

Memorandum

To: Honorable Antonio Vazquez, Chairman
Honorable Mike Schaefer, Vice Chair
Honorable Ted Gaines, First District
Honorable Malia M. Cohen, Second District
Honorable Betty T. Yee, State Controller

Date: April 29, 2021

From: /s/ David Yeung
David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, May 2021***
Item J2, Administrative Consent Agenda, Property Tax Forms

I am submitting the attached property tax forms 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 January 1, 2022 lien date.

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

BOE-19-B *Claim for Transfer of Base Year Value to Replacement Primary Residence for Persons at Least Age 55 Years*

[Created new form on 2/2021 for taxpayers to claim a base year value transfer under the new provisions of section 2.1 of article XIII A of the California Constitution (Proposition 19). Further revised form for (P1), section A, to add Question 2 regarding multi-unit property for consistency with other similar forms; revised section B, title from "ORIGINAL RESIDENCE" to "ORIGINAL PRIMARY RESIDENCE" for consistency and clarity; revised section B, to add Questions 1 and 2 regarding principal residence status and multi-unit property for consistency with other similar forms; revised section B, to delete the box requesting claimant to provide the "RECORDER'S DOCUMENT NUMBER" for the original primary residence, which is not something the claimant, as the seller of the property, would have, thus, placing an unnecessary burden on the claimant to provide such document.]

BOE-19-C *Certification of Value by Assessor for Base Year Value Transfer*

[Created new form on 2/2021 to assist County Assessors with implementing the new provisions of section 2.1 of article XIII A of the California Constitution (Proposition 19) by certifying values for base year value transfers from one county to another county.]

BOE-19-D *Claim for Transfer of Base Year Value to Replacement Primary Residence for Severely Disabled Persons*

[Created new form on 2/2021 for taxpayers to claim a base year value transfer under the new provisions of section 2.1 of article XIII A of the California Constitution (Proposition 19). Further revised form for (P1), section A, to add Question 2 regarding multi-unit property for consistency with other similar forms; revised section B, title from "ORIGINAL RESIDENCE" to "ORIGINAL PRIMARY RESIDENCE" for consistency and clarity; revised section B, to add Questions 1 and 2 regarding principal residence status and multi-unit property for consistency with other similar forms; revised section B, to delete the box requesting claimant to provide the "RECORDER'S DOCUMENT NUMBER" for the original primary residence, which is not something the claimant, as the seller of the property, would have, thus, placing an unnecessary burden on the claimant to provide such document; revised (P2), under GENERAL INFORMATION, to include additional language between paragraphs 7 and 8 for further clarity as to the qualifications and application process needed to receive the base year value transfer.]

BOE-19-DC *Certificate of Disability*

[Created new form on 2/2021 to assist County Assessors with implementing the new provisions of section 2.1 of article XIII A of the California Constitution (Proposition 19) by providing certification of disability. Further revised form for (P1), section II, title to add comma between "CLAIMANT'S SPOUSE" and "OR LEGAL GUARDIAN".]

BOE-19-G *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021*

[Created new form on 2/2021 for taxpayers to claim an intergenerational transfer exclusion under the new provisions of section 2.1 of article XIII A of the California Constitution (Proposition 19). Further revised form for (P2), section C, Question 2, second line, to capitalize the first word in parentheses "Please" and to correct the spelling of the last word in parentheses "certificate"; revised section C, Question 4, first line, to correct the spelling of the word "property"; revised section C, Question 4.b., to correct the spelling of the word "property".]

BOE-19-P *Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021*

[Created new form on 2/2021 for taxpayers to claim an intergenerational transfer exclusion under the new provisions of section 2.1 of article XIII A of the California Constitution (Proposition 19).]

BOE-19-V *Claim for Transfer of Base Year Value to Replacement Primary Residence for Victims of Wildfire or Other Natural Disaster*

[Created new form on 2/2021 for taxpayers to claim a base year value transfer under the new provisions of section 2.1 of article XIII A of the California Constitution (Proposition 19). Further revised form for (P1), section A, to number each of the questions and add Question 2 regarding multi-unit property for consistency with other similar forms; revised section B, to delete the box requesting claimant to provide the "RECORDER'S DOCUMENT NUMBER" for the original primary residence, which is not something the claimant, as the seller of the property, would have, thus, placing an unnecessary burden on the claimant to provide such document; revised section B, Question 4, to add second line regarding principal residence status for consistency with other similar forms; revised section B, to add Question 5 regarding multi-unit property for consistency with other similar forms.]

