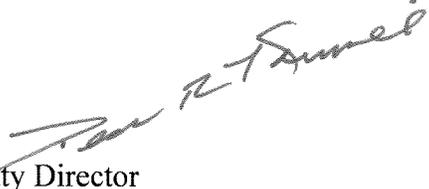


Memorandum

To: Honorable Fiona Ma, CPA, Chairwoman
Honorable Diane L. Harkey, Vice Chair
Honorable George Runner, First District
Honorable Jerome E. Horton, Third District
Honorable Betty T. Yee, State Controller

Date: May 13, 2016

From: 
Dean R. Kinnee, Deputy Director
Property Tax Department

Subject: ***Board Meeting, May 2016***
Item N, Administrative Session, Property Tax Forms

I am requesting that the attached property tax forms be submitted to the Board for adoption. Government Code section 15606 requires that the Board 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 2017 lien date.

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

- BOE-58-AH *Claim for Reassessment Exclusion for Transfer Between Parent and Child*
[Revised question 8 in Section B to clarify that the claimant must provide copies of the will or trust agreement and all amendments to those documents.]
- BOE-58-G *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild.*
[Revised question 6 in Section B to clarify that the claimant must provide copies of the will or trust agreement and all amendments to those documents; and **bolded** two sentences in question 2 in Section C to help emphasize the instructions.]
- BOE-261-G *2017 Claim for Disabled Veterans' Property Tax Exemption*
[Revised to add "unemployability rating" to question 2a. and 2b.; and updated information for the 2017 lien date.]
- BOE-264-AH *College Exemption Claim*
[Revised to allow claimant to select multiple boxes in question 1; added sentence to question 7 to clarify process for claimant, and changed the table in question 7 to solicit information regarding buildings and improvements.]

- BOE-267-A *20__ Claim for Welfare Exemption (Annual Filing)*
[Revised second paragraph on page 1 to solicit "date vacated"; changed question 5 to include "transitional or emergency shelters"; and changed the word "facility" to "housing" in question 7 to clarify the type of property eligible for the exemption; and added a column for "fixtures" in the Assessor's Use Only box.]

- BOE-267-R *Welfare Exemption Supplemental Affidavit, Rehabilitation—Living Quarters*
[Revised to rearrange the existing language in Section 3 to provide clarity for the claimants; and changed the instructions for Section 3 to reflect the revisions to the form.]

- BOE-502-D *Change in Ownership Statement, Death of Real Property Owner*
[Revised certification section to include "spouse," "registered domestic partner," and "personal representative."]

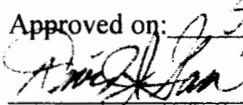
- BOE-502-G *Change in Ownership Statement, Oil and Gas Property*
[Revised questions 13 and 21 to add "registered domestic partners."]

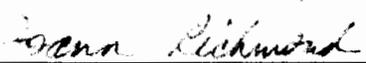
- BOE-502-P *Possessory Interests Annual Usage Report*
[Revised introductory paragraph to clarify what interests must be reported; added a question to allow filers to indicate that there were no taxable possessory interests on the property; and revised the Property Usage section to indicate that it is the "tenant/lessee/permittee" to accommodate terms used by various agencies.]

Please place these forms on the Board's May 2016 Administrative Session for approval.

DRK:sk
Attachments

cc: Ms. Joann Richmond

Approved on: <u>5/21/16</u>  <hr/> David J. Gau Executive Director

Board Approved on: <u>5/25/16</u>  <hr/> Joann Richmond, Chief Board Proceedings Division
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CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

PROPOSED

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address.)

A. PROPERTY

Form section A containing fields for ASSESSOR'S PARCEL NUMBER, PROPERTY ADDRESS, CITY, RECORDER'S DOCUMENT NUMBER, DATE OF PURCHASE OR TRANSFER, PROBATE NUMBER, DATE OF DEATH, and DATE OF DECREE OF DISTRIBUTION.

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

B. TRANSFEROR(S)/SELLER(S) (additional transferors please complete "C" on the reverse)

- 1. Print full name(s) of transferor(s)
2. Social security number(s)
3. Family relationship(s) to transferee(s)
4. Was this property the transferor's principal residence?
5. Have there been other transfers that qualified for this exclusion?
6. Was only a partial interest in the property transferred?
7. Was this property owned in joint tenancy?
8. If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all amendments.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.

Form section C containing signature and date fields for transferor or legal representative, mailing address, daytime phone number, and city/state/zip.

(Please complete applicable information on reverse side.)

C. TRANSFEREE(S)/BUYER(S) (additional transferees please complete "C" below)

1. Print full name(s) of transferee(s) _____

2. Family relationship(s) to transferor(s) _____

If adopted, age at time of adoption _____

If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (*registered means registered with the California Secretary of State*) with stepparent on the date of purchase or transfer? Yes No

If **no**, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership

If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? Yes No

If in-law relationship is involved, was the son-in-law or daughter-in-law still married to or in a registered domestic partnership with the daughter or son on the date of purchase or transfer? Yes No

If **no**, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership

If terminated by death, had the surviving son-in-law or daughter-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? Yes No

3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B; and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
MAILING ADDRESS		DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP		EMAIL ADDRESS

Note: The Assessor may contact you for additional information.

B. ADDITIONAL TRANSFEROR(S)/SELLER(S) (continued)

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

C. ADDITIONAL TRANSFEREE(S)/BUYER(S) (continued)

NAME	RELATIONSHIP

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD
Revenue and Taxation Code, Section 63.1

IMPORTANT: In order to qualify for this exclusion, a claim form must be completed and signed by the transferors and a transferee and filed with the Assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend the claim with any revised information. **Please note:**

1. This exclusion only applies to transfers that occur on or after November 6, 1986;
2. In order to qualify, the real property must be transferred from parents to their children or children to their parents;
3. If you do not complete and return this form, it may result in this property being reassessed.
4. California law provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:
 - The principal residence between parents and children, and/or
 - The first \$1,000,000 of the factored base year value of other real property between parents and children.

NOTE: Effective January 1, 2009, Revenue and Taxation Code Section 63.1(j) allows a county board of supervisors to authorize a one-time processing fee of not more than \$175 to recover costs incurred by the county assessor due to the failure of an eligible transferee to file a claim for the parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.

