



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
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www.boe.ca.gov

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Executive Director
CAO 2014/014

July 1, 2014

TO COUNTY ASSESSORS ONLY:

PROPERTY TAX FORMS AND CHECKLIST

On May 22, 2014, the BOE adopted revisions to the following five property tax forms. You should begin using forms BOE-58-AH, BOE-58-G, BOE-268-B, and BOE-502-D now. Form BOE-577 should be used for the 2015 lien date. These forms have been posted to the forms auxiliary website for your use.

1. BOE-58-AH, *Claim for Reassessment Exclusion for Transfer Between Parent and Child*
2. BOE-58-G, *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*
3. BOE-268-B, *Free Public Library or Free Museum Claim*
4. BOE-502-D, *Change in Ownership Statement – Death of Real Property Owner*
5. BOE-577, *Aircraft Property Statement*

The following 17 forms have also been revised and posted to the auxiliary website. All revisions made to these forms involve changes to accommodate the 2015 lien date.

1. BOE-231-AH, *Welfare Exemption Section 231 Change in Eligibility or Termination Notice*
2. BOE-261-G, *2015 Claim for Disabled Veterans' Property Tax Exemption*
3. BOE-261-GNT, *2015 Disabled Veterans' Exemption Change of Eligibility Report*
4. BOE-262-AH, *Church Exemption Claim*
5. BOE-264-AH, *College Exemption Claim*
6. BOE-265-NT, *Cemetery Exemption, Change in Eligibility or Termination Notice*
7. BOE-266, *Claim for Homeowners' Property Tax Exemption*
8. BOE-267-SNT, *Religious Exemption Change in Eligibility or Termination Notice*
9. BOE-566-D, *Oil and Gas Dissolved Gas Production Report*
10. BOE-571-A, *Agricultural Property Statement for 2015*

11. BOE-571-C, *2015 Power Plant Property Statement*
12. BOE-571-D, *Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported on Schedule B of the Business Property Statement*
13. BOE-571-F, *Agricultural Property Statement for 2015*
14. BOE-571-L, *Business Property Statement*
15. BOE-571-LA, *Alternate Schedule A for Bank, Insurance Company, or Financial Corporation Fixtures*
16. BOE-571-R, *Apartment House Property Statement for 2015*
17. BOE-571-S, *Business Property Statement*

Forms Checklist

The enclosed checklist should be used to inform us of the disposition of the various property tax forms for your county. The checklist is ***due by September 2, 2014*** and contains a listing of property statements, production reports, in-lieu tax forms, exemption claim forms, and miscellaneous other property tax forms.

The forms and checklist for the 2015 lien date are available on the Forms Auxiliary Website at:

www.boe.ca.gov/assessors/forms.htm

On the auxiliary site you will also find all current property tax forms in PDF fillable format, designated forms in an ADA fillable format, the Property Tax Forms List, the 2015 Forms Changes document, a guide to editing a PDF file, and frequently asked forms questions. This website should be treated as confidential and should not be shared with staff outside of the county office.

In the interest of speed and ease, you may email your checklist and any modified BOE-adopted forms to:

dawn.berridge@boe.ca.gov

Alternatively, the checklist and any modified BOE-adopted forms may be mailed to:

Ms. Dawn Berridge
State Board of Equalization
County-Assessed Properties Division, MIC: 64
P.O. Box 942879
Sacramento, CA 94279-0064

BOE-Adopted Forms

Only BOE-adopted forms that you have elected to modify must be submitted with the checklist for review and approval prior to use. ***The following changes may be made to a BOE-adopted form and do not require approval before use:***¹

- Addition of county-specific information, e.g., name, address, telephone number, county logo
- Addition/deletion of "assessor's use only" area(s)
- Revision of language used in "assessor's use only" area(s)
- Change of orientation of the form—from portrait to landscape
- Bold or enlarge font sizes
- Increase the size of the form—increase to legal-sized paper

The following changes will not be allowed on BOE-adopted forms:

- Reduction of the font size
- Revision or deletion of questions
- Change the sequence of questions

County-Developed Forms

County-developed property tax forms should be submitted to Dawn Berridge for approval prior to use. Please note that the "under penalty of perjury" language can only be used on a form that is created pursuant to statutory authority that requires the taxpayer to file under penalty of perjury. Additionally, when a Revenue and Taxation Code section states that a taxpayer must make an affidavit, the taxpayer is subject to committing the offense of perjury under the Penal Code. Therefore, forms created pursuant to a statute requiring the making of an affidavit can also contain the "under penalty of perjury" language.

For additional information, you may contact Ms. Berridge at 1-916-274-3353 or at dawn.berridge@boe.ca.gov.

Sincerely,

/s/ Benjamin Tang for

Dean R. Kinnee, Chief
County-Assessed Properties Division
Property and Special Taxes Department

DRK:db
Enclosure

¹ See Property Tax Rules 101, 171, and 1045 [www.boe.ca.gov/lawguides/property/current/ptlg/rule/property-tax-rules.html].

