



STATE BOARD OF EQUALIZATION

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No. 80/31

February 29, 1980

TO COUNTY ASSESSORS:

WELFARE EXEMPTION - \$250 MAXIMUM TAXES UNDER THE PROVISIONS OF SECTIONS 270(b) AND 271(c) WHERE THE OWNER FILES THE CLAIM TIMELY BUT THE OPERATOR FILES THE CLAIM LATE

Since there may have been some confusion concerning late filings where the owner and the operator are separate entities, please note the following:

Owner Files Timely, But The Operator Files Late

The operator, who filed late, is entitled to relief under Section 270 or Section 271 of the Revenue and Taxation Code, as applicable, and in no case shall any tax or penalty or interest on the operator's property exceed \$250 in total amount. Usually the operator's property consists solely of its personal property.

The owner, who has filed timely but who is not eligible for 100 percent exemption on the portion of the property used by the operator who filed late, is entitled to relief under Section 270 or Section 271, as applicable, and in no case shall any tax or penalty or interest on the owner's property exceed \$250.

The portion of an owner's property used by an operator may only amount to one or two rooms. In completing field inspection reports, please be specific as to what portion or portions (if not all) of an owner's property is being used by an operator (i.e., 2 rooms, 30' x 40', 3 acres, etc.).

If you have any questions in this regard, please contact Bill Minor, Vance Price, or Bill Grommet of this division. Their phone number is (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:cr