**CLAIM FOR REASSESSMENT EXCLUSION FOR
TRANSFER FROM GRANDPARENT TO GRANDCHILD**

PROPOSED

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

A. PROPERTY

ASSESSOR'S PARCEL NUMBER	PROPERTY ADDRESS
DATE OF PURCHASE OR TRANSFER	RECORDER'S DOCUMENT NUMBER
DATE OF DEATH OF GRANDPARENT (if applicable)	PROBATE NUMBER (if applicable)

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

B. TRANSFEROR(S)/SELLER(S) (GRANDPARENTS)

- Print full name(s) of transferor(s) _____
- Was this property the principal residence of the transferor? Yes No
If **yes**, please check which one of the following exemptions was granted or was eligible to be granted on this property:
 Homeowners' Exemption Disabled Veterans' Exemption
- Was real property other than the principal residence of the transferor transferred? Yes No
- Was only a partial interest in the property transferred? Yes No If yes, percentage transferred _____%.
- Did you own this property as a joint tenant? Yes No
- If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all amendments.
- Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild):

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandparent (or their legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

C. TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (additional transferees please complete "C" below)

1. Print full name(s) of transferee(s) _____
 Family relationship(s) to transferor(s) _____
 If adopted, age at time of adoption _____ Adopted by whom? _____

2. Parent: Name of direct descendent of grandparent (son or daughter) _____
 Date of death of direct descendent _____

(Direct descendent must be deceased in order to qualify for this exclusion. Please provide death certificate.)

Social security number of direct descendent: _____

a. Was deceased parent married or in a registered domestic partnership (*registered means registered with the California Secretary of State*) as of the date of death? Yes No

b. Is the spouse or registered domestic partner of the deceased parent a (*check one*):
 Parent of the grandchild (*go to question c*).
 Stepparent of the grandchild (*a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased*) (*go to question 3*).

c. Had surviving spouse/partner remarried or entered into a registered domestic partnership as of the date of purchase or transfer?
 Yes No

If **yes**, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/partnership registration: _____ (*Please provide marriage or partnership certificate.*)

If **no**, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death _____ (*Please provide death certificate.*)

3. Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from parents.)
 Yes No

If yes: County: _____ Assessor's Parcel Number: _____

4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendent of grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from deceased parents.) Yes No

If yes, attach list of all previous transfers (include for each property: the county, Assessor's parcel number, situs address, date of transfer, names of all transferees, and the family relationship).

Note: The Assessor may require additional legal documentation to support the above answers.

ADDITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (continued)	
NAME	RELATIONSHIP

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandchild (or their legal representative) of the transferors listed in Section B. I certify that all my parents who qualify as children of my transferor grandparents are deceased as of the date of transfer or purchase, and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	EMAIL ADDRESS

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD

Revenue and Taxation Code, Section 63.1

IMPORTANT: In order to qualify for this exclusion, a claim form must be completed and signed by the transferors and a transferee and filed with the Assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend that claim with any revised information.

1. This exclusion only applies to transfers that occur on or after March 27, 1996;
2. In order to qualify, all the parents of that grandchild **must** be deceased as of the date of purchase or transfer. As used in the preceding sentence, parents are those persons who qualify under section 63.1 as children of the grandparents. However, for transfers that occur on or after January 1, 2006, a son-in-law or daughter-in-law of the grandparent that is a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased.
3. In order to qualify, the real property must be transferred from grandparents to their grandchildren;
4. If you do not complete and return this form, it may result in this property being reassessed.
5. California law provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:
 - The principal residence between parents and children and certain grandparent and grandchild transfers (see above); and/or
 - The first \$1,000,000 of the factored base year value of other real property between parents and children and certain grandparents and grandchild transfers (see above).

NOTE: Effective January 1, 2009, Revenue and Taxation Code Section 63.1(j) allows a county board of supervisors to authorize a one-time processing fee of not more than \$175 to recover costs incurred by the county assessor due to the failure of an eligible transferee to file a claim for the grandparent-grandchild change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.

PROPOSED

2017 CLAIM FOR DISABLED VETERANS' PROPERTY TAX EXEMPTION

Filing deadlines vary depending upon the event which a claimant is filing. Please see instructions on page 3 for filing deadlines.

CLAIMANT NAME AND MAILING ADDRESS
 (Make necessary corrections to the printed name and mailing address)

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FOR ASSESSOR'S USE ONLY	
DATE RECEIVED _____	
APPROVED <input type="checkbox"/>	DENIED <input type="checkbox"/>
REASON FOR DENIAL	

ASSESSOR'S PARCEL NUMBER

CLAIMANT'S NAME		SOCIAL SECURITY NUMBER	
SPOUSE'S NAME		SOCIAL SECURITY NUMBER	
STREET ADDRESS OF DWELLING (IF DIFFERENT FROM MAILING ADDRESS)	CITY	ZIP CODE	
IF THE CLAIMANT IS AN UNMARRIED SURVIVING SPOUSE, ENTER THE NAME OF THE VETERAN AS SHOWN ON THE DISCHARGE DOCUMENTS		SOCIAL SECURITY NUMBER	

Article XIII of the California Constitution, section 4(a), and Revenue and Taxation Code section 205.5 provide an exemption for property which constitutes the home of a veteran, or the home of the unmarried surviving spouse of a veteran, who, because of injury or disease incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. There are two exemption levels - a basic exemption and one for low-income household claimants, both of which are adjusted annually for inflation*. The exemption does not apply to direct levies or special taxes. Once granted, the Basic Exemption remains in effect without annual filing until terminated. Annual filing is required for any year in which a Low-Income Exemption is claimed. Please refer to the attached schedule for the current amount and household income limits.

Totally disabled means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.

The Disabled Veterans' Property Tax Exemption is also available to the unmarried surviving spouse of a veteran who, as a result of service-connected injury or disease: 1) died either while on active duty in the military service or after being honorably discharged and 2) served either in time of war or in time of peace in a campaign or expedition for which a medal has been issued by Congress. This law provides that the Veterans Administration shall determine whether an injury or disease is service-connected.

The Disabled Veterans' Property Tax Exemption provides for the cancellation or refund of taxes paid 1) when property becomes eligible after the lien date (new acquisition or occupancy of a previously owned property) or 2) upon a veteran's disability rating or death. This further provides for the termination of the exemption on the date of sale or transfer of a property to a third party who is not eligible for the exemption or on the date a person previously eligible for the exemption becomes ineligible.

* As provided by Revenue and Taxation Code section 205.5, the exemption amount and the household income limit shall be compounded annually by an inflation factor tied to the California Consumer Price Index.

STATEMENTS

This claim form may be used to file for the Disabled Veterans' Exemption for the regular assessment roll and the supplemental assessment roll. Separate claims are required for each fiscal year when filing the Low-Income Exemption. Please carefully read the information and instructions before answering the questions listed below. If you received the Disabled Veterans' Exemption last year and are filing this form solely to claim the Low-Income Exemption, check here [] and proceed directly to item 4.