BOE-60-AH *Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling*

[Revised (P1), section A, to add Question 2 regarding multi-unit property for consistency with other similar forms; revised section B, Question 1, to add second sentence regarding principal residence status for consistency with other similar forms; revised section B, to add Question 2 regarding multi-unit property for consistency with other similar forms.]

BOE-60-NR *Notice of Rescission of Claim to Transfer Base Year Value to Replacement Dwelling Under Revenue & Taxation Code Section 69.5 (Propositions 60/90/110)*

[Revised form on 2/2021 to assist in implementing the provisions of Proposition 19 by changing title to add "UNDER REVENUE AND TAXATION CODE SECTION 69.5 (PROPOSITIONS 60/90/110)" to make it more clear that this form is to be used only for Proposition 60/90/110 transactions; revised section A, to add "/ID" after "ASSESSOR'S PARCEL"; revised (P2), paragraph 1, first line, added "Until March 31, 2021,"; revised paragraph 1, fourth line, to add "... (Propositions 60/90/110.)"; revised to add language between paragraphs 3 and 4 to further clarify that the rescission provisions in this form

only apply to claims for Proposition 60/90/110 transactions; revised paragraph 4, third line, to correct the spelling of the word "statute"; revised paragraph 5, third line, to add "...on or before March 31, 2021...". Further revised form by changing page identification of the form from "(FRONT)" to "(P1)" and "(BACK)" to "(P2)" for consistency and similar formatting with other forms; revised title to replace the symbol "&" with the word "AND" between "Revenue" and "Taxation".]

BOE-64 *Claim for Seismic Safety Construction Exclusion From Assessment*

[Revised (P1), paragraph 4 to add subdivision "(b)" to "section 74.5:" for further clarity; revised paragraph 4, (2), to correctly rephrase a portion of the last sentence from "...those items referenced in Appendix Chapters 5 and 6 of the Uniform Code for Building Conservation of the International Conference of Building Officials." to "...those items referenced in Appendix A of the International Existing Building Code of the International Code Council.", which better reflects statutory provisions; revised paragraph 4, (3), to correctly rephrase portions of the last sentence from "...(commencing with Section 101)..." to "...(commencing with Section 1.1.1)..." and from "...the Uniform Building Code." to "...the International Building Code.", which better reflects statutory provisions.]

BOE-68 *Claim for Base Year Value Transfer – Acquisition by Public Entity*

[Revised page identification of the form from "(FRONT)" to "(P1)" and "(BACK)" to "(P2)" for consistency and similar formatting with other forms; revised (P1), portion in parentheses below the title, to add a comma between "(Article XIII A...)" and "(...section 2(d),...)"; revised (P2), to add language between paragraphs 5 and 6, to better reflect statutory changes regarding filing periods; revised paragraph 7, end of sentence, to delete the word "timely" to better reflect statutory changes regarding filing periods; revised paragraph 10, end of last sentence, to add a period to the end of the sentence.]

BOE-267 *Claim For Welfare Exemption (First Filing)*

[Revised (P1), section 1.a., to add "(S)" to the end of "ASSESSOR'S PARCEL/ASSESSMENT NUMBER"; revised section 1.d., to add box for "New Construction In Progress".]

BOE-267-A *20__ Claim for Welfare Exemption (Annual Filing)*

[Revised (P1), Question 5, box "Other," to change the first word of the second line from "including" to "with"; revised Question 6, to underline "submit BOE-267-O" for consistency; revised (P2), under HOUSING section, to bold the word "Other" and to delete the last sentence in parentheses, as it is no longer applicable.]

BOE-267-H *Welfare Exemption Supplemental Affidavit, Housing – Elderly or Handicapped Families*

[Revised (P1), Section 2, to add "Assessor's Parcel/Assessment Number(s)"; revised (P3), Section 2, to add last sentence "Also identify the assessor's parcel number or assessment number of the property."]

BOE-267-L *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households*

[Revised (P1), SECTION 2, to add "Assessor's Parcel/Assessment Number(s)"; revised SECTION 4, A1, first line, to delete the word "California" before "Revenue and Taxation Code" in order to simplify the language; revised (P2), under A2, second line, to change "Section 42" to "section 42" to be consistent with other forms and documents; revised (P3), SECTION 2, to add last sentence "Also identify the assessor's parcel number or assessment number of the property."]

