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Property Tax Exemptions for Religious Organizations

Church Exemption, Religious Exemption, and Religious Aspect of the Welfare Exemption

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1. Introduction

This publication is a guide for organizations that wish to file for and receive a property tax exemption on qualifying church property. It provides basic, general information on the California property tax laws that apply to the exemption of property used for religious purposes.

We use the word “church” in this publication as a generic term because the exemption for property used exclusively for religious worship is called the “church exemption” (see first bullet, below). The word is not meant to refer to any particular religious faith.

California property tax laws provide for three exemptions that may be claimed on church property:

- The *church exemption*, for property that is owned, leased, or rented by a religious organization and used exclusively for religious worship services.
- The *religious exemption*, for property owned by a religious organization and used exclusively for religious worship services and certain school activities. The exemption may also apply to leased personal property.
- The *welfare exemption*, for property owned by a religious organization and used exclusively for one or more of the above activities or any other religious activities. The exemption may also apply to leased property if *both* the lessor and lessee qualify. In other words, both the organization and property use must qualify for the exemption.

The exemptions apply to property taxes but not to special assessments such as district taxes.

For purposes of these exemptions, the term “used exclusively” means that the property is used exclusively for the stated exempt purpose and excluding any other use. However, uses that are incidental to or reasonably necessary to accomplish the organization’s exempt purpose are also allowed. Incidental uses must be directly connected with the exempt purpose and advance that purpose.

The church exemption and religious exemption are administered by the assessor of the county where the property is located. The State Board of Equalization’s (Board) role is to establish the forms and procedures necessary to claim these exemptions and to provide guidance to county assessors and others. The welfare exemption is administered jointly by the county assessor and the Board.

In some cases, the requirements for obtaining a church, religious, or welfare exemption are complex for first-time filers. The county assessor and the Board will provide guidance to help you obtain exemptions. But the assessor can grant a full exemption *only* if you file the proper claim form on time and show that the use of the property (or intended use if the property is under construction or newly acquired) qualifies it for the exemption.

This publication includes chapters that explain the exemptions and filing dates. It also includes exhibits you may find useful. They contain forms lists and indexes to the laws that apply to each of the exemptions covered by this publication.

If you would like to read the actual laws you can find the code sections on the Internet at www.leginfo.ca.gov/calaw.html.

In addition, Assessors' Handbook Section 267, *Welfare, Church, and Religious Exemptions*, discusses exemption requirements. The application is available on our website on the Assessors' Handbook page: www.boe.ca.gov/proptaxes/ahcont.htm.

Exhibit F contains contact information for the State Board of Equalization and the 58 county assessors.

This publication discusses only property tax exemptions. If you have questions about sales tax, you may wish to obtain a copy of Board publication 18, *Tax Tips for Nonprofit Organizations*. Ordering information is on page 16.

If you have questions after reviewing this publication, please contact your county assessor's office or the

County-Assessed Properties Division, MIC:64
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0064
Phone: 916-445-4982

Please note: This publication contains general information and is current as of the cover date. The law is complex and subject to change. If there is any conflict between the text of this publication and the law, any decisions will be based on the law and not the publication.

2. Terms used in this publication

Religion

The courts have defined a “religion” as having the following elements:

- A belief, not necessarily referring to supernatural powers,
- A cult involving a gregarious association openly expressing the belief (see *Note*, below),
- A system of moral practice directly resulting from adherence to the belief, and
- An organization within the cult designed to observe the tenets of the belief.

The *content* of a religious belief is not a matter of government concern. Neither the county nor the state should question the validity of a religious belief.

Note: In this context, a “cult” simply means a group of people who follow a system of religious beliefs and rituals.

Worship

The courts have defined “worship” as the formal observance of religious tenets or belief. Activities eligible for the church exemption are limited to “traditional ceremonial functions.”

Traditional ceremonial functions include regularly scheduled services attended by the full congregation of the church. They also include services attended by only some members of the congregation, such as weddings, funerals, baptisms, confirmations, Bar and Bat Mitzvahs, and similar ceremonies.

Real property

Real property means land or improvements. Real property is also the possession of, claim to, ownership of, or right to the possession of, land and improvements.

Improvements

Improvements include buildings, structures, fixtures, and fences erected on or attached to the land. Improvements also include fruit, nut-bearing, or ornamental trees and vines that are not growing naturally and that are not otherwise exempt from property tax, except date palms less than eight years old.

Personal property

Personal property is physical (“tangible”) property other than real property. Typical examples for purposes of this publication include furniture, instruments, books, banners, audiovisual equipment, candles, and other materials commonly used by religious organizations.

3. Church exemption

Property eligible for the church exemption

In general

The church exemption is available for buildings, the land they sit on, and personal property used *exclusively for religious worship* as of 12:01 a.m. on the January 1 property tax lien date. It is also available for property the church uses for parking.

Typical church activities that qualify property for the church exemption include the following:

- Regularly scheduled worship services with attendance and participation of the complete congregation.
- Sacramental activities such as baptisms, confirmations, Bar and Bat Mitzvahs, weddings, and funerals.
- Incidental and necessary uses of the property that support the primary religious worship use, such as administration, business meetings of the church governing body, religious instructional sessions, choir practice, and most activities of auxiliary organizations that answer to the local church authority.
- Sales of religious material to people attending worship services or from a church-operated reading room located on the same property as the church.
- Property *owned by the church* and needed to park the vehicles of those who attend or participate in religious worship provided that fees charged for parking do not exceed costs of operation and maintenance.
- Property *leased to the church* and needed to park the vehicles of those who attend or participate in religious worship when *all* of the following conditions are met:
 - ◆ The congregation has no more than 500 members.
 - ◆ The land and improvements are used only for qualified parking.
 - ◆ The lease requires the church to pay property taxes.
 - ◆ The county and the lessor (property owner) agree that the owner will pay real property taxes during a specified period if the leased property is used for a purpose other than qualifying parking.

Exception: The exemption may apply when other organizations use the church's property. Examples of uses that do not disqualify the property for the exemption include:

- Incidental use by nonprofit, charitable groups such as Boy or Girl Scouts, 4-H, or civic improvement groups. The incidental use may not interfere with the use of the property for religious worship. In addition, the church may not charge the organizations for the incidental use, except to recover the church's ordinary and necessary expenses for making the facility available for that use, such as janitorial and utility costs.
- Religious worship conducted by another church.

Caution: Before allowing another organization to use your church property, you should first determine whether the proposed use will disqualify the property from the church exemption. You may want to contact your assessor or the Board to determine whether the proposed use meets the requirements of the exemption.

Property under construction or demolition

Buildings under construction or in the course of construction, land required for their convenient use, and equipment in them may be eligible for the exemption if the intended use would qualify the property for the church exemption. “Course of construction” includes the demolition of a building with the intent to replace it with facilities that will be used only for an eligible activity.