- 1. a. When did you acquire this property? (month/day/year)
b. Date you occupied or intend to occupy this property as your principal residence: (month/day/year)
c. Have you claimed the Disabled Veterans' Exemption on your previous residence? [] Yes [] No
d. Has that home been sold or transferred? [] Yes [] No What is the address of that home, including the city and county where the home is located?
Address:
City: County:

- 2. a. Effective date of 100% disability or unemployability rating from the USDVA*?
b. Date received 100% disability or unemployability rating from the USDVA*?
*United States Department of Veterans Affairs

- 3. The basis for this claim is (please check the appropriate boxes):
a. [] Blind in both eyes (blind means having a visual acuity of 5/200 or less, or concentric contraction of the visual field to 5 degrees or less; proof is attached);
b. [] Disabled because of loss of use of 2 or more limbs (loss of the use of a limb means that the limb has been amputated, or its use has been lost by reason of ankylosis, progressive muscular dystrophies, or paralysis; proof is attached);
c. [] Totally disabled as a result of a service-connected [] injury or [] disease (totally disabled means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation; proof is attached);
d. [] Unmarried surviving spouse of a deceased veteran who during his or her lifetime qualified for this exemption or who would have qualified for this exemption under the laws effective on January 1, 1977 (January 1, 1979, for disease) except that the veteran died prior to January 1, 1977 (January 1, 1979, for disease). Disability: [] blindness; [] loss of use of two or more limbs; [] total disability because of injury; or [] total disability because of disease (check applicable box; proof of disability, copy of marriage license, and copy of death certificate must be submitted to the Assessor). My spouse died on: (month/day/year)
e. [] Unmarried surviving spouse of a person who, as a result of service-connected injury or disease, died while on active duty in the military service or after being honorably discharged (copy of marriage license, proof that the cause of death was service-connected, dates of service, and copy of death certificate or report of casualty must be submitted to the Assessor). My spouse died on: (month/day/year)

4. To be completed only by claimants for the Low-Income Exemption:
My yearly household income (see the instructions) for the prior calendar year was \$. If the amount entered does not exceed the indexed low-income limit for the year you are claiming, the Low-Income Exemption shall apply. If you enter an amount greater than the limit, or you do not enter an amount, the Assessor will only allow the Basic Exemption. See attached schedule for income limits.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

Signature of person making claim, Date, Telephone No. (8 A.M. - 5 P.M.), Email Address

GENERAL INFORMATION

There are a number of alternatives by which a Disabled Veterans' Property Tax Exemption may be granted:

Alternative 1: The exemption is available to an eligible owner or the veteran spouse of an owner of a dwelling that is occupied as the principal place of residence for the veteran as of: **a)** 12:01 a.m. January 1 each year; **b)** the date of the veteran's qualifying disability or compensation rating from the USDVA; **c)** the date residency is established at a property already owned by the qualifying claimant; or **d)** the date the veteran died as a result of a service connected injury or disease where the unmarried surviving spouse is the claimant.

Alternative 2: The exemption is available to an eligible owner or veteran spouse of the owner of a dwelling subject to supplemental assessment(s) resulting from a change in ownership or completion of new construction on or after January 1, provided:

- (a) The owner or the owner's veteran spouse occupies or intends to occupy the property as his or her principal place of residence within 90 days after the change in ownership or completion of construction, **and**
- (b) The property is **not** already receiving the Disabled Veterans' Exemption or another property tax exemption of greater value. If the property received an exemption of **lesser** value on the current roll, the difference in the amount between the two exemptions shall be applied to the supplemental assessment.
- (c) The owner does not own other property which is currently receiving the Disabled Veterans' Exemption.

Exemption under Alternative 2 will apply to the supplemental assessment(s), if any, and any remaining exemption amount may be applied toward the regular assessment.

Effective date: The Disabled Veteran's Exemption applies beginning on: 1) the effective date, as determined by the USDVA, of a disability rating that qualifies the claimant for the exemption, or 2) the date the claimant purchases and/or moves into a qualified property, or 3) the date of a qualified veteran's death where the unmarried surviving spouse is the claimant.

To obtain the exemption, the claimant must be an owner or co-owner, a veteran spouse of an owner, a purchaser named in a contract of sale, or a shareholder in a corporation where the rights of shareholding entitle the claimant to possession of a home owned by the corporation. The dwelling may be any place of residence subject to property tax; a single-family residence, a structure containing more than one dwelling unit, a condominium or unit in a cooperative housing project, a houseboat, a manufactured home (mobilehome), land you own on which you live in a state-licensed trailer or manufactured home (mobilehome), whether leased or owned, and the cabana for such a trailer or manufactured home (mobilehome). A dwelling does not qualify for the exemption if it is, or is intended to be, rented, vacant and unoccupied, or the vacation or secondary home of the claimant.

If the Disabled Veterans' Exemption is granted and the property later becomes ineligible for the exemption, you are responsible for notifying the Assessor of that fact immediately. You will be sent a notice on or shortly after January 1 each year to ascertain whether you have retained your eligibility. Section 279.5 of the Revenue and Taxation Code provides for a penalty of 25 percent of the escape assessment added for failure to notify the Assessor when the property is no longer eligible for the exemption. To avoid the penalty, you must notify the Assessor by the following June 30.

Once granted, the Basic Exemption remains in effect until terminated. Annual filing is required where the Low Income Exemption is claimed. Once terminated, a new claim form must be obtained from and filed with the Assessor to regain eligibility.

DEADLINES FOR TIMELY FILINGS

Alternative 1a: The full exemption is available to the Low-Income Exemption claimant if the filing is made by 5 p.m. on February 15 of each year. If a claim for the Low-Income exemption is filed after that time but by 5 p.m. on December 10, 90 percent of the exemption is available. For claims filed after that time, 85 percent of the exemption is available.

If a late filed claim is made for the Low-Income Exemption, subsequent to a timely filed claim for the Basic Exemption, a claimant shall qualify for 90 percent or 85 percent of the additional exemption amount, depending upon the filing date:
(\$150,000 - \$100,000 = \$50,000 x 90% = \$45,000 additional exemption amount allowed.)

Alternatives 1b, 1c, and 1d: The full exemption is available, prorated to the date of eligibility, if the filing is made on or before January 1 of the year next following the year in which 1) the disability rating was received, or 2) residency is established on a property already owned by the claimant, or 3) the veteran died due to a service-connected injury or disease, or 90 days after any such event, whichever is later. Thereafter, if an appropriate application for exemption is filed, 85 percent of the exemption available shall be allowed, subject to a four-year statute of limitations.

Alternative 2: A full exemption (up to the amount of the supplemental assessment, if any) is available if the filing is made by 5 p.m. on the 30th day following the notice of supplemental assessment. Ninety percent of the exemption available shall be allowed, if a claim is filed after the 30th day following the date of the notice of supplemental assessment, but on or before the date on which the first installment of taxes on the supplemental tax bill becomes delinquent. Thereafter, if an appropriate claim is filed, 85 percent of the exemption shall be allowed subject to a four year statute of limitations. If no supplemental notice is received, the claim must be filed on or before the January 1 following the date in which the property was purchased.

