox"/> Vee drive <input type="checkbox"/> Other: _____	<p>ENGINE FUEL <input checked="" type="checkbox"/></p> <input type="checkbox"/> Diesel <input type="checkbox"/> Gas <input type="checkbox"/> Electric	<p>VESSEL CONDITION <input checked="" type="checkbox"/></p> <input type="checkbox"/> New/Bristol <input type="checkbox"/> Above Average <input type="checkbox"/> Average <input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor
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<p>PURCHASE INFORMATION <input checked="" type="checkbox"/></p> <input type="checkbox"/> with Engine <input type="checkbox"/> with Trailer	<p>SALE INFORMATION <input checked="" type="checkbox"/></p> <input type="checkbox"/> with Engine <input type="checkbox"/> with Trailer	<p>REMOVAL INFORMATION <input checked="" type="checkbox"/></p> <input type="checkbox"/> Vessel permanently removed from county
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PURCHASED FROM		SOLD TO			
ADDRESS		ADDRESS		ADDRESS MOVED TO	
CITY		CITY		CITY	
COUNTY	STATE	COUNTY	STATE	COUNTY	STATE
PURCHASE PRICE	PURCHASE DATE	SALE PRICE	SALE DATE		REMOVAL DATE

**FOR VESSEL EQUIPMENT LEASED, ADDED, OR RETIRED SEE INSTRUCTIONS
THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

<p>POWER BOAT TYPE <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> Sedan Cruiser</p> <p><input type="checkbox"/> F/B Convertible</p> <p><input type="checkbox"/> F/B Sportfisher</p> <p><input type="checkbox"/> Houseboat</p> <p><input type="checkbox"/> Motor Yacht</p> <p><input type="checkbox"/> Trawler</p> <p><input type="checkbox"/> Runabout</p> <p><input type="checkbox"/> Bowrider</p> <p><input type="checkbox"/> Cuddy</p> <p><input type="checkbox"/> Ski Boat</p> <p><input type="checkbox"/> Jet Ski</p> <p><input type="checkbox"/> Bass Boat</p> <p><input type="checkbox"/> Center Console</p> <p><input type="checkbox"/> Inflatable</p> <p><input type="checkbox"/> Other: _____</p>	<p>SAILBOAT TYPE/RIG <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> Catamaran</p> <p><input type="checkbox"/> Catboat</p> <p><input type="checkbox"/> Cutter</p> <p><input type="checkbox"/> Ketch</p> <p><input type="checkbox"/> Schooner</p> <p><input type="checkbox"/> Sloop</p> <p><input type="checkbox"/> Trimaran</p> <p><input type="checkbox"/> Yawl</p> <p><input type="checkbox"/> Other: _____</p>	<p>CONDITION WHEN PURCHASED <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> New/Bristol</p> <p><input type="checkbox"/> Above Average</p> <p><input type="checkbox"/> Average</p> <p><input type="checkbox"/> Good</p> <p><input type="checkbox"/> Fair</p> <p><input type="checkbox"/> Poor</p>
<p>HULL TYPE <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> Cathedral</p> <p><input type="checkbox"/> Deep Vee</p> <p><input type="checkbox"/> Displacement</p> <p><input type="checkbox"/> Flat Bottom</p> <p><input type="checkbox"/> Round Bottom</p> <p><input type="checkbox"/> Semi Vee</p> <p><input type="checkbox"/> Tunnel Hull</p> <p><input type="checkbox"/> Other: _____</p>	<p>HULL MATERIAL <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> Aluminum</p> <p><input type="checkbox"/> Cement</p> <p><input type="checkbox"/> Fiberglass</p> <p><input type="checkbox"/> Fiberglass Composite</p> <p><input type="checkbox"/> Fiberglass/Wood</p> <p><input type="checkbox"/> Plywood</p> <p><input type="checkbox"/> Planked Wood</p> <p><input type="checkbox"/> Steel</p> <p><input type="checkbox"/> Other: _____</p>	<p>INTENDED USE <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> Pleasure</p> <p><input type="checkbox"/> Commercial Fishing</p> <p><input type="checkbox"/> Oceanographic Research</p> <p><input type="checkbox"/> Commercial Passenger Fishing</p> <p><input type="checkbox"/> Principal place of residence</p> <p><input type="checkbox"/> Other: _____</p>

SECTION 3: LOSS - Explain exact nature of loss and include all supporting documentation, i.e., accident report, police report, Coast Guard report or insurance report. **Note:** If repossessed, include a copy of the original repossession notification from the lending institution.

