



STATE BOARD OF EQUALIZATION

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KENNETH CORY
Controller, Sacramento

October 14, 1983

DOUGLAS D. BELL
Executive Secretary

No. 83/108

TO COUNTY ASSESSORS, COUNTY COUNSELS,
ASSESSMENT APPEALS BOARDS,
AND OTHER INTERESTED PARTIES:

IN REPLY REFER TO.

Property Tax Rule 136, Welfare Exemption
Public Hearing November 30, 1983

The State Board of Equalization will hold a public hearing on proposed new Property Taxes rule 136, Welfare Exemption on Wednesday, November 30, 1983, at 2:00 p.m. in Room 102, 1020 N Street, Sacramento.

Existing law does not presently mandate a procedural sequence for the orderly processing of welfare exemption claimants that seek to appeal the staff denial of their claim by direct presentation to the Board in public session. This regulation establishes the time sequence and material actions to be taken by both the claimant and the staff so as to ensure the orderly progression of the claim to final action by the Board in public session at the request of the claimant.

Written comments for the Board's consideration or requests to present testimony at the public hearing should be directed to me at the above address. Questions regarding the rule should be directed to James Williams, Staff Counsel, (916) 323-7714.

Sincerely,

Janice Masterton
Assistant to Executive Secretary

JM:bjb
Enclosures
ADM-06-2092A/W-2

and material actions to be taken by both the claimant and the staff so as to insure the orderly progression of the claim to final action by the Board in public session at the request of the claimant.

ESTIMATE OF COST OR SAVINGS: The State Board of Equalization has determined that the proposed changes do not impose a mandate on local agencies or school districts and will result in no direct or indirect cost or savings to any State, local, or Federal agency, school district, nor in Federal funding to the State. The cost impact on private persons or businesses will be insignificant. This proposal will not have a significant adverse economic impact on small businesses.

INQUIRIES: Inquiries concerning this matter may be directed to Janice Masterton, at (916) 445-6479.

WRITTEN COMMENTS: Written statements or arguments will be considered by the Board if received by November 30, 1983; written statements or arguments are requested by November 10, 1983.

STATEMENT OF REASONS; EXPRESS TERMS: The Board has prepared a statement of the purpose of the proposed action and the information relied upon in making the changes, and a strikeout and underscore version (express terms) of the proposed changes, both of which are available to the public upon request.

STAFF MEMORANDA AFTER PUBLIC HEARING OR REVISIONS TO PUBLISHED VERSION OF THE REGULATION: In the event there are any staff memoranda included in the rulemaking file after the close of the public hearing these memoranda will be available to the public upon request from Mrs. Masterton for a period of 15 days after the public hearing.

In the event there are any revisions to the published version of the regulation, these revisions will be available to the public from Mrs. Masterton for a period of 15 days after the public hearing.

Following the hearing, the State Board of Equalization, upon its own motion or at the instance of any interested person, may in accordance with law adopt the changes proposed without further notice.

Dated: 10-7-83

STATE BOARD OF EQUALIZATION

D. D. Bell RS
Douglas D. Bell
Executive Secretary

Rule 136. Welfare Exemption.

(a) A notice, informing the claimant that it has 30 days from the date of the notice to submit supplementary material, shall accompany annual welfare exemption finding sheets that have been found, NOT BEEN MET and specifically Fund Raising Purposes, Religious Aspect Not Apparent, Not Exclusively Used, Charitable Aspect Not Apparent and Vacant Unused Property. Upon written application, the claimant shall be granted an additional 30 days to submit the material.

(b) Upon receipt of supplementary material the exemption officer shall conduct a complete review of the claim. A notice, informing the claimant that it has 30 days from the date of the notice to petition the Board for hearing on the claim, shall be sent to those claimants whose findings are not changed by the supplementary material.

(c) The petition for hearing shall be in writing and addressed to the Executive Secretary. It shall fairly state all of the grounds upon which qualification is based. The petition shall indicate whether an oral hearing is desired, and if so, claimant's estimate of the time necessary therefor. The petition must be signed by an authorized representative of the claimant and shall be mailed to the Board at Post Office Box 1799, Sacramento, California 95808 or shall be deposited personally at the Board's office at 1020 N Street, Sacramento.

(d) Oral hearing may be waived and the matter submitted for decision on the basis of the written petition. On those petitions for which an oral hearing is granted the Executive Secretary shall notify the claimant of the time and place where the hearing shall be conducted. The time of the hearing shall be no sooner than 15 days from the date of the notice and may be extended for good cause.

(e) After the hearing the matter may be taken under submission. A written notice of decision will be sent to the claimant.

Authority: Section 15606, Government Code

Reference: Sections 214, 214.02, 214.1, 214.2, 214.5, 214.6, 214.7, 214.8, 214.9, 214.10, Revenue and Taxation Code