BOE-267-L1 *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership*

[Revised P(1), SECTION 1, to add "Assessor's Parcel/Assessment Number(s)" and second line below, to add ")" after "BOE-267."; revised (P2), SECTION 4, A1, first line, to delete the word "California" before "Revenue and Taxation Code" in order to simplify the language; revised (P3), SECTION 7.B., first box, to add "Property Tax" before "Rule 140.1", and second line, to add ";" after "Section 6"; revised (P5), SECTION 1, third line, to add sentence "Also identify the assessor's parcel number or assessment number of the property."]

BOE-267-L2 *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households – Tenant Data*

[Revised (P1), SECTION 1, to add "Assessor's Parcel/Assessment Number(s)"; revised SECTION 2.A., first line, to delete the word "California" before "Revenue and Taxation Code" in order to simplify the language; revised (P2), SECTION 1, last line, to add to sentence "..., and the assessor's parcel number or assessment number of the property."]

BOE-267-L3 *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (140% AMI)*

[Revised (P1), first paragraph, end of first line, to change "Section 42" to "section 42" to be consistent with other forms and documents; revised SECTION 1, to add "Assessor's Parcel/Assessment Number(s)"; revised (P2), SECTION 1, title, to add the word "and" between "Applicant" and "Property" and last line, to add to sentence "..., and the assessor's parcel number or assessment number of the property."]

BOE-267-R *Welfare Exemption Supplemental Affidavit, Rehabilitation – Living Quarters*

[Revised (P1), Section 2, to add "Assessor's Parcel/Assessment Number(s)"; revised (P3), SECTION 2, last line, to add sentence "Also identify the assessor's parcel number or assessment number of the property."; revised section OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION, title to add to the end "(BOE)"; revised first line, to change "Board's website" to "BOE's website"; revised last line, to change from "Exemptions" to "Welfare Exemption" and to add "1-" before "916".]

BOE-441d *Request for Information*

[Revised (P1), to add "(S)" to "ASSESSOR'S PARCEL NUMBER"; to add "(S)" to "ACCOUNT NUMBER/ASSESSMENT NUMBER"; to add "(S)" to "EVENT DATE"; to add "(S)" to "EVENT TYPE"; revised information in box, last line, to add "(s)" to "Type" and to "assessment".]

BOE-502-A *Preliminary Change of Ownership Report*

[Revised form on 2/2021 to assist in implementing the provisions of Proposition 19 by revising (P1), Statement C, second check box, to change the wording from "from grandparent(s) to grandchild(ren)" to "between grandparent(s) and grandchild(ren)"; revised Statement C, to add a second line, which asks, "Was this the transferor/grantor's principal residence?", along with YES/NO check boxes; revised Statement F, to delete from the end of the sentence, "...as defined by Revenue and Taxation Code section 69.5. "; revised to add a Statement between Statements F and G, which states, "This transaction is to replace a principal residence substantially damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency. Within the same county?", along with YES/NO check boxes; revised (P3), PART 1, paragraph 2, to add letter "G" and to reconfigure the remaining letters from G through O to H through P to account for the additional Statement added to (P1). Further revised form for (P1), second question below "STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY" box, by rephrasing to better

reflect statutory provisions for the disabled veterans' exemption; revised Statement P, by adding check boxes to the statement to indicate whether the active solar energy system is leased or owned.]

BOE-502-AH *Change of Ownership Statement*

[Revised form on 2/2021 to assist in implementing the provisions of Proposition 19 by revising (P1), Statement C, second check box, to change the wording from "from grandparent(s) to grandchild(ren)" to "between grandparent(s) and grandchild(ren)"; revised Statement C, to add a second line, which asks, "Was this the transferor/grantor's principal residence?", along with YES/NO check boxes; revised Statement F, to delete from the end of the sentence, "...as defined by Revenue and Taxation Code section 69.5. "; revised to add a Statement between Statements F and G, which states, "This transaction is to replace a principal residence substantially damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency. Within the same county?", along with YES/NO check boxes; revised (P3), PART 1, paragraph 2, to add letter "G" and to reconfigure the remaining letters from G through O to H through P to account for the additional Statement added to (P1). Further revised form for (P1), second question below "STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY" box, by rephrasing to better reflect statutory provisions for the disabled veterans' exemption