

Memorandum

To: Honorable Jerome E. Horton, Chairman
Honorable Michelle Steel, Vice Chair
Honorable Betty T. Yee, First District
Senator George Runner (Ret.), Second District
Honorable John Chiang, State Controller

Date: May 10, 2013

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

Subject: *BOE Meeting, May 23, 2013*
Item N, Administrative Session, Property Tax Forms

I am requesting that the attached property tax forms be submitted to the BOE for adoption. Government Code section 15606 requires that the BOE 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 on the revision of property tax forms for the 2014 lien date.

Revisions specific to a particular form are shown in brackets following the title of the form.

- BOE-60-AH *Claim of Person(s) At Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling*
[Revised Box C to bold parenthetical phrase; added language regarding age requirements to the Certification Section; deleted "and/or" clause from instructions.]
- BOE-62 *Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling*
[Revised to add language regarding potential eligibility for additional benefits; deleted "the reverse side of this" clause from the instructions.]
- BOE-261-G *2014 Claim for Disabled Veterans' Property Tax Exemption*
[Updated to include 2014 lien date exemption amounts and low-income household limit.]
- BOE-261-GNT *2014 Disabled Veterans' Exemption Change of Eligibility Report*
[Revised to spell out APN; updated to include 2014 lien date exemption amounts and low-income household limit.]
- BOE-265 *Cemetery Exemption Claim*
[Revised to add space for property identification at top of page 2; revised Section B to include language more relevant to current practices within the industry; revised instructions to correlate to changes made to Section B.]

- BOE-267-A *20__ Claim for Welfare Exemption (Annual Filing)*
[Revised to clarify that "an endorsed" copy of all amended organizational formative documents must be submitted to the Board.]
- BOE-502-A *Preliminary Change of Ownership Report*
[Extensive revisions following an interested parties process in which all issues were resolved following interaction with the California Assessors' Association, California Advocates on behalf of the California Escrow Association, Cal Tax Representatives, and other industry representatives. Added phrase in Part 1 to advise taxpayers of possible benefits to completing the section; clarified in Question C in Part 1 that while transfers can be between parents and children they can only be from grandparent(s) to grandchild(ren); added Question D to Part 1 (and re-lettered remaining questions) to accommodate newly enacted exclusion for certain cotenant transfers; deleted subsection 4 from Question K in Part 1 regarding "irrevocable trusts reverting within 12 years"; changed asterisk text to refer filer to the instructions; added various boxes to Part 3; clarified the examples in Question B in Part 4; added a "Please describe" area for Question E in Part 4; deleted the "under penalty of perjury" language from the Certification Section; added instructions for the form.]
- BOE-502-AH *Change in Ownership Statement*
[Extensive revisions following an interested parties process in which all issues were resolved following interaction with the California Assessors' Association, California Advocates on behalf of the California Escrow Association, Cal Tax Representatives, and other industry representatives. Relocated the "Important Notice" from the first page to the top of the instructions page; added phrase in Part 1 to advise taxpayers of possible benefits to completing the section; clarified in Question C in Part 1 that while transfers can be between parents and children they can only be from grandparent(s) to grandchild(ren); added Question D to Part 1 (and re-lettered remaining questions) to accommodate newly enacted exclusion for certain cotenant transfers; deleted subsection 4 from Question K in Part 1 regarding "irrevocable trusts reverting within 12 years"; changed asterisk text to refer filer to the instructions; added various boxes to Part 3; clarified the examples in Question B in Part 4; added a "Please describe" area for Question E in Part 4; added instructions for the form.]
- BOE-502-D *Change in Ownership Statement—Death of Real Property Owner*
[Revised to add "heirs" following beneficiaries in three places on page 1.]
- BOE-571-L *Business Property Statement for 2014*
[Revised to include the 2014 lien date information; updated data in the BOE's "Use Tax Information" box in the instructions; revised existing

text for the "Examples of Structure Items" and "Examples of Fixture Items" in the instructions to use consistent terminology.]

BOE-571-S

Business Property Statement for 2014 (Short Form)

[Revised to include the 2014 lien date information; revised existing text for the "Examples of Structure Items" and "Examples of Fixture Items" in the instructions to use consistent terminology.]

BOE-576-D

Vessel Property Statement

[Revised to add "CF Number" to the vessel registration box.]

Please place these forms on the BOE's May 23, 2013 Administrative Session for approval.

DJG:sk

Attachments

cc: Ms. Joann Richmond

Approved:

/s/ Cynthia Bridges

Cynthia Bridges

Executive Director

Board Approved:

/s/ Joann Richmond

Joann Richmond, Chief

Board Proceedings Division