Property acquired after the January 1 lien date

Property acquired by an existing or newly formed organization on or after the January 1 lien date may be eligible for a full or partial exemption (see *Note*, below). Both of the following conditions must be met:

- A qualifying use or preparation for a qualifying use (construction, painting, remodeling, and similar activities) must start immediately after the acquisition.
- The building must be completed and used in a way that qualifies it for the exemption without unnecessary delay.

Note: Newly acquired or constructed property is subject to two property tax assessments: a regular (“roll”) assessment and a “supplemental” assessment. The exemption rules are different for each assessment. Your county assessor can explain them to you.

Property leased to church

Whether owned by the church or leased to it, property is eligible for the church exemption as long as it is used only for religious worship or for parking by people attending a church activity (see previous page). Leased property will qualify for the exemption only if the church leases it *by the January 1 lien date*.

The law provides that the reduction in property taxes on leased property granted the church exemption must benefit the church. If the lease or rental agreement does not state that the rent has already been reduced to reflect the property tax exemption, the church must receive a future rent reduction in proportion to the tax reduction that results from the exemption. Or if the church has already paid rent on months covered by the exemption, the landlord must make a proportional, prorated refund.

Filing for the church exemption

Original filing

To apply for the church exemption, a claim form must be filed *each year* with the assessor of the county where the property is located. If a church owns and uses property and

also allows another church to use that property, *both churches* must file church exemption claim forms. In the case of leased property,

- The church or religious organization leasing the property (lessee) may file a church exemption claim form, or
- The owner/lessor may file a *Lessor's Exemption Claim* form and have the user/lessee church complete the affidavit stating that the user/lessee church uses the property only for religious worship.

The appropriate forms are available from the county assessor. They are BOE-262-AH, *Church Exemption*, and BOE-263, *Lessor's Exemption Claim*.

For filing deadlines, see chapter 7, "Filing deadlines," which begins on page 14.

Annual filing

You must file for the church exemption every year. After the exemption is originally granted, the county assessor will mail you an exemption form before the January 1 lien date. (*Exception:* The assessor will not mail forms to owners of property sold during the year.) If you have been granted a church exemption and do not receive a form in early January, be sure to contact the assessor immediately.

4. Religious exemption

Property eligible for the religious exemption

In general

The religious exemption is available for certain real property owned by a church ("owner church"). It may also be available for personal property.

The exemption is available for the real and personal property of an owner church that

- Conducts worship services on the property, *and*
- Operates one or more schools on the same property, specifically preschools, nursery schools, kindergartens, elementary schools, secondary schools, or any combination. The exemption is *not* available if the only school on the property is a college-level school. But it is available if the church operates a college-level school *and* schools of less than college level on the property.

Property used *only* for school purposes does not qualify for the religious exemption, but it may qualify for the welfare exemption (see page 8).

The religious exemption is also available for property owned and operated by a church and used for religious worship and school purposes when the owner allows another church ("user church") to do any of the following:

- Use the property part-time for religious worship.
- Operate a school as described in the second bullet above.
- Use the property part-time for religious worship or to operate a school as described.

The user church may be able to obtain the religious exemption on its personal property. In this situation, both churches must file for the religious exemption.

Examples

Church conducting worship services and operating a church school on its own property. Alpha Church owns a church building, a dining/social hall, a gym, ball fields, parking, and classroom buildings. Alpha Church conducts worship services in the church building and operates a K-12 school on the rest of the property. Alpha Church can file for the religious exemption for its real and personal property.

Church conducting worship services and operating school on another church's property. Alpha Church, described in the example above, allows Beta Church to conduct worship services in Alpha's church building on Sunday evening and to operate a preschool in one of its classrooms. Beta Church can file for the religious exemption for its personal property only. To receive an exemption, both churches must file claim forms.

Additional eligible property

In addition to the property described on the previous page, the following property is eligible for the religious exemption:

- Under certain conditions, property owned by the church and needed for church parking.
- Property owned by the church and leased to a public school for public school purposes, provided the church files an annual *Lessor's Exemption Claim* form.
- Buildings under construction or in the course of construction, land required for their convenient use, and equipment in them if the intended use would qualify the property for exemption. "Course of construction" includes the demolition of a building with the intent of replacing it with facilities that will be used exclusively for an eligible activity.
- Property acquired on or after the January 1 lien date, provided (1) a qualifying use or preparation for a qualifying use (construction, painting, remodeling, etc.) starts immediately after the acquisition, and (2) the building is then completed and used in an exempt way without unnecessary delay.

Other uses

Caution: Before allowing another organization to use your property, you should first determine whether the proposed use will disqualify the property from the religious exemption. You may want to contact your assessor or the Board to determine whether the proposed use meets the requirements of the exemption.

Property used for religious worship and religious schools may remain eligible for the exemption if the property is used for incidental purposes by nonprofit, charitable local civic groups on an occasional basis, for example, occasional meetings of Boy or Girl Scouts, 4-H, or nonprofit charitable groups. The incidental, occasional use may not interfere with the use of the property for religious worship or religious schools. In addition, the church may not charge the organizations for this use, except for the ordi-

nary and necessary amounts the church pays to make the facility available for that use, such as janitorial and utility costs.

Please note: If the use of a church property by an unrelated nonprofit organization does not meet the conditions described on the previous page, the property would not be eligible for the religious exemption. However, the property might be eligible for the welfare exemption if both organizations claim and qualify for that exemption (see below).

Filing for the religious exemption

One-time filing

You only need to apply one-time for the religious exemption. Once it is granted, the exemption remains in effect until it is terminated or the property is no longer eligible.

Original filing

To apply for the religious exemption, the church must file a claim form BOE-267-S, *Religious Exemption*, with the county assessor where the property is located (see list of assessors on page 26). The form is available from the county assessor.

For filing deadlines, see chapter 7, “Filing deadlines,” which begins on page 14.

Annual change in eligibility or termination notice

Once the religious exemption has been established, the county assessor must mail form BOE-267-S-Notice, *Religious Exemption Change in Eligibility or Termination Notice*, each year to property owners who received the exemption in the prior year. The notice asks whether the property is still being used for an exempt purpose. It serves as a reminder to terminate or modify the exemption if

- The property has been sold, or
- On January 1 of the current year, all or a portion of the tax-exempted property is used for an activity that does not qualify for the exemption.

If portion of the property that was denied the exemption in the prior year is now being used for an eligible activity, you should notify the county assessor so that the exemption can be adjusted to reflect the change.

Penalties of up to \$250 apply if the property owner does not notify the county assessor and terminate the exemption when the property is no longer eligible.

You should return the form by the deadline specified on it. However, the law allows you to file a termination notice as late as June 30, or by 5 p.m. the next business day if June 30 is a Saturday, Sunday, or legal holiday.