INSTRUCTIONS

If your name is printed on the form, make sure that it is correct and complete. Change the printed address if it is incorrect. If you are the unmarried surviving spouse of a veteran, enter the veteran's name as shown on the discharge documents; if you are using your maiden name or a surname other than the deceased veteran's name, attach an explanation.

If there are no entries printed on the form when you receive it, enter your full name and mailing address, including your zip code.

LOCATION OF THE DWELLING. If the parcel number or the legal description of the property and the address of the dwelling are printed on the form, check to see that they are printed correctly and correct them if they are not. These entries identify the dwelling on which you claim the exemption.

If the dwelling has no street address, so state. Do not enter a post office box number for the address of the dwelling.

INSTRUCTIONS FOR STATEMENTS

Item 1. Please answer the applicable questions. The Assessor will allow the proper exemption(s).

Item 2. Please answer the applicable questions.

Item 3. A veteran must check one of the boxes (a), (b), or (c). An unmarried surviving spouse must check either box (d) or box (e); if box (d) is checked, the surviving spouse must also check the box indicating the disability of the deceased veteran. Proof of disability must be attached to the claim. If original documents are forwarded to the Assessor, the Assessor will make a copy and return the originals to you. The unmarried surviving spouse must include both a marriage license and proof of the deceased veteran's disability.

Item 4. If you are claiming the Low-Income Exemption, compute your household income as determined below and enter the net household income (*total of A less total of B*) on item 4 of the claim.

Household Income (section 20504)

Household income means all income received by all persons of a household while members of such household. Include only the income of persons who were members of the household during the calendar year prior to the year of this claim (if the claim is for 2012, the income would be for the calendar year 2011.)

The term *household* includes the claimant and all other persons, except bona fide renters, minors, or students.

A. Household income includes:

- (1) Wages, salaries, tips, and other employee compensation.
- (2) Social Security, including the amount deducted for Medi-Care premiums.
- (3) Railroad retirement.
- (4) Interest and dividends.
- (5) Pensions, annuities and disability retirement payments.
- (6) SSI/SSP (Supplemental Security Income/State Supplemental Plan), AB (Aid to the Blind), ATD (Aid to Totally Disabled), AFDC (Aid to Families with Dependent Children), and APSB (Aid to the Potentially Self-Supporting Blind).
- (7) Rental income (or loss).
- (8) Net income (or loss) from a business.
- (9) Income (or loss) from the sale of capital assets.
- (10) Life insurance proceeds that exceed expenses.
- (11) Veterans benefits received from the Veterans Administration.
- (12) Gifts and inheritances in excess of \$300, except between members of the household.
- (13) Unemployment insurance benefits.
- (14) Workers compensation for temporary disability (not for permanent disability).
- (15) Amounts contributed on behalf of the claimant to a tax sheltered or deferred compensation plan (also a deduction), see (c) below.
- (16) Sick leave payments.
- (17) Nontaxable gain from the sale of a residence.
- (18) Income received by all other household members while they lived in the claimant's home during the last calendar year except a minor, student, or renter.

B. Adjustments to Income

Section 17072 of the Revenue and Taxation Code provides for an *adjusted gross income*, which means, in the case of an individual, gross income minus the following deductions:

- (a) Forfeited interest penalty.
- (b) Alimony paid.
- (c) Individual retirement arrangement, Keogh (HR 10), Simplified Employee Plan (SEP), or SIMPLE plans.
- (d) Employee business expenses.
- (e) Moving expenses and deductions of expenses (already taken) for the production of income (or loss) reported in Items 7 (rental), 8 (business), and 9 (sale of capital assets) included in *income*.
- (f) Student loan interest.
- (g) Medical savings account.

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Basic Exemption	Low-Income Exemption	Low-Income Household Limit
2017	\$130,841	\$196,262	\$58,754
2016	\$127,510	\$191,266	\$57,258
2015	\$126,380	\$189,571	\$56,751
2014	\$124,932	\$187,399	\$56,101
2013	\$122,128	\$183,193	\$54,842
2012	\$119,285	\$178,929	\$53,566
2011	\$116,845	\$175,269	\$52,470
2010	\$115,060	\$172,592	\$51,669
2009	\$114,634	\$171,952	\$51,478
2008	\$111,296	\$166,944	\$49,979
2007	\$107,613	\$161,420	\$48,325
2006	\$103,107	\$154,661	\$46,302
2005	\$100,000	\$150,000	\$44,907

PROPOSED

COLLEGE EXEMPTION CLAIM

This claim is filed for fiscal year 20 ____ - 20 ____.
 (Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

This claim must be filed by 5:00 p.m., February 15.

CLAIMANT NAME AND MAILING ADDRESS
 (Make necessary corrections to the printed name and mailing address)

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FOR ASSESSOR'S USE ONLY	
Received by _____	(Assessor's designee)
of _____	(county or city)
on _____	(date)

NAME OF CLAIMANT

TITLE OF CLAIMANT

DAYTIME TELEPHONE NUMBER

()

CORPORATE NAME OF THE COLLEGE

ADDRESS (Street, City, County, State, Zip Code)

ASSESSOR'S PARCEL NUMBER OR LEGAL DESCRIPTION

DATE PROPERTY WAS FIRST USED BY CLAIMANT

1. Owner and operator: (check applicable boxes)

Claimant is: Owner and operator Owner only Operator only
 and claims exemption on all Land Buildings and improvements and/or Personal property

2. Does the above institution qualify as a college or seminary of learning under the laws of the State of California?

YES NO

3. Is the institution conducted as a non-profit entity?

YES NO

4. Does the institution require for regular admission the completion of a four-year high school course or its equivalent?

YES NO

5. Does the institution confer upon its graduates at least one academic or professional degree, based on a course of at least two years in liberal arts and sciences, or on a course of at least three years in professional studies, such as law, theology, education, medicine, dentistry, engineering, veterinary medicine, pharmacy, architecture, fine arts, commerce, or journalism?

YES NO

6. Is the property for which the exemption is claimed used **exclusively** for the purposes of education?

YES NO

7. List all buildings and other improvements for which exemption is claimed and state the primary and incidental use of each. Attach a separate sheet if necessary. Indicate whether leased or owned. **Please use a separate claim form for each Assessor's Parcel Number.**

BUILDING & IMPROVEMENTS	PRIMARY USE	INCIDENTAL USE		
			<input type="checkbox"/> LEASE	<input type="checkbox"/> OWN
			<input type="checkbox"/> LEASE	<input type="checkbox"/> OWN
			<input type="checkbox"/> LEASE	<input type="checkbox"/> OWN
			<input type="checkbox"/> LEASE	<input type="checkbox"/> OWN
			<input type="checkbox"/> LEASE	<input type="checkbox"/> OWN
			<input type="checkbox"/> LEASE	<input type="checkbox"/> OWN

8. Has any construction commenced and/or been completed on this parcel since 12:01 a.m., January 1 of last year?

YES NO If **YES**, please explain:

9. Is the property, or a portion thereof, for which an exemption is claimed a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code?

