



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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DOUGLAS D BELL
Executive Secretary

No. 87/28

March 20, 1987

To: County Assessors, County Counsels,
County Boards of Supervisors, and
Other Interested Parties

**PUBLIC DISCUSSION OF THE EXEMPTION OF
CHURCH AND SCHOOL RESIDENTIAL HOUSING FACILITIES**
April 21, 1987

The California State Board of Equalization, in conjunction with the county assessors, administers an exemption from the property tax known as the welfare exemption. The welfare exemption is granted to various nonprofit organizations for certain residential housing facilities that meet criteria developed under current law, judicial decisions and Board interpretation, and are owned and operated by the exempt organization.

Housing facilities of private boarding schools of less than collegiate grade that have been found by the Board to qualify for the welfare exemption include specific living units that are considered institutionally necessary, such as those occupied by boys/girls deans, supervisors, headmasters and security and custodial personnel. Living units excluded from exemption include those occupied by cooks, gardeners, librarians, and teachers.

Generally speaking, housing owned by a church and occupied by its members is not exempt to the extent used for private residential purposes. Certain properties of this type are found to be exempt because they are indispensable to a particular type of religious activity, such as monasteries and convents.

Persons interested in the exemption of residential housing facilities owned by private boarding schools and religious organizations are invited to participate in a public discussion to be held by the California State Board of Equalization for the purpose of taking general testimony regarding the standards applied to those facilities by the State Board.

The meeting will be held on April 21, 1987, at 1:30 p.m. in Lakewood City Centre, City Council Chambers, 5050 North Clark Avenue, Lakewood, California.

Persons planning to attend the meeting and address the Board should notify Mrs. Janice Masterton, Assistant to the Executive Secretary, at the State Board of Equalization, 1020 N Street, Sacramento, California 95814 by April 9, 1987 so that an orderly agenda may be prepared. Written testimony will be accepted and should be sent to Mrs. Masterton by April 9, 1987.

Sincerely,

Douglas D. Bell

Douglas D. Bell
Executive Secretary

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