5. Welfare exemption (religious aspect)

Property eligible for the welfare exemption

The welfare exemption is available for property *owned by a religious organization* that uses the property *exclusively for religious purposes*, including worship and school activities. While this pamphlet discusses only how the welfare exemption relates to property owned by religious organizations, the exemption is also available for property owned by other organizations and used exclusively for charitable, scientific, or hospital purposes.

Eligible property uses

Certain uses of property by a church or religious organization do not qualify for the church or religious exemption. However, they may qualify for the welfare exemption. Eligible uses include, but are not limited to

- Administrative offices for two or more churches (such as diocese or district headquarters).
- Social halls, community centers, and youth centers.
- The primary residence of clergy (for example, pastor, minister, rabbi, imam, or priest) when the use of the property is incidental to and reasonably necessary to accomplish the nonprofit religious organization's exempt purpose.
- Retreats, monasteries, convents, housing for missionaries on furloughs, and housing for certain other employees and volunteers.
- Reading rooms not located on the church premises.
- Novitiates and seminaries. *Please note:* Some seminaries should file for the college exemption instead—contact your county assessor for information.
- Homes for aged people or people with disabilities, orphanages, rescue missions, halfway houses for ex-addicts or parolees, and lower-income housing.
- Camps and conference grounds.
- Hospitals.
- Social welfare and relief for the needy (actual aid—money, meals, etc.).
- Emergency or temporary shelters and related facilities for homeless individuals and families.
- Regularly operated thrift stores *only* when they are part of a planned rehabilitation program for people with mental disabilities, physical disabilities, or both. *Please note:* If you operate a thrift store and hope to make tax-exempt sales there, you must first obtain the welfare exemption on the property. See Board publication 18, *Tax Tips for Nonprofit Organizations* (ordering information is found on page 16).
- Bingo, when allowed by local ordinances, provided the property is primarily used for exempt activities and the bingo proceeds are used for the organization's religious purposes. A property used primarily or solely for playing bingo, such as a bingo parlor, does not qualify.

- Property needed for parking the vehicles of people participating in a religious activity.

Property under construction or demolition

Buildings under construction or in the course of construction, land required for their convenient use, and equipment in them may be eligible for the exemption if their intended use would qualify the property for the welfare exemption. “Course of construction” includes the demolition of a building with the intent to replace it with facilities that will be exclusively used for an eligible activity.

Property acquired after the January 1 lien date

Property acquired after the January 1 lien date may be eligible for the exemption provided both of the following conditions are met:

- A qualifying use or preparation for a qualifying use (construction, painting, remodeling, and so forth) starts immediately after the acquisition.
- The building is completed and used in a way that qualifies for the exemption without unnecessary delay.

Real and personal property leased to a claimant

Leased property is not eligible for the welfare exemption unless both the owner and operator are eligible organizations and both file and qualify for the exemption.

Property owned by a claimant and used by others

Property, or portions of the property, owned by a claimant and used by another organization is not eligible for the welfare exemption unless certain specific requirements are met. Some of these requirements are complex, especially for the first-time filer. Before allowing another organization to use the property you own, you should first determine whether the proposed use will disqualify the property from the welfare exemption. You may want to contact your assessor or the Board to determine whether the proposed use meets the requirements of the exemption.

Property owned by one organization and eligible for the welfare exemption may still qualify for the exemption when used by another organization (“user organization”) provided the use of the property is incidental to the primary activities of the user organization *and* one of the following applies:

1. The user organization qualifies for the welfare exemption and the organization files for and receives the exemption.
2. The user organization is a public school or an exempt government entity that uses the property for an activity that would qualify for the exemption if carried out by the property owner. The property owner must file a copy of the lease agreement with the exemption claim form.
3. The user organization holds meetings on the property and *all* of the following apply:
 - ◆ The meetings are incidental to the organization’s primary activities.
 - ◆ The meetings are not fundraising meetings or activities (the direct solicitation of money, property, or goods).

- ◆ The meetings are not held more than once a week.
- ◆ The organization qualifies as a tax-exempt organization under Internal Revenue Code section 501(c)(3) or 501(c)(4) or California Revenue and Taxation Code section 23701d or 23701f
- ◆ The user organization and its use of the property meet all the legal requirements found in Revenue and Taxation Code section 214, subdivision (a), paragraphs (1) through (5).

Requirement number 3 above is the most complex. In general, the requirement permits some uses of the property by charitable and nonprofit fraternal and trade organizations. However, a group may not use the property for fraternal, lodge, or social club purposes or for fundraising since those purposes are not religious, hospital, scientific, or charitable.

The user organization or property owner must file with the assessor copies of current, valid letters or rulings from the IRS and Franchise Tax Board and the organization's latest applicable federal income tax return.

Filing for the welfare exemption

The welfare exemption is administered jointly by the county assessor and the Board. The Board determines whether an organization is *eligible* for the welfare exemption, and the county assessor determines whether an organization's property *qualifies* for the exemption, based on the use of the property. Filing for the exemption is a two-step process:

- Filing for an *Organizational Clearance Certificate* from the Board.
- Filing a welfare exemption claim with the county assessor.

Filing for an *Organizational Clearance Certificate* with the Board of Equalization

To be eligible for the welfare exemption on its property, an organization must first obtain an *Organizational Clearance Certificate* from the Board.

Qualifications. To qualify for an *Organizational Clearance Certificate*, a religious organization must meet *all* of the following conditions:

- The claimant must be a nonprofit organization (corporation, association, trust, limited liability company [LLC]).
- The organization must be exempt from federal or state income taxes under Internal Revenue Code section 501(c)(3) or Revenue and Taxation Code section 23701d.
- The organization must be exclusively organized and operated for religious purposes.
- The religious organization's formative documents (articles of incorporation for corporations, articles of organization for LLCs, or comparable instruments for unincorporated entities: bylaws, trust, articles of association) must include two statements: an "irrevocable dedication" clause and a "dissolution clause." The irrevocable dedication clause must state that the organization's property is irrevocably dedicated to religious purposes. The "dissolution clause" must state that upon liquidation, dissolution, or abandonment of the owner, the organiza-

tion's assets will be distributed to a fund, foundation, or corporation exclusively organized and operated for religious, charitable, hospital, or scientific purposes or any combination of those purposes.

- The organization's employee compensation is consistent with that provided for similar jobs in the same geographic area, and the organization uses its resources to further its exempt purpose rather than to provide significant personal benefit to anyone. Excessive compensation or the use of organizational resources for private benefit may be considered "private inurement," which means the improper transfer of the organization's income or assets to an individual solely because of a close association with the organization and not to further its exempt purpose.