YES NO

If **YES**, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this claim. Property taxes, as determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income, will be levied.

10. Has any of the property listed above been used for business purposes other than a student bookstore?

YES NO If **YES**, please explain:

11. If any business is operated by someone other than the college, attach a copy of the lease or other agreement. Please explain:

12. Is any equipment or other property being leased or rented from someone else?

YES NO

If **YES**, list on a separate sheet the name and address of the owner and the type, make, model, and serial number of the property. If the property listed is not **used exclusively** for educational purposes at the collegiate level, please state the other uses of the property. If real property, provide the name and address of the owner.

The benefit of a property tax exemption must inure to the lessee institution. If taxes paid by the lessor, see section 202.2 of the Revenue and Taxation Code.

ADDITIONAL REQUIRED DOCUMENTATION

- Attach a separate page showing the requirements for admission. A current catalog showing the requirements may be substituted.
- Attach a separate page, or current catalog, listing the degrees conferred upon the graduates and the requirements for each degree.
- Attach a copy of the financial statements (balance sheet and operating statement for the preceding fiscal year.)

Whom should we contact during normal business hours for additional information?

NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM ▶	TITLE
NAME OF PERSON MAKING CLAIM	DATE

PROPOSED

20 CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.

Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)

[Empty box for Organization Name and Mailing Address]

Property Location:

This organization [] owns [] rents/leases this location:
Property No.: Class:

Last year your organization received the Welfare Exemption for all or part of the property listed above. To continue receiving the exemption for this location, you must complete, sign and return this claim form to the Assessor. A separate claim form is required for each location.

If you no longer seek an exemption at this location, check here [], sign and return this form to the Assessor. Date Vacated: _____

Additionally, if your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here []

Check, if changed within the last year: [] Mailing Address [] Corporate Name

Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization? [] Yes [] No

If yes, enter OCC No. _____ and date issued _____

Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since last year? [] Yes [] No

The Assessor may ask for additional information. If you do not provide such information, it will result in denial of your claim for exemption. Carefully read the information on the reverse side before completing. All questions must be answered. IF THE ANSWER TO ANY QUESTION IS "YES," EXPLAIN IN "REMARKS" OR ON AN ATTACHMENT.

- YES NO Since January 1, last year:
1. Has the use on any portion of the property that received an exemption last year changed?
2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?
3. Is any portion of this property vacant or unused? If yes, since (date) _____ Area (sq.ft.) _____
4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planned, formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)
5. Is any portion of the property used for living quarters (other than transitional or emergency shelter, low-income housing or housing for the elderly or handicapped)? If yes, and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose (see Housing on reverse) or, if living quarters associated with a rehabilitation program, submit BOE-267-R.
6. Is this property used as low-income housing? If yes, and the property is owned by a nonprofit organization or eligible limited liability company, BOE-267-L must be submitted. If yes and the property is owned by a limited partnership, BOE-267-L1 must be submitted.
7. Is this property used as housing for the elderly or handicapped? If yes, BOE-267-H must be submitted unless care or services are provided or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws.
8. Do other persons or organizations use any of this property? If yes, please provide a list including the name of user, frequency of use and square footage used. (See Owner/Operator on reverse.)
9. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If yes, see "Unrelated Income" on the reverse.
10. Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase.
11. Is there any equipment or property at this location that is leased or rented to the claimant? If yes, provide the owner's name and address and a description of the property. This property is taxable as it is not owned by the claimant.

REMARKS (attach separate sheet if necessary)

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print) DAYTIME TELEPHONE ()

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT TITLE DATE

EMAIL ADDRESS



GENERAL INFORMATION

The Welfare Exemption is available only to property, real or personal, **owned** by a religious, charitable, hospital, or scientific organization and **used exclusively** for religious, charitable, hospital, or scientific purposes.

To be eligible for the full exemption, the claimant **must** file a claim each year on or before February 15. Only 90 percent of any tax, penalty, or interest may be canceled or refunded when a claim is filed between February 16 and December 31 of the current year. If the application is filed on or after January 1 of the next year, only 85 percent of any tax, penalty, or interest may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

ORGANIZATIONAL CLEARANCE CERTIFICATE

According to statutory provisions, the Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* issued by the State Board of Equalization. If you are seeking exemption on this property, you must provide the organization's OCC No. and date issued. A listing of organizations with valid *Organizational Clearance Certificates* is available on the Board's website at www.boe.ca.gov and can be accessed through 1) Property Taxes, 2) Welfare and Veteran's Organization Exemption, 3) List of Eligible Organizations. You may also contact the Board at 916-274-3430.

HOUSING

If question 5 is answered **yes**, describe the portion of the property used for living quarters (since January 1 of the prior year). Submit (1) documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers, or (2) include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization. If the documentation described in items (1) or (2) has been submitted in a previous year for this location, please submit documentation including the occupant's position or role in the organization with a statement indicating that the housing continues to be used for organization's exempt purpose. (This question is not applicable where the exempt activity is **providing housing**.)

OWNER/OPERATOR

An organization that uses property belonging to another exempt organization must file and qualify for the exemption if it uses the property **more than once a week**. If that organization does not file and qualify, the owner organization will lose its exemption on any part of their property used by the non-qualifying organization. If an operator (non-owner) of the property files late, the part of the property used by that organization is subject to late filing. An organization that uses the property **once a week or less** does not need to file the Welfare Exemption Claim, but must provide evidence of exempt status under section 501 (C)(3) or 501 (C)(4) of the Internal Revenue Code **or** sections 23701d or 23701f of the California Revenue and Taxation Code.

UNRELATED BUSINESS TAXABLE INCOME

If question 9 is answered **yes**, you must attach the following to the claim:

- the organization's information and tax returns, including form 990T, filed with the Internal Revenue Service for its immediately preceding year;
- a statement setting forth the amount of time devoted to the organization's income-producing and to its non income-producing activities and, where applicable, a description of that portion of the property on which those activities are conducted;
- a statement listing the specific activities and locations which produce unrelated business taxable income; and
- a statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.

SIGNATURE

LAND

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor.