County: _____

DUE: SEPTEMBER 2, 2014

FORMS CHECKLIST FOR 2015 LIEN DATE

Contact Person: _____

Email Address: _____

Telephone Number: _____

**** ONLY SUBMIT MODIFIED FORMS WITH THIS CHECKLIST****

	1 Form Not Used in County	2 Use Board Prototype	3 Modified Form	Form Number	Revision Number	Date of Revision	Title of Form
1.				58-AH	16	05/14	Claim for Reassessment Exclusion for Transfer Between Parent and Child
2.				58-G	14	05/14	Claim for Reassessment Exclusion for Transfer From Grandparent to Grandchild
3.				58-H	01	12/12	Affidavit of Cotenant Residency
4.				60-AH	15	05/13	Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling
5.				60-NR	03	02/08	Notice of Rescission of Claim to Transfer Base Year Value to Replacement Dwelling
6.				62	14	05/13	Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling
7.				62-A	04	08/10	Certificate of Disability
8.				63	03	02/08	Disabled Persons Claim for Exclusion of New Construction
9.				63-A	03	02/08	Claim for Disabled Accessibility Construction Exclusion from Assessment
10.				64	10	02/11	Claim for Seismic Safety Construction Exclusion from Assessment
11.				64-SES	02	05/12	Initial Purchaser Claim for Solar Energy System New Construction Exclusion
12.				65-CP	02	08/07	Claim for Transfer of Base Year Value from Qualified Contaminated Property to Replacement Property
13.				65-P	04	06/11	Claim for Intracounty Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor-Declared Disaster
14.				65-PT	06	01/12	Claim for Intercounty Transfer of Base Year Value to Replacement Property from Principal Residence Damaged or Destroyed in a Governor-Declared Disaster
15.				66-A	02	06/11	Notice of Enrollment of Escape Assessment [Counties without Section 1605(c) provisions]
16.				66-B	02	06/11	Notice of Enrollment of Escape Assessment [Counties with Section 1605(c) provisions]
17.				67-A	04	05/12	Notice of Supplemental Assessment [Counties without Section 1605(c) provisions]
18.				67-B	03	05/12	Notice of Supplemental Assessment [Counties with Section 1605(c) provisions]

	1 Form Not Used in County	2 Use Board Prototype	3 Modified Form	Form Number	Revision Number	Date of Revision	Title of Form
19.				68	05	08/07	Claim for Base Year Value Transfer—Acquisition by Public Entity
20.				121	02	01/10	Statement of Financial Interest
21.				231-AH	19	05/14	Welfare Exemption/Section 231 Change in Eligibility or Termination Notice
22.				236	06	05/12	Exemption of Leased Property Used Exclusively for Low Income Housing
23.				236-A	09	05/12	Supplemental Affidavit for BOE-236, Housing—Lower-Income Households
24.				237	03	02/08	Exemption of Low-Income Tribal Housing
25.				237-A	03	06/12	Supplemental Affidavit for BOE-237, Housing—Lower-Income Households
26.				260	09	06/11	Certificate and Affidavit for Exemption of Work of Art
27.				260-A	09	06/11	Certificate and Affidavit for Exemption of Certain Aircraft
28.				260-B	13	06/11	Claim for Exemption from Property Taxes of Aircraft of Historical Significance
29.				261	09	08/06	Claim for Veterans' Property Tax Exemption
30.				261-D	02	08/10	Servicemembers Civil Relief Act Declaration
31.				261-G	23	05/14	2014 Claim for Disabled Veterans' Property Tax Exemption
32.				261-GNT	23	05/14	2014 Disabled Veterans' Exemption Change of Eligibility Report
33.				262-AH	08	05/14	Church Exemption Claim
34.				263	11	05/12	Lessors' Exemption Claim
35.				263-A	06	06/12	Qualified Lessors' Exemption
36.				263-B	02	08/10	Lessees' Exemption Claim
37.				263-C	02	06/11	Church Lessors' Exemption Claim
38.				264-AH	11	05/14	College Exemption Claim
39.				265	10	05/13	Cemetery Exemption Claim
40.				265-NT	10	05/14	Cemetery Exemption Change in Eligibility or Termination Notice
41.				266	12	05/14	Claim for Homeowners' Property Tax Exemption (English and Spanish)
42.				266-E	01	06/11	Ownership Statement, Cooperative Housing Corporation
43.				267	13	05/12	Claim for Welfare Exemption (First Filing)
44.				267-A	15	05/13	Claim for Welfare Exemption (Annual Filing)