Filing process. To request an *Organizational Clearance Certificate*, you must file claim form BOE-277, *Claim for Organizational Clearance Certificate – Welfare Exemption* with the Board. The form is available on the Board's website at www.boe.ca.gov/proptaxes/welfareclaimforms.htm.

When you file for the first time, you must submit the following documents with your claim form:

- A certified copy of articles of incorporation, articles of organization, or comparable instrument for an unincorporated entity (bylaws, articles of association, constitution), with all amendments and revisions.
- A letter showing that the organization is exempt from federal income tax under Internal Revenue Code section 501(c)(3) or state franchise or income tax under Revenue and Taxation Code section 23701d. If your organization is a nonprofit, limited liability company (LLC), you must submit the tax-exempt letters for all LLC members (except a member that is a government entity).
- Financial statements: balance sheet and income statement.
- Documents showing the type of activities conducted by your organization.

Certificate issuance. The Board will review the documents you submit and determine whether your organization is eligible for the welfare exemption. If it is, the Board will issue an *Organizational Clearance Certificate for Welfare or Veterans' Organization Exemption* (Form BOE-277-OC). The certificate is valid until the Board determines that your organization no longer meets the requirements. The Board maintains a list of organizations that have valid certificates, which is posted on its website and updated quarterly.

If the Board determines that your organization is not eligible for the exemption, staff will notify you on a *Welfare or Veterans' Organization Exemption, Organizational Clearance Certificate Finding Sheet* (form BOE-277-F).

Original filing with the county assessor

In addition to filing a claim for an *Organizational Clearance Certificate*, you must file a welfare exemption claim with the county assessor in the county where you own real or personal property and are seeking the welfare exemption. To request the welfare exemption, you must file form BOE-267, *Claim for Welfare Exemption (First Filing)*. Welfare exemption claim forms, also known as affidavits, are available from the assessor.

For filing deadlines, see chapter 7, "Filing deadlines," which begins on page 14.

Qualifications review. The assessor will review your claim to determine whether the *use of the property* qualifies for the exemption. An eligible religious organization must use the property only for religious, or religious-charitable purposes and activities. The assessor may not approve a claim until the organization has a Board-issued organizational clearance certificate.

The assessor will check to see whether *all* of these required conditions apply:

- The real property is recorded in your organization’s name (not required if you have a taxable “possessory interest” in (right to use) public property.)
- The property is used for an eligible activity and does not exceed the amount of property reasonably necessary to accomplish the exempt purpose.
- The property is used for an eligible activity and, except for occasional fundraising activities, not for commercial, profit-making purposes unrelated to the organization’s exempt purpose. See “Eligible property uses,” on page 9.

Note: This restriction generally does *not* apply to income an organization generates in the course of carrying out its exempt purpose. For example, a hospital may charge its patients and a nonprofit school may charge tuition.

- The property, or any portion of it, is not leased to a person or entity for an unrelated purpose that does not qualify for the exemption.
- The property, or any portion of it, is not leased systematically to generate rental revenue.
- Your organization has a valid *Organizational Clearance Certificate* issued by the Board.

Annual filing

You must file a claim for the welfare exemption every year. After you are granted exemption on a property, you will need to file Form BOE-267-A, *Claim for Welfare Exemption (Annual Filing)* by the deadlines shown on page 14 (February 15 for full exemption, later for partial exemption). The assessor should send you a form each year. But you are required to file an annual form whether or not you receive one from the assessor.

6. Property that does not qualify for any exemption

Contrary to common belief, some property owned by religious organizations does not qualify for any property tax exemption. Typical examples are explained below.

Vacant, unused, or excess property

Property that is vacant, unused, or excess on the January 1 property tax lien date is not eligible for exemption for the following reasons:

- Revenue and Taxation Code sections 206 requires exclusive use of property for *religious worship purposes*.
- Revenue and Taxation Code section 207 require exclusive use of property for *religious worship and school activities*.

- Revenue and Taxation Code section 214, subdivision (a) requires *exclusive use of property for the organization's exempt purpose*. Section 214, subdivision (a)(3) requires *use of the property for the actual operation of an exempt activity*.

The intent to use the property at a later date does not make the property eligible. The assessor cannot allow an exemption until the January 1 lien date after a qualifying use begins.

In this context, “excess property” is property in excess of what your organization reasonably needs or is using for your exempt purposes and activities.

Property under construction or demolition

Property acquired before the January 1 lien date. An exemption cannot be granted under Revenue and Taxation code sections 206, 207, 214.1 or 214.2, on property acquired before the January 1 property tax lien date of the year in which the exemption is first claimed if construction, demolition, or remodeling of an existing structure has not started as of that January 1 lien date.

However, property acquired *after* the January 1 lien date may qualify for a full or partial church, religious, or welfare exemption as of the acquisition date under Revenue and Taxation Code section 271 (see *Note*, next page), provided both of the following conditions are met:

- Construction, demolition, remodeling, and so forth starts immediately after the acquisition.
- The building is then completed and used in a way that qualifies for the exemption without unnecessary delay.

The *intent* to begin construction, demolition, or remodeling, and a qualifying use at a later date does not qualify the property for the exemptions.

Note: Newly acquired or constructed property is subject to two property tax assessments: a regular (“roll”) assessment and a “supplemental” assessment. The exemption rules are different for each assessment. Your county assessor can explain them to you.

Property used for fundraising (commercial in nature)

An organization’s use of its property on a regular basis for fundraising activities that are commercial in nature and compete with business enterprises may be grounds for denying an exemption. Competitive and commercial fundraising activities are viewed as revenue-generating activities unrelated to an organization’s exempt purpose even when the proceeds are used for exempt purposes and activities.

Thrift stores

Thrift stores are not eligible for exemption unless they are part of a planned, formal rehabilitation program. In those cases, they may be exempt under the welfare exemption (see page 8).

7. Filing deadlines

The filing deadlines are the same for the church, religious, and welfare exemptions. All deadlines listed in this section are extended to the next business day if they occur on a Saturday, Sunday, or legal holiday. For mailed claims, the postmark date is considered the filing date.

Property owned or leased on the January 1 lien date

You must file a claim form with the county assessor by February 15 of the first year you claim the exemption to receive the full, 100 percent exemption for property you own or lease on the January 1 lien date.

For example, to receive the exemption for fiscal year 2007-08, which runs from July 1, 2007, through June 30, 2008, you must file by February 15, 2007.

Late claims

You may receive a partial exemption for the year if you file the exemption claim after February 15. If you file

- From February 16 through December 31, you may receive a 90 percent exemption.
- On or after the following January 1, you may receive an 85 percent exemption.

If property taxes have not been paid on property eligible for the exemption, you may file a late claim at any time to request exemption and cancel the back taxes due (see *Please note*, below).

If property taxes have been paid on property eligible for the exemption, you may file a late claim up to four years from the date the tax was originally paid. If the exemption is granted, the county will refund the taxes to whoever paid them (see *Please note*, below).

