



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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2006/043

October 13, 2006

TO COUNTY ASSESSORS:

**CHANGES TO BOARD-PRESCRIBED FORMS FOR 2007  
AND CORRECTION OF DUE DATE OF FINAL PRINTS**

Senate Bill 1637 (Stats. 2006, Ch. 677) and Assembly Bill 3076 (Stats. 2006, Ch. 364) have been signed by the Governor and go into effect January 1, 2007. Among other sections, they amend Revenue and Taxation Code sections 75.21 and 69.5. The forms affected are:

- BOE-261-G, *Claim for Disabled Veterans' Property Tax Exemption*
- BOE-261-GNT, *Disabled Veterans' Exemption Change of Eligibility Report*
- BOE-60-AH, *Claim of Person(s) at Least 55 Years of Age For Transfer of Base Year Value to Replacement Dwelling*
- BOE-62, *Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling*

For the Disabled Veterans' forms, changes were made to allow an 85 percent or 90 percent reduction for late filing of the exemption on the supplemental roll; specify that the exemption applies as of the effective date of a disability rating as determined by the United States Department of Veterans Affairs; specify the proration of the exemption if the property becomes eligible for the exemption after the lien date; require that the exemption claim contain the claimant's social security number; and provide that the claims are not open to public inspection.

On the other two forms, in the "General Information" section, a new sentence was added to reflect the change in the law that provides for prospective relief.

Additional Letters To Assessors discussing in greater detail the changes made to the code sections affected by the two bills listed above will be sent to you at a later date. A summary of the specific changes made to the four forms is available upon request at the e-mail address indicated below.

Enclosed is a copy of the four revised forms to be used for the 2007-2008 filing season. If you are a county assessor on the e-mail subscriber group, electronic copies of the revised forms, in PageMaker 6.5, will be sent to you. If you have any questions, please call Lloyd B Allred at 916-324-7361 or e-mail at [Lloyd.Allred@boe.ca.gov](mailto:Lloyd.Allred@boe.ca.gov).

Additionally, on the checklists sent to you July 3, 2006, the due date for the final prints was stated as being Monday, February 12, 2007. Because February 12 is a state holiday, the due date for final prints will be Tuesday, February 13, 2007. We apologize for any inconvenience this may have caused.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:lba  
Enclosures