ASSESSOR'S USE ONLY					
ASSESSED VALUES					
ITEM	TOTAL ASSESSED VALUE OF:				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
ITEM	EXEMPTION ALLOWED				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL

If another exemption, such as the church, religious, etc., was allowed this year on a portion of the property described in the claim, indicate the type and amount of the exemption: _____ \$ _____
(type) (amount)

By _____
(Assessor or designee) (date)

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
REHABILITATION — LIVING QUARTERS**

PROPOSED

This claim is filed for fiscal year 20 ____ — 20 ____

This is a Supplemental Affidavit filed with

- BOE-267, Claim for Welfare Exemption (First Filing)
- BOE-267-A, Claim for Welfare Exemption (Annual Filing)

Section 1. Identification of Applicant

Name of Organization _____

Mailing Address (number and street)	Corporate ID or LLC Number
-------------------------------------	----------------------------

City, State, Zip Code _____

Organizational Clearance Certificate (OCC) No. _____ (Provide copy of certificate with this claim if first filing). If you do not have an OCC, have you filed a claim for an OCC with the BOE?

- Yes No

If No, see instructions for information on obtaining an OCC claim form.

Section 2. Identification of Property

Address of property (number and street) _____

City, County, Zip Code	Date Property Acquired
------------------------	------------------------

Section 3. Rehabilitation: Thrift Shop, Workshop, Manufacturing, or Similar Activities

Provide a copy of the organization's formal rehabilitation program, or describe the rehabilitation program and activities in detail on a separate attachment.

A. Facility Information.

1. Number of hours per week the facility is operated: _____
Total number of persons employed on the premises on January 1.
2. Persons being rehabilitated. Full-time: _____ Part-time: _____
Identify the number of persons being rehabilitated based on the length of employment:
Less than 6 months: _____ 6 months - 1 year: _____ 1 year - 2 years: _____ Longer than 2 years: _____
(list by number of years)
3. Staff and/or others. Full-time: _____ Part-time: _____

B. Total number employed off the premises, but in the operations of the facility as of January 1.

1. Persons being rehabilitated. Full-time: _____ Part-time: _____
Identify the number of persons being rehabilitated based on the length of employment:
Less than 6 months: _____ 6 months - 1 year: _____ 1 year - 2 years: _____ Longer than 2 years: _____
(list by number of years)
2. Staff and/or others. Full-time: _____ Part-time: _____

C. Total number of hours worked during the time period included in the financial statements that accompany the claim.

1. Persons being rehabilitated.
Number of hours worked: _____ Number of persons involved: _____
2. Staff and/or others.
Number of hours worked: _____ Number of persons involved: _____

	Whom should we contact during normal business hours for additional information?	
	NAME _____	
	DAYTIME TELEPHONE () _____	EMAIL ADDRESS _____

D. Salaries and wages paid during the time period included in the financial statements that accompany the claim.

- 1. Persons being rehabilitated.
Salaries and wages: _____ Number of persons involved: _____
- 2. Staff and/or others.
Salaries and wages: _____ Number of persons involved: _____

E. Does a person, management firm, or entity other than the organization filing this claim operate the facility?

Yes No If **YES**, provide the operator's name and mailing address:

Amount of salary or fee: \$ _____ Attach a copy of the contract or other document that indicates the basis for the salary or fee.

F. Is housing for persons being rehabilitated and/or living quarters for staff provided?

Yes No If **YES**, explain the necessity and complete section 4, *Housing - Living Quarters*.

Section 4. Housing — Living Quarters

A. Total number of persons who were housed on the premises the last night in December. Include persons who may be temporarily away.

1. Total number of persons being rehabilitated	
2. Number of unoccupied beds available for persons to be rehabilitated	
3. Number of staff members necessary to care for those persons being rehabilitated. <i>Attach a list describing the jobs performed and the number of persons involved.</i>	
4. Number of other staff members	
5. Number of other persons who are not directly connected with the rehabilitation program	

B. Length of stay of persons being rehabilitated who were housed on the premises the last night in December.

1. Number of persons	
less than 6 months	
6 months - 1 year	
1 year - 2 years	
2 years or longer <i>(list by number of years)</i>	
2. Total. <i>This figure must agree with the total given above for persons being rehabilitated.</i>	

C. Do persons being rehabilitated pay, donate, or perform fund producing work for their room and board?

Yes No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.

D. Do staff members who care for those being rehabilitated pay, donate, or perform work for their room and/or board in lieu of, or from, their salary?

Yes No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.

E. Do other staff members pay, donate, or perform work for their room and/or board in lieu of, or from, their salary?

Yes No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.

F. Do the other persons not directly connected with the rehabilitation program pay, donate, or perform work for their room and/or board?

Yes No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information contained herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

NAME	TITLE	DATE
------	-------	------

SIGNATURE



INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT REHABILITATION – LIVING QUARTERS

FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 251 and 254.5 of the Revenue and Taxation code and must be filed when seeking exemption on property that involves rehabilitation of persons and/or living quarters. A separate affidavit must be filed for each location. This affidavit supplements the claim for welfare exemption and must be filed with the county assessor by February 15 to avoid a late filing penalty under section 270. If you do not complete and file this form, you may be denied the exemption.

FISCAL YEAR

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter “2011-2012” on line four of the claim; a “2010-2011” entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

SECTION 1. Identification of Applicant.

Identify the name of the organization seeking exemption on the property, corporate identification number (or limited liability number if the organization is a limited liability company), and mailing address.

SECTION 2. Identification of Property.

Identify the location of the property, county in which the property is located, and the date the property was acquired by the organization.

SECTION 3. Rehabilitation: Thrift Shop, Workshop, Manufacturing, or Similar Activities.

Provide a copy of the organization’s formal rehabilitation program or describe the rehabilitation program and activities in detail on a separate sheet of paper. As requested in this section of the claim form, provide information on persons being rehabilitated and staff (and/or others) at the store or other facility for which you are claiming exemption.

SECTION 4. Housing – Living Quarters.

Complete this section of the claim form if the organization provides housing for the persons being rehabilitated and/or the organization provides living quarters for staff. As requested in this section, provide information on persons who are housed by the organization on the premises and if those persons housed pay, donate, or perform work for their room and/or board.

OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION

Claim form BOE-277, *Claim for Organizational Clearance Certificate – Welfare Exemption*, is available on the Board’s website (www.boe.ca.gov) or you may request the form by contacting the Exemptions Section at 916-274-3430.

**CHANGE IN OWNERSHIP STATEMENT
DEATH OF REAL PROPERTY OWNER**

PROPOSED

This notice is a request for a completed Change in Ownership Statement. Failure to file this statement will result in the assessment of a penalty.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

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Section 480(b) of the Revenue and Taxation Code requires that the personal representative file this statement with the Assessor in each county where the decedent owned property at the time of death. **File a separate statement for each parcel of real property owned by the decedent.**

NAME OF DECEDENT	DATE OF DEATH
------------------	---------------

YES NO Did the decedent have an interest in real property in this county? If **YES**, answer all questions. If **NO**, sign and complete the certification on page 2.