Example

On December 9, 2003, you paid the first installment for property tax assessed for fiscal year July 1, 2002, through June 30, 2003. To receive a refund of the tax you paid, you must file an exemption claim no later than December 8, 2007—four years after you originally paid the tax.

Please note: If you file a late claim, the assessor may charge you or retain up to \$250 in tax, penalty, and interest.

Property acquired after the January 1 lien date

If your church or religious organization acquires property after the January 1 property tax lien date, you may file for the exemption provided you immediately use the property in a way that qualifies for the exemption. To receive the exemption, you must file by whichever one of these dates occurs first:

- Ninety days after the first day of the month following the month in which you acquired the property. For example, if you acquired the property on May 15, 2007, you would need to file within 90 days of June 1, 2007.
- February 15 of the following year.

If you file a claim for property acquired after this deadline, the assessor may refund 85 percent of any tax, penalty, and interest paid or cancel 85 percent of any tax, penalty, or interest due.

If your organization has not previously been granted an exemption for other property, you must file two claim forms for property you acquire between January 1 and May 31: one for a prorated exemption through June 30 (current fiscal year) and one for the full exemption for the fiscal year starting July 1.

Property that is not immediately used for an exempt purpose is taxable and may not be considered for the exemption until the next January 1 lien date.

Organizations that form after the January 1 lien date

Organizations that form after the January 1 lien date may file for any of the exemptions effective the date they organized. See “Property acquired after the January 1 lien date,” on the previous page, for deadlines and requirements.

8. For more information

Publications and Forms

Publications

The Board publishes a variety of publications that may interest you, including

- 18 Tax Tips for Nonprofit Organizations (sales tax information)
 - 29 California Property Tax; an Overview
 - 51 Guide to Board of Equalization Services (includes full publications list)
 - 70 The California Taxpayers’ Bill of Rights
- Assessors’ Handbook Section 267, Welfare, Church, and Religious Exemptions

These publications are available on the Internet at www.boe.ca.gov. To order a printed copy, use the online ordering form on the website or call the Board’s Information Center at 800-400-7115 (TDD/TTY: 800-735-2929).

Copies are also available at Board field offices.

Forms

While you should obtain exemption claim forms from your county assessor, some sample forms are on the Board’s website at www.boe.ca.gov/proptaxes/welfareorgexemp.htm.

A link to the *Organizational Clearance Certificate* application form is at www.boe.ca.gov/proptaxes/welfareorgreq.htm.

Website: www.boe.ca.gov

In addition to copies of selected publications, the Board's website also includes an ordering system for forms and publications, Board meeting dates, county assessors' office information, and other helpful information about the Board and the programs it administers.

Taxpayers' Rights Advocate

If you have not been able to resolve a disagreement through normal channels, we encourage you to contact our Taxpayers' Rights Advocate for help:

Taxpayers' Rights Advocate, MIC:70

State Board of Equalization

P.O. Box 942879

Sacramento, CA 94279-0070

Toll-free telephone: 888-324-2798

Telephone: 916-324-2798

Fax: 916-323-3319

Board Member contact information

To contact your Board of Equalization Member, see www.boe.ca.gov/members/board.htm

EXHIBIT A

Index to Church Exemption Laws

EXEMPTION LAWS

1. Nature of exemption — sections 3(f), 4(d), and 5, article XIII, California Constitution.
2. Qualifications — church, parking, leased property — sections 206, 206.1, and 206.2, Revenue and Taxation Code.
3. What qualifies
 - a. Church — section 3(f), article XIII, California Constitution, and section 206, Revenue and Taxation Code.
 - b. Church parking — section 4(d), article XIII, California Constitution, and section 206.1, Revenue and Taxation Code.
 - c. Leased property — section 206.2, Revenue and Taxation Code.
 - d. Under construction — section 5, article XIII, California Constitution.
4. Authority to prescribe, State Board of Equalization — section 33, article XIII, California Constitution, and section 251, Revenue and Taxation Code.
5. Procedure, time for annual filing
 - a. File affidavit annually — section 254, Revenue and Taxation Code.
 - b. Time to file, February 15 — section 255, Revenue and Taxation Code.
 - c. Assessor to mail form — section 256, Revenue and Taxation Code.
6. Late filing — section 270, Revenue and Taxation Code.
7. Property acquired after the January 1 lien date; Organizations formed after the January 1 lien date — section 271, Revenue and Taxation Code.
8. Exemption of supplemental assessments, sections 75.21, 75.22, Revenue and Taxation Code.
9. Waive exemption — section 6, article XIII, California Constitution and section 260, Revenue and Taxation Code.
10. Claim form
 - a. Public record — section 408, Revenue and Taxation Code.
 - b. Destroy — three years, seven years — section 465, Revenue and Taxation Code.
11. Incorrect exemption — section 531.1, Revenue and Taxation Code.
12. Assessor's Denial of Exemption – Property Tax Rule 302(b). No county assessment appeals board hearing on assessor's denial of exemption.

EXHIBIT B

Index to Religious Exemption Laws

1. Nature of exemption — sections 4(b) and 5, article XIII, California Constitution.
2. Qualifications — Church, church and school, parking, leased property — sections 206.1, 207, and 207.1, Revenue and Taxation Code.
3. What qualifies
 - a. Church, church and school — section 207, Revenue and Taxation Code.
 - b. Parking — section 206.1, Revenue and Taxation Code.
 - c. Leased personal property — section 207.1, Revenue and Taxation Code.
 - d. Under construction — section 5, Article XIII, California Constitution.
4. Authority to prescribe, State Board of Equalization — section 33, Article XIII, California Constitution, and section 251, Revenue and Taxation Code.
5. Procedure, time for filing
 - a. File affidavit, one-time filing — section 257, Revenue and Taxation Code.
 - b. Time to file, February 15 — section 255, Revenue and Taxation Code.
 - c. Assessor to mail notice — section 257.1, Revenue and Taxation Code.
6. Late filing — section 270, Revenue and Taxation Code.
7. Property acquired after the January 1 lien date; Organizations formed after the January 1 lien date — section 271, Revenue and Taxation Code.
8. Exemption of supplemental assessments, sections 75.21, 75.22 of the Revenue and Taxation Code.
9. Waive exemption — section 6, Article XIII, California Constitution, and section 260, Revenue and Taxation Code.
10. Claim form
 - a. Public Record — section 408, Revenue and Taxation Code.
 - b. Destroy, three years, seven years — section 465, Revenue and Taxation Code.
11. Incorrect exemption — sections 257 and 531.1, Revenue and Taxation Code.
12. Property Tax Rule 302(b) — No county assessment appeals board hearing on assessor's denial of exemption.