ATTACH STATEMENT REGARDING ANY ADDITIONAL INFORMATION YOU FEEL WOULD ASSIST US IN VALUING YOUR VESSEL

<p>OWNERSHIP TYPE (<input checked="" type="checkbox"/>)</p> <p>Proprietorship <input type="checkbox"/></p> <p>Partnership <input type="checkbox"/></p> <p>Corporation <input type="checkbox"/></p> <p>Other <input type="checkbox"/></p> <p>_____</p>	<p>DECLARATION BY ASSESSEE</p> <p>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</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, 2010.</i></p>
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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

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

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

GENERAL INSTRUCTIONS

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPLICATION FOR DEDUCTION OF VEHICLES' LICENSE FEES FROM PROPERTY TAX

In accordance with the provisions of Section 994 of the Revenue and Taxation Code, the undersigned hereby applies for deduction of the vehicle license fees paid on the rubber tired equipment, itemized below, from the property tax levied against said equipment and certifies that said vehicle license fees were paid prior to the lien date (January 1) for the calendar year in which the lien date occurs. The undersigned applicant understands that the deduction or tax credit allowed per vehicle shall not exceed the property tax applicable to such vehicle, and shall exclude any registration, weight, permit, or identification plate fees.

ASSESSMENT NUMBER: _____ TAX-RATE AREA: _____ SECURED UNSECURED

APPLICANT						ASSESSOR'S USE ONLY	AUDITOR'S USE ONLY						
(1) DESCRIPTION OF VEHICLE	ENTER FROM VEHICLE REGISTRATION CARD					(7) DATE FEE WAS PAID	(8) ASSESSED VALUE	(9) TAX RATE	(10) TAX	(11) REG. FEE	(12) WGT. FEE	(13) LIC. FEE	(14) TAX REDUCTION
	(2) LICENSE NUMBER	(3) AX.	(4) W.C.	(5) UNLADEN WEIGHT	(6) TOTAL FEE								
1.													
2.													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													

CERTIFICATION

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

PROPERTY ASSESSED TO (typed or printed) _____

PROPERTY ADDRESS (typed or printed) _____

MAILING ADDRESS (typed or printed) _____

E-MAIL ADDRESS (typed or printed) _____ DAYTIME TELEPHONE NUMBER () _____

SIGNATURE OF CLAIMANT _____ DATE _____

To the best of my knowledge an belief, the vehicles listed by the applicant are assessed as indicated above.

Date: _____

County Assessor

By: _____

(15) GROSS TAX FROM TAX BILL \$ _____

(16) LESS TOTAL TAX DEDUCTION \$ _____

(17) NET TAX DUE \$ _____

I certify that the computations of the "Net Tax Due" shown above is correct.

County Auditor

Date: _____ By: _____

GENERAL INSTRUCTIONS

If you own rubber-tired equipment which requires a permit to be moved or operated over public streets or highways, the equipment is subject to property tax in the county where it has situs on the lien date. However, you will be allowed to deduct from the property tax on such equipment the amount of any vehicle license fee paid on the equipment if the license fee is paid prior to the lien date for the calendar year in which the lien date occurs. It should be noted that the total fee you pay to the Department of Motor Vehicles cannot be deducted as it includes in addition to the license fee, a registration fee, and if commercially licensed, weight fees.

Please provide the information required for Columns 1 through 7 on the application form for each vehicle which you believe qualifies for a deduction of the vehicle license fee from property tax.

If you have equipment at more than one situs in the county and each situs is covered by a separate tax bill, you must file a separate application for the equipment covered by each tax bill.

Enter a description of each vehicle (bucket loader, motor grader, etc.) in Column 1 and show the date the fee was paid in Column 7. The information for Columns 2 through 6 may be obtained from your vehicle registration card.

When you have completed the application, please sign the declaration at the bottom, and return to _____,
_____ County Tax Collector, _____, California.

IF THE APPLICATION IS NOT COMPLETED AND SIGNED, IT WILL NOT BE ACCEPTED.