	1 Form Not Used in County	2 Use Board Prototype	3 Modified Form	Form Number	Revision Number	Date of Revision	Title of Form
45.				267-FIR	02	03/08	Welfare Exemption Assessor's Field Inspection Report
46.				267-H	08	06/11	Welfare Exemption Supplemental Affidavit, Housing—Elderly and Handicapped Families
47.				267-H-A	01	06/11	Elderly or Handicapped Families, Family Household Income Reporting Worksheet
48.				267-L	13	01/12	Welfare Exemption Supplemental Affidavit, Housing—Lower-Income Household
49.				267-L1	10	06/11	Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership
50.				267-L-A	01	06/11	Lower Income Households, Family Household Income Reporting Worksheet
51.				267-R	07	06/11	Welfare Exemption Supplemental Affidavit, Rehabilitation—Living Quarters
52.				267-S	11	05/12	Religious Exemption
53.				267-SNT	18	05/14	Religious Exemption Change in Eligibility or Termination Notice
54.				268-A	08	05/12	Public School Exemption
55.				268-B	10	05/14	Free Public Library or Free Museum Claim
56.				269-AH	10	06/11	Claim for Veterans' Organization Exemption
57.				269-FIR	02	03/08	Veterans' Organization Exemption Assessor's Field Inspection Report
58.				270-AH	05	08/10	Exhibition Exemption Claim from Property Taxes
59.				502-A	12	05/13	Preliminary Change of Ownership Report
60.				502-AH	15	05/13	Change of Ownership Statement
61.				502-D	08	05/14	Change in Ownership Statement, Death of Real Property Owner
62.				502-G	05	11/11	Change in Ownership Statement, Oil and Gas Property
63.				502-P	02	05/11	Possessory Interests Annual Usage Report
64.				540-S	06	08/06	Mutual or Private Water Company Property Statement
65.				560-A	05	08/06	Aggregate Production Report
66.				560-B	06	08/06	Mining Production Report
67.				560-C	07	08/06	Mining Claim Production Report
68.				566-D	08	08/10	Oil and Dissolved Gas Production Report
69.				566-F	07	02/11	Dry Gas Production, Equipment, New Well, Redrill and Rework Report

	1 Form Not Used in County	2 Use Board Prototype	3 Modified Form	Form Number	Revision Number	Date of Revision	Title of Form
70.				566-J	06	08/06	Oil, Gas and Geothermal Personal Property Statement
71.				566-K	08	08/10	Annual Oil and Gas Operating Expense Data
72.				567-D	06	08/06	Geothermal Production Report
73.				567-K	07	08/07	Annual Geothermal Operating Expense Data
74.				570-1L	07	08/07	Air Carrier's Operation Report (Flight Detail—Piston-Powered and Turboprop Types)
75.				570-1S	06	08/06	Air Carrier's Operation Report (Flight Detail—Jet Engine Types Only)
76.				570-2	03	08/04	Supplementary Schedule to the Business Property Statement, Air Carrier's Operation Report (Flight Equipment Value Computation)
77.				570-3	03	08/04	Air Carrier's Operation Report (Aircraft Value Computation)
78.				570-3CF	01	08/07	Air Carrier's Operation Report—Converted Freight
79.				570-FO1	02	01/08	Supplementary Schedule to the Business Property Statement—Aircraft Cost Report
80.				570-FO2	02	01/08	Supplementary Schedule to the Business Property Statement—Aircraft Value Computation
81.				571-A	18	05/14	Agricultural Property Statement for 2015
82.				571-C	17	05/14	2014 Power Plant Property Statement
83.				571-D	16	05/14	Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported on Schedule B of the Business Property Statement
84.				571-F	18	05/14	Agricultural Property Statement for 2015
85.				571-F2	04	08/06	Registered and Show Horses Other Than Racehorses
86.				571-J	06	08/06	Annual Racehorse Tax Return
87.				571-J1	04	08/03	Annual Report of Boarded Racehorses
88.				571-K	07	08/06	Horse Property Statement (Other Than Racehorses)
89.				571-L	20	05/14	Business Property Statement for 2014 (Long Form)
90.				571-LA	18	05/14	Alternate Schedule A for Bank, Insurance Company, or Financial Corporation Fixtures
91.				571-M	06	08/06	Miscellaneous Property Statement
92.				571-P	08	08/06	Pipeline Property Statement
93.				571-R	17	05/14	Apartment House Property Statement for 2014
94.				571-RW	05	08/06	Right-of-Way Property Statement
95.				571-S	18	05/14	Business Property Statement for 2014 (Short Form)

	1 Form Not Used in County	2 Use Board Prototype	3 Modified Form	Form Number	Revision Number	Date of Revision	Title of Form
96.				576-D	16	05/13	Vessel Property Statement
98.				576-E	07	09/08	Affidavit for 4 Percent Assessment of Certain Vessels
98.				577	04	05/14	Aircraft Property Statement
99.				577-A	02	08/09	Airport Operations Report
100.				901-V	01	08/09	Application for Deduction of Vehicles' License Fees from Property Tax