EXHIBIT C

Listing of Forms, Church, and Religious Exemptions

The following is a listing of claim forms for use by organizations filling with the assessor:

- *BOE-262-AH, Church Exemption*

Claim form filed to request exemption on property owned by the church or leased to the church if the property is used exclusively for religious worship or for parking by persons attending any church activity. Claim form must be filed on an annual basis.

- *BOE-263, Lessor's Exemption Claim*

Claim form filed by lessor to request exemption on property used by the church or religious organization if the property is used exclusively for religious worship or for parking by persons attending any church activity. Claim form must be filed on an annual basis.

- *BOE-267-S, Religious Exemption Claim*

Claim form filed to request exemption on property owned by the church or leased to the church if the property is used for religious worship and if church operates its own preschool, nursery school, kindergarten, elementary/secondary school, or both schools of collegiate grade and schools of less than collegiate grade. Claim form filed one time.

- *BOE-267-SNT, Religious Exemption Change in Eligibility or Termination Notice*

Claim form annually mailed by the county assessor to recipients of the Religious Exemption. Claimant must file claim form if the property has been sold or if all or a portion of the property that received the exemption in the prior year is used for an activity that no longer qualifies for the exemption.

Forms for filing purposes *must* be obtained from the assessor in the county in which the property is located (see listing of County Assessors on page 25.) Additionally, a listing of county assessors is available on the Board's website (www.boe.ca.gov) and can be accessed by selecting (1) Property Tax, (2) Listing of County Assessors.

EXHIBIT D

Index to Welfare Exemption Laws

1. Nature of exemption — sections 4(b) and 5, article XIII, California Constitution.
2. Qualifications
 - a. Religious, hospital, scientific, charitable purposes — section 214, Revenue and Taxation Code.
 - b. Qualifying organizations/entities — section 214(a), Revenue and Taxation Code, and Property Tax Rule 136.
 - c. Irrevocable dedication — sections 214(a)(6) and 214.01, Revenue and Taxation Code and Property Tax Rule 143.
 - d. Exemption from income tax — sections 214(a) and 214.8, Revenue and Taxation Code.
 - e. Recordation Requirement — section 261, Revenue and Taxation Code.
 - f. Financial statements — sections 254 (a), 254.5, and 254.6(c)(1), Revenue and Taxation Code.
3. What qualifies
 - a. Religious, hospital, scientific, charitable — section 214, Revenue and Taxation Code.
 - b. Occasional use by others — section 214(a)(3)(D), Revenue and Taxation Code.
 - c. Schools — sections 214(b), 214.4 and 214.5, Revenue and Taxation Code.
 - d. Nursery schools — sections 214(c) and 221, Revenue and Taxation Code.
 - e. Homes for the aged or handicapped — section 214(f), Revenue and Taxation Code.
 - f. Lower income housing — section 214(g), Revenue and Taxation Code, and Property Tax Rules 140, 140.1, and 140.2.
 - g. Leased to government — section 214.6, Revenue and Taxation Code.
 - h. Bingo — section 215.2, Revenue and Taxation Code.
 - i. Under construction, demolition — section 5, article XIII, California Constitution and sections 214.1 and 214.2, Revenue and Taxation Code.
 - j. Emergency shelter — section 214(h), Revenue and Taxation Code.
 - k. Housing for employees — section 214(i), Revenue and Taxation Code, and Property Tax Rule 137.
4. Authority to prescribe, State Board of Equalization — section 33, article XIII, California Constitution; sections 251(a) and 254.5(g), Revenue and Taxation Code; and sections 15606(c)(d)(e)(f), and (g), Government Code.
5. Procedure, time for annual filing
 - a. File affidavit annually — section 254, Revenue and Taxation Code.
 - b. Time to file, February 15 — sections 254.5 and 255, Revenue and Taxation Code.
 - c. Assessor to review property use, issue finding — section 254.5, Revenue and Taxation Code.
 - d. Board to review organization's qualifications, issue finding — section 254.6, Revenue and Taxation Code.
6. Late filing — section 270, Revenue and Taxation Code.
7. Property acquired after the January 1 lien date; Organizations formed after the January 1 lien date — section 271, Revenue and Taxation Code.
8. Exemption of supplemental assessments, sections 75.21, 75.22, Revenue and Taxation Code.
9. Waive exemption — section 6, Article XIII, California Constitution and section 260, Revenue and Taxation Code.
10. Claim form
 - a. Public record — section 408, Revenue and Taxation Code.
 - b. Destroy — three years, seven years — section 465, Revenue and Taxation Code.
11. Incorrect exemption — sections 531.1, 254.5(e), 254.5(f), and 254.6, Revenue and Taxation Code.
12. Denial of exemption — Board of Equalization: Organization may file an appeal, section 254.6, subd. (e)(3). Denial of Exemption — Assessor: Property Tax Rule 302(b) — no county assessment appeals board hearing on assessor's denial of exemption.

EXHIBIT E

Listing of Forms, Welfare Exemption

Forms Filed with the Board and Assessor and Notification Forms Pertaining to the Religious Aspect of the Exemption

Claim Forms Filed by Organizations

The following is a listing of claim forms for use by organizations filing with the Board of Equalization:

- *BOE-277, Claim for Organizational Clearance Certificate – Welfare Exemption*
Claim form filed by a nonprofit organization to request an *Organizational Clearance Certificate*, which is needed before the assessor can grant a welfare exemption.
- *BOE-277-P, Periodic Filing for Organizational Clearance – Welfare or Veterans' Organization Exemption*
Claim form filed by nonprofit organizations to provide updated information on a periodic basis upon request by the Board. (Only organizations that have previously met the organizational requirements of section 214 and hold a valid *Organizational Clearance Certificate* must file such forms.)

The forms listed above are available on the Board's website (www.boe.ca.gov) and can be accessed by selecting (1) Property Tax, (2) Welfare and Veterans' Organizations Exemptions, and (3) Organizational Requirements and Organizational Clearance Certificate Claim Forms.

Notification Forms Issued by the Board

The following forms are used by the Board to notify organizations of findings concerning eligibility for exemption:

- *BOE-277-F, Welfare or Veterans' Organization Exemption Organizational Clearance Certificate Finding Sheet*
Board form to notify organization of findings after review of claim for organizational clearance certificate and associated organizational information.
- *BOE-277-F1, Welfare or Veterans' Organization Exemption Organizational Clearance Certificate – Preliminary Notice*
Board form to notify organization as to specific findings of ineligibility and what action the organization may do in response to such findings.
- *BOE-277-F2, Welfare or Veterans' Organization Exemption Organizational Clearance Certificate – Final Notice*
Board form to notify organization of exemption eligibility after review of additional information submitted by organization in response to *Preliminary Notice* (BOE-277-F1), also provides information concerning appeal rights.
- *BOE-277-OC, Organizational Clearance Certificate for Welfare or Veterans' Organization Exemption*
Certificate issued to organizations by Board if organizational requirements of section 214 are met. Form is submitted by claimants to county assessors with an exemption claim to indicate that the organization meets the qualifications for exemption.