STREET ADDRESS OF REAL PROPERTY	CITY	ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)*
---------------------------------	------	----------	---------------------------------

*If more than 1 parcel, attach separate sheet.

DESCRIPTIVE INFORMATION <input checked="" type="checkbox"/> (IF APN UNKNOWN) <input type="checkbox"/> Copy of deed by which decedent acquired title is attached. <input type="checkbox"/> Copy of decedent's most recent tax bill is attached. <input type="checkbox"/> Deed or tax bill is not available; legal description is attached.	DISPOSITION OF REAL PROPERTY <input checked="" type="checkbox"/> <input type="checkbox"/> Succession without a will <input type="checkbox"/> Probate Code 13650 distribution <input type="checkbox"/> Affidavit of death of joint tenant <input type="checkbox"/> Decree of distribution pursuant to will <input type="checkbox"/> Action of trustee pursuant to terms of a trust
---	---

TRANSFER INFORMATION Check all that apply and list details below.

Decedent's spouse Decedent's registered domestic partner

Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* must be filed (see instructions).

Decedent's grandchild(ren.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild* must be filed (see instructions).

Cotenant to cotenant. If qualified for exclusion from assessment, an *Affidavit of Cotenant Residency* must be filed (see instructions).

Other beneficiaries or heirs.

A trust.

NAME OF TRUSTEE	ADDRESS OF TRUSTEE
-----------------	--------------------

List names and percentage of ownership of all beneficiaries or heirs:

NAME OF BENEFICIARY OR HEIRS	RELATIONSHIP TO DECEDENT	PERCENT OF OWNERSHIP RECEIVED

This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).

NOTE: Sale of the property does not relieve the need to file a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* if appropriate.

YES NO Will the decree of distribution include distribution of an ownership interest in any legal entity that owns real property in this county? If **YES**, will the distribution result in any person or legal entity obtaining control of more than 50% of the ownership of that legal entity? YES NO If **YES**, complete the following section.

NAME AND ADDRESS OF LEGAL ENTITY	NAME OF PERSON OR ENTITY GAINING SUCH CONTROL
----------------------------------	---

YES NO Was the decedent the lessor or lessee in a lease that had an original term of 35 years or more, including renewal options? If **YES**, provide the names and addresses of all other parties to the lease.

NAME	MAILING ADDRESS	CITY	STATE	ZIP CODE

MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

NAME				
ADDRESS	CITY	STATE	ZIP CODE	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE	PRINTED NAME
▶	
TITLE	DATE
EMAIL ADDRESS	DAYTIME TELEPHONE ()

INSTRUCTIONS

IMPORTANT

Failure to file a Change in Ownership Statement within the time prescribed by law may result in a penalty of either \$100 or 10% of the taxes applicable to the new base year value of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes and subjected to the same penalties for nonpayment.

Section 480 of the Revenue and Taxation Code states, in part:

- (a) Whenever there occurs any change in ownership of real property or of a manufactured home that is subject to local property taxation and is assessed by the county assessor, the transferee shall file a signed change in ownership statement in the county where the real property or manufactured home is located, as provided for in subdivision (c). In the case of a change in ownership where the transferee is not locally assessed, no change in ownership statement is required.
- (b) The personal representative shall file a change in ownership statement with the county recorder or assessor in each county in which the decedent owned real property at the time of death that is subject to probate proceedings. The statement shall be filed prior to or at the time the inventory and appraisal is filed with the court clerk. In all other cases in which an interest in real property is transferred by reason of death, including a transfer through the medium of a trust, the change in ownership statement or statements shall be filed by the trustee (if the property was held in trust) or the transferee with the county recorder or assessor in each county in which the decedent owned an interest in real property within 150 days after the date of death.

The above requested information is required by law. Please reference the following:

- **Passage of Decedent's Property:** Beneficial interest passes to the decedent's heirs effectively on the decedent's date of death. However, a document must be recorded to vest title in the heirs. An attorney should be consulted to discuss the specific facts of your situation.
- **Change in Ownership:** California Code of Regulations, Title 18, Rule 462.260(c), states in part that "[i]nheritance (by will or intestate succession)" shall be "the date of death of decedent."
- **Inventory and Appraisal:** Probate Code, Section 8800, states in part, "Concurrent with the filing of the inventory and appraisal pursuant to this section, the personal representative shall also file a certification that the requirements of Section 480 of the Revenue and Taxation Code either:
 - (1) Are not applicable because the decedent owned no real property in California at the time of death
 - (2) Have been satisfied by the filing of a change in ownership statement with the county recorder or assessor of each county in California in which the decedent owned property at the time of death."
- **Parent/Child and Grandparent/Grandchild Exclusions:** A claim must be filed within three years after the date of death/transfer, but prior to the date of transfer to a third party; or within six months after the date of mailing of a Notice of Assessed Value Change, issued as a result of the transfer of property for which the claim is filed. An application may be obtained by calling XXX-XXX-XXXX.
- **Cotenant to cotenant.** An affidavit must be filed with the county assessor. An affidavit may be obtained by calling XXX-XXX-XXXX.

This statement will remain confidential as required by Revenue and Taxation Code Section 481, which states in part: "These statements are not public documents and are not open to inspection, except as provided by Section 408."

CHANGE IN OWNERSHIP STATEMENT
OIL AND GAS PROPERTY

PROPOSED

File this statement by:

BUYER/TRANSFeree
MAILING ADDRESS
SELLER/TRANSFEROR
MAILING ADDRESS
FIELD LEASE

RECORDING DATA
Date Recorded:
Document Number:
Assessor's Identification Number:
MB PG PCL

Phone Numbers:
Buyer:
Seller:
Sec: Twp: Rng:

IMPORTANT NOTICE

The law requires any transferee acquiring an interest in real property or manufactured home subject to local property taxation, and that is assessed by the county assessor, to file a Change in Ownership Statement with the County Recorder or Assessor. The Change in Ownership Statement must be filed at the time of recording or, if the transfer is not recorded, within 90 days of the date of the change in ownership, except that where the change in ownership has occurred by reason of death the statement shall be filed within 150 days after the date of death or, if the estate is probated, shall be filed at the time the inventory and appraisal is filed. The failure to file a Change in Ownership Statement within 90 days from the date of a written request by the Assessor results in a penalty of either: (1) one hundred dollars (\$100); or (2) 10 percent of the taxes applicable to the new base year value reflecting the change in ownership of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes, and be subject to the same penalties for nonpayment.

A. TRANSFER INFORMATION (Check the appropriate boxes to indicate the method by which you acquired an interest in the property.)

