

STATE BOARD OF EQUALIZATION, PROPERTY AND SPECIAL TAXES DEPARTMENT
COUNTY-ASSESSED PROPERTIES DIVISION
PO BOX 942879, MIC:64, Sacramento, CA 94279-0064
Exemptions Section: 916-445-3524; Division: 916-445-4982

**SUPPLEMENTAL CLEARANCE CERTIFICATE – PRELIMINARY NOTICE
FOR LIMITED PARTNERSHIP LOW-INCOME HOUSING PROPERTY
WELFARE EXEMPTION**

DATE:

Nonprofit Corporation or Limited Liability Company:

Name of Limited Partnership and Property Location:

BOE EX. No. Corp. ID:	Status: Type:
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LP Prop. No: Fiscal Year: Status:

As indicated on the *Supplemental Clearance Certificate Finding Sheet For Limited Partnership Low-Income Housing Property – Welfare Exemption* (BOE-277-SF), review of your claim discloses that the organization does not meet the requirement(s) for the certificate for the reason noted below. If you do not agree with the finding, within 30 days of the date of this notice, you may either submit: (1) supplementary documentation, or (2) a written request to the Board for a 30-day extension for submission of documentation.

Your above claim has been denied for the following reason:

- The nonprofit corporation or limited liability company has insufficient management authority and duties. The managing general partner must have material participation in the control, management and direction of the limited partnership's business, including performance of 5 or more substantial management duties. See Rule 140.1, which provides the requirements for the managing general partner of a limited partnership for welfare exemption for low-income housing property under Revenue and Taxation Code section 214(g). (Coded – M.G.P.)

Upon receipt of supplementary documentation, Board staff will conduct a complete review of such materials/claim, and issue a second *Supplemental Clearance Certificate Finding Sheet For Limited Partnership Low-Income Housing Property – Welfare Exemption* (BOE-277-SF) notifying you of the result. If the claim is approved, a second finding sheet will be sent to you indicating that the requirements for exemption have been met. If the claim is still denied, a second finding sheet and a *Final Notice* will be sent advising your organization of its rights for a hearing with the Board. If you have any questions, please contact the Board's Exemptions Section.