A sample of each of the above listed notification forms are available on the Board's website www.boe.ca.gov and can be accessed by selecting (1) Property Tax, (2) Welfare and Veterans' Organizations Exemptions.

EXHIBIT E *(continued)***Claim Forms Filed by Organizations**

The following is a listing of claim forms for use by organizations filing with the assessor:

- *BOE-267, Claim for Welfare Exemption (First Filing)*
Claim form for initial request for Welfare Exemption for a specific property when the claimant is a new filer in a county or when seeking exemption on a new location in the county.
- *BOE-267-A, Claim for Welfare Exemption (Annual Filing)*
Claim form filed to request exemption on an annual basis after initial “been met” finding. May be filed on properties that were granted exemption in the prior year.
- *BOE-267-H, Welfare Exemption Supplemental Affidavit, Housing – Elderly or Handicapped Families*
Supplemental affidavit filed annually to certify eligibility for welfare exemption for housing used for elderly or handicapped families under Revenue and Taxation Code section 214(f), to document qualifying households within income limits and residential units eligible for exemption.
- *BOE-267-L, Welfare Exemption Supplemental Affidavit, Housing – Lower-Income Households*
Supplemental affidavit filed annually to certify exemption eligibility for property used for low-income housing under Revenue and Taxation Code section 214(g), document qualifying households within income limits and residential unit eligible for exemption.
- *BOE-267-R, Welfare Exemption Supplemental Affidavit, Rehabilitation – Living Quarters*
Supplemental affidavit filed annually to certify that the property is used for the claimant’s rehabilitation program for employees or to provide associated living quarters.

A sample of each of the above listed forms is available on the Board’s website (www.boe.ca.gov) and can be accessed by selecting (1) Property Tax, (2) Welfare and Veterans’ Organizations Exemptions, and (3) Use Requirements and Exemption Claim Forms. Please note that the sample forms are provided solely for informational purposes. Forms for filing purposes *must* be obtained from the assessor in the county in which the property is located (see listing of county assessors on page 25). Additionally, a listing of county assessors is available on the Board’s website (www.boe.ca.gov) and can be accessed by selecting (1) Property Tax, (2) Listing of County Assessors.

Notification Form Issued by Assessors

The following is a form used by assessor to notify a claimant of findings concerning eligibility for exemption:

- *BOE-267-F, Welfare or Veterans’ Organization Exemption, Assessor’s Finding on Qualification of Property Use*
Assessors’ form to notify claimant of findings after review of property use only if the property or portion of the property is ineligible for exemption. The form is also used to notify claimants of exemption approval when the claimant is filing for exemption for the first time in a location or in a country.

A sample of the notification form is available on the Board’s website (www.boe.ca.gov) and can be accessed by selecting (1) Property Tax, (2) Welfare and Veterans’ Organizations Exemptions, and (3) Denial of Welfare or Veterans’ Organization Exemption.

EXHIBIT F

Listing of Offices of Board of Equalization and County Assessors

Board Members

District	Member	Office Addresses	Telephone
First	Betty T. Yee	455 Golden Gate Avenue, Suite 10500 San Francisco, CA 94102	415-557-3000
Second	Bill Leonard	400 Capitol Mall, Suite 2340 Sacramento CA 95814	916-445-2181
Third	Michelle Steel	550 Deep Valley Drive, Suite 355 Rolling Hills Estates, CA 90274	310-377-5731
Fourth	Jerome E. Horton	1100 Corporate Center Drive, Suite 203 Monterey Park, CA 91754	323-980-1221
State Controller	John Chiang	660 South Figueroa Street, Suite 2050 Los Angeles CA 90017	213-333-6010

Executive Administration

Executive Officer	Office Addresses	Telephone
Executive Director Ramon J. Hirsig	450 N Street, MIC:73, P.O. Box 942879 Sacramento CA 94279-0073	916-445-1441
Chief Counsel Kristine Cazadd	450 N Street, MIC:83, P.O. Box 942879 Sacramento CA 94279-0083	916-445-4380
Acting Assistant Chief Counsel Tax and Fee Programs Division Robert Lambert	450 N Street, MIC:82, P.O. Box 942879 Sacramento CA 94279-0082	916-324-2579
Taxpayers' Rights Advocate Todd Gilman	450 N Street, MIC:70, P.O. Box 942879 Sacramento Ca 94279-0070	916-324-2798

Property and Special Taxes Department

District	Office Addresses	Telephone
David J. Gau, Deputy Director	450 N Street, MIC:63, P.O. Box 942879 Sacramento CA 94279-0063	916-445-1516
Dean Kinnee, Chief County-Assessed Properties Division	450 N Street, MIC:64, P.O. Box 942879 Sacramento CA 94279-0064	916-445-4982
Stanley Siu, Chief State-Assessed Properties Division	450 N Street, MIC:61, P.O. Box 942879 Sacramento CA 94279-0061	916-322-2323

EXHIBIT F (continued)**County Assessors**

COUNTY	EQUALIZATION DISTRICT	ASSESSOR	ADDRESS	TELEPHONE
1. Alameda	First	Ron Thomsen	1221 Oak Street, Rm. 145 Oakland 94612-4288	510-272-3755
2. Alpine	Second	David S. Peets	P.O. Box 155 Markleeville 96120-0155	530-694-2283
3. Amador	Second	James B. Rooney	810 Court Street Jackson 95642	209-223-6351
4. Butte	Second	Kenneth O. Reimers	25 County Center Drive Oroville 95965-3382	530-538-7721
5. Calaveras	Second	Grant W. Metzger, Jr.	Government Center 891 Mountain Ranch Road San Andreas 95249-9713	209-754-6356
6. Colusa	First	Wayne Zoller	547 Market Street, Suite 101 Colusa 95932-2452	530-458-0450
7. Contra Costa	First	Gus S. Kramer	2530 Arnold Drive, Ste. 400 Martinez 94553-4359	925-313-7500
8. Del Norte	First	Louise Wilson	981 H Street, Ste. 120 Crescent City 95531-3415	707-464-7200
9. El Dorado	Second	Tim Holcomb	360 Fair Lane Placerville 95667-4103	530-621-5719
10. Fresno	Second	Robert C. Werner	2281 Tulare Street, Rm. 201 P.O. Box 1146 Fresno 93715-1146	559-488-3534
11. Glenn	Second	Vince T. Minto	516 West Sycamore St., 2nd Floor Willows 95988	530-934-6402
12. Humboldt	First	Linda A. Hill	825 Fifth Street, Rm. 300 Eureka 95501-1153	707-445-7663
13. Imperial	Third	Jose M. Rodriguez, Jr.	940 West Main Street, Ste. 115 El Centro 92243-2874	760-482-4244
14. Inyo	Second	Thomas W. Lanshaw	Courthouse, 168 North Edwards St. P.O. Box J Independence 93526-0609	760-878-0302
15. Kern	Second	James W. Fitch	1115 Truxtun Avenue, 3rd Floor Bakersfield 93301-4617	661-868-3485
16. Kings	Second	Ken Baird	1400 West Lacey Blvd. Hanford 93230-5997	559-582-3211
17. Lake	First	Douglas W. Wacker	255 North Forbes Street Lakeport 95453	707-263-2302