- 1. Purchase (complete Sections B and C on the reverse side).
2. Land Sales Contract. A contract for the purchase of property in which the seller retains legal title to it after the buyer takes possession.
3. Inheritance. Transfer by will or intestate succession. Date of death Relationship to deceased
4. Trade or exchange. The above described property has been traded or exchanged for other real property or tangible personal property.
5. Merger or stock acquisition.
6. Partial interest transfer. Was less than 100 percent of the property transferred? If yes, indicate the percentage transferred %
7. Foreclosure or trustee sale.
8. Gift.
9. Life estate.
10. Reconveyance (pay-off).
11. Creation or assignment of a lease: (date)
12. Termination of a lease: (date)
13. Was this transfer/addition solely between spouses or registered domestic partners, divorce settlement, etc.?
14. Was this transaction only a correction of the name(s) of persons or entities holding title?
15. If you hold title to this property as a joint tenant, is the seller or transferor also a joint tenant?
16. Was this transaction the termination of a joint tenancy interest?
17. Was this transfer between family members or related businesses?
18. Was this document recorded to substitute a trustee under a deed of trust, mortgage, or other similar document?
19. Was this document recorded to create, assign, or terminate a lender's interest in this property?
20. Has this property been transferred to a trust? If yes, is the trust: Revocable Irrevocable
21. If the trust is irrevocable, is the transferor or the transferor's spouse or registered domestic partner the sole present beneficiary?
22. Does this property revert to the transferor in 12 years or less? (Clifford Trust)

If you answered no to 21 or 22, attach a copy of the trust agreement.

B. PROPERTY INFORMATION (Complete each item as it applies to this transaction.)

1. Seller's name and address: _____
2. Field name: _____ Lease name: _____ Parcel number: _____
3. Date sales agreement or letter of intent signed: _____ Effective transfer date: _____
4. Closing date: _____ Recording document: Number: _____ Date: _____
5. Name, address and phone number of person with purchasing firm who is familiar with the transaction and would be available to answer questions relative to the transaction: _____

6. Name, address, and phone number of any consultants used in connection with the transaction: _____

7. Interest acquired (please report decimal fractions out of total; e.g., 0.875 out of 1.000).
Revenue interest: _____ Working interest: _____ Other working interest owners & percentages: _____

8. Number of wells: Producing _____ Injection _____ All idle _____ Other _____
9. Productive acres in the parcel: _____ Total acres in the parcel: _____
10. Production rates at acquisition: Oil _____ b/d Gas _____ mcf/d Water _____ b/d
11. Price received for oil and gas at acquisition: Oil _____ \$/b Gas _____ \$/mcf
12. Oil gravity: _____ API Gas: _____ btu/mcf Average producing depth: _____ ft
13. Proved reserves: Developed: Oil _____ bbl Gas _____ mcf
Undeveloped: Oil _____ bbl Gas _____ mcf
14. Were appraisals, evaluations, cash flow projections or other analyses made to assist in establishing a purchase price? Yes No
 - a. If **yes**, please enclose copies of those appraisals, evaluations, cash flow projections or analyses. Please identify the analysis or appraisal most relied upon in establishing the purchase price.
 - b. If **no**, please explain in Section D how the purchase price was determined.
15. Please enclose a copy of the following:
 - a. The sales agreement or contract including all exhibits and amendments thereto, as well as other related agreements or contracts, such as loan agreements.
 - b. A complete listing of all assets acquired and liabilities assumed in the acquisition, if not included in item 15a. Please list each lease, including wells and related equipment, separately.
 - c. The allocation to your company books of the total acquisition price, by specific items.

C. PURCHASE PRICE OR TRANSFER AMOUNT INFORMATION

Terms: Total purchase price: _____ Cash to seller: _____
 Production and/or conventional loan(s): _____ Amount(s): _____ Interest rate(s): _____
 Source(s) of financing (bank, seller, etc.): _____
 Purchase price allocated to: Fixed plant & equipment: _____ Moveable equipment _____

D. REMARKS (Please include below any additional information about the sale or transfer which should be called to the attention of the Assessor.)

CERTIFICATION

OWNERSHIP TYPE Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/>	I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief. This declaration is binding on each and every co-owner and/or partner.
NAME OF ASSESSEE OR AUTHORIZED AGENT (typed or printed)	TITLE
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT 	DATE
NAME OF ENTITY (typed or printed)	FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS (typed or printed)	TITLE
DAYTIME TELEPHONE NUMBER ()	E-MAIL ADDRESS

**POSSESSORY INTERESTS
ANNUAL USAGE REPORT**

PROPOSED

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

Revenue and Taxation Code section 480.6 requires every state or local governmental entity that is the fee owner of real property in which one or more taxable possessory interests have been created or renewed to provide the Assessor of the county in which the property is located information identifying the holders of a taxable possessory interest, the property involved, and the terms and conditions of the agreement giving rise to the taxable possessory interests. If your agency owns any property with taxable possessory interests, you are required to complete and file this form with the Assessor by **February 15**. Report all taxable possessory interests occurring in the prior year even if they ended in the prior year.

IF THERE ARE NO TAXABLE POSSESSORY INTERESTS ON PROPERTY OWNED BY THIS AGENCY, CHECK HERE , AND SIGN, DATE, AND RETURN THE FORM TO THE ADDRESS SHOWN ABOVE.

PROPERTY USAGE

NAME OF TENANT/LESSEE/PERMITTEE		MAILING ADDRESS	
LOCATION/DESCRIPTION OF SUBJECT PROPERTY		DATE OF TRANSACTION IN WHICH A TAXABLE POSSESSORY INTEREST WAS ACQUIRED	
TYPE OF TRANSACTION (check one) <input type="checkbox"/> CREATION <input type="checkbox"/> RENEWAL <input type="checkbox"/> SUBLEASE <input type="checkbox"/> ASSIGNMENT		AMOUNT AND TYPE OF CONSIDERATION (i.e. gross, full service, NNN, other)	
TERM OF POSSESSORY INTEREST (including renewal or extension options)		AGENCY PAID EXPENSES (if any, enter dollar amount)	
<input type="checkbox"/> SUBLEASE	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR MASTER LEASE
<input type="checkbox"/> ASSIGNMENTS	ORIGINAL TERM	REMAINING TERM	CONSIDERATION PAID FOR UNDERLYING LEASE

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THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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CERTIFICATION

I certify (or declare) that I have examined this report, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and covers any property required to be reported by the agency named in the statement. If prepared by a duly authorized person other than an agency official, the certification declaration is based on all the information of which the preparer has knowledge.

SIGNATURE OF AGENCY REPRESENTATIVE/PREPARER ▶	DATE
NAME OF AGENCY REPRESENTATIVE	TITLE
NAME OF PREPARER	TITLE
PREPARER'S EMAIL ADDRESS	DAYTIME TELEPHONE NUMBER ()