



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
916 445-4982 • FAX 916 323-8765
www.boe.ca.gov

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First District, San Francisco

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October 4, 2004

TO COUNTY ASSESSORS:

RAMON J. HIRSIG
Executive Director
No. 2004/056

CHANGES AND CORRECTION TO
BOARD-PREScribed FORMS FOR 2005

Senate Bill 1880 (Stats. 2004, Ch. 200) was signed by the Governor and goes into effect January 1, 2005. Among its provisions, Senate Bill 1880 amended subdivision (b) of sections 217 and 217.1, and subdivision (c) of section 220.5 of the Revenue and Taxation Code by changing the signature requirements of certain exemption claim forms. The forms affected are:

- BOE-260, *Certificate and Affidavit for Exemption of Work of Art Claim for Exemption from Property Taxes.*
- BOE-260-A, *Certificate and Affidavit for Exemption of Certain Aircraft Claim for Exemption from Property Tax.*
- BOE-260-B, *Claim for Exemption from Property Taxes of Aircraft of Historical Significance.*

The existing requirement is that the claimant must annually sign the affidavit before a member of the assessor's office or a notary public. The requirement effective January 1, 2005, is that the claimant needs only to sign the affidavit under penalty of perjury.

Originally we informed you by way of LTA 2004/047, dated August 6, 2004, that we would not be changing the forms until the forms for 2006 are developed. We have since decided that it would be appropriate to make the change at this time for the 2005 lien date. Enclosed are the three forms indicated above reflecting the signature requirement change.

Also enclosed is a new copy of Board-prescribed form BOE-269-AH, *Claim for Veterans' Organization Exemption.* The new copy corrects the error of the revision number and date on page S2F from "REV. 4 (10-03)" to "REV. 5 (8-04)." Electronic versions of all four forms will be sent to those counties using the Adobe PageMaker desktop publishing program.

We regret any inconvenience these late changes may have caused. If you have any questions, please call Lloyd B Allred at (916) 324-7361 or e-mail at Lloyd.Allred@boe.ca.gov.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:lba
Enclosure