EXHIBIT F (continued)

COUNTY	EQUALIZATION DISTRICT	ASSESSOR	ADDRESS	TELEPHONE
18. Lassen	Second	Kenneth Bunch	220 South Lassen Street, Ste. 4 Susanville 96130-4324	530-251-8241
19. Los Angeles	Second/ Third/Fourth	Rick Auerbach	500 W. Temple Street, Rm. 320 Los Angeles 90012-2770	213-974-3211
20. Madera	Second	Thomas P. Kidwell	200 W. 4th Street Madera 93637	559-675-7710
21. Marin	First	Joan C. Thayer	3501 Civic Center Drive, Rm. 208 P.O. Box C San Rafael 94913-3902	415-499-7215
22. Mariposa	Second	Becky Crafts	4982 Tenth Street P.O. Box 35 Mariposa 95338-0035	209-966-2332
23. Mendocino	First	Marsha A. Wharff	501 Low Gap Road, Rm 1020 Ukiah 95482	707-463-4311
24. Merced	Second	Kent Christensen	2222 M Street Merced 95340-3780	209-385-7631
25. Modoc	Second	Cheryl Budmark	25 South Court Street, Rm. 106 Alturas 96101-0456	530-233-6218
26. Mono	Second	James D. Lovett	Courthouse, Annex II 25 Bryant Street P.O. Box 456 Bridgeport 93517-0456	760-932-5510
27. Monterey	First	Stephen L. Vagnini	240 Church Street, Rm. 202, W. Wing P.O. Box 570 Salinas 93902-0570	831-755-5035
28. Napa	First	John Tuteur	1127 First Street, Rm. 128 Napa 94559-2931	707-253-4467
29. Nevada	Second	Dale Flippin	950 Maidu Avenue Nevada City 95959-8600	530-265-1232
30. Orange	Third	Webster J. Guillory	12 Civic Center Plaza 630 N Broadway, Rm. 142 Santa Ana 92702-0149	714-834-2727
31. Placer	Second	Bruce M. Dear	2980 Richardson Drive Auburn 95603-2640	530-889-4300
32. Plumas	Second	Charles W. Leonhardt	1 Crescent Street Quincy 95971	530-283-6380
33. Riverside	Third	Lawrence W. Ward	4080 Lemon Street P.O. Box 12004 Riverside 92502-2204	951-955-6200
34. Sacramento	Second	Kenneth D. Stieger	3701 Power Inn Rd. Ste. 3000 Sacramento 95826-4329	916-875-0760

EXHIBIT L (continued)

COUNTY	EQUALIZATION DISTRICT	ASSESSOR	ADDRESS	TELEPHONE
35. San Benito	First	Tom J. Slavich	440 Fifth Street, Rm. 108 Hollister 95023-3893	831-636-4030
36. San Bernardino	Second/Third	Bill Postmus	172 West 3rd Street San Bernardino 92415	909-387-8307
37. San Diego	Third	Gregory J. Smith	1600 Pacific Highway, Rm. 110 San Diego 92101-2480	619-531-5507
38. San Francisco	First	Phil Ting	1 Dr. Carlton B. Goodlett Place, Rm. 190 San Francisco 94102-4698	415-554-5596
39. San Joaquin	Second	Gary W. Freeman	24 South Hunter Street, #303 Stockton 95202-3273	209-468-2630
40. San Luis Obispo	First	Tom Bordonaro, Jr.	1055 Monterey Street, Ste. D360 San Luis Obispo 93408-2070	805-781-5643
41. San Mateo	First	Warren Slocum	555 County Center, 3rd Floor Redwood City 94063-1655	650-363-4500
42. Santa Barbara	First/Second	Joseph E. Holland	105 East Anapamu Street Rm. 204 P.O. Box 159 Santa Barbara 93101-0159	805-568-2550
43. Santa Clara	First	Lawrence E. Stone	70 West Hedding Street, E. Wing San Jose 95110-1705	408-299-5500
44. Santa Cruz	First	Gary E. Hazelton	701 Ocean Street, Rm. 130 Santa Cruz 95060-4007	831-454-2002
45. Shasta	Second	Leslie Morgan	1450 Court Street, Ste. 208-A Redding 96001-1667	530-225-3600
46. Sierra	Second	Donald Iversen	100 Courthouse Square P.O. Box 8 Downieville 95936-0008	530-289-3283
47. Siskiyou	Second	Mike Mallory	311 Fourth Street, Rm. 108 Yreka 96097-2984	530-842-8036
48. Solano	First	Marc C. Tonnesen	675 Texas Street, Ste. 2700 Fairfield 94533-6338	707-784-6210
49. Sonoma	First	Janice Atkinson	585 Fiscal Drive, Rm. 104F Santa Rosa 95403-2872	707-565-1888
50. Stanislaus	Second	Doug Harms	1010 10th Street, Ste. 2400 Modesto 95354-0847	209-525-6461
51. Sutter	Second	Michael V. Strong	1160 Civic Center Blvd., Ste. D P.O. Box 1555 Yuba City 95992-1555	530-822-7160

EXHIBIT L (continued)

COUNTY	EQUALIZATION DISTRICT	ASSESSOR	ADDRESS	TELEPHONE
52. Tehama	Second	Mark E. Colombo	444 Oak Street, #B P.O. Box 428 Red Bluff 96080-0428	530-527-5931
53. Trinity	First	Dero B. Forslund	11 Court Street, 1st Fl. P.O. Box 1255 Weaverville 96093-1255	530-623-1257
54. Tulare	Second	Gregory B. Hardcastle	221 S. Mooney Blvd., Rm. 102-E Visalia 93291-4593	559-733-6361
55. Tuolumne	Second	Ken Caetano	2 South Green Street Sonora 95370-4618	209-533-5535
56. Ventura	Second	Dan Goodwin, MAI	800 South Victoria Avenue Ventura 93009-1270	805-654-2181
57. Yolo	First	Joel Butler	625 Court Street, Rm. 104 Woodland 95695	530-666-8135
58. Yuba	Second	David A. Brown	915 8th Street, Ste. 101 Marysville 95901-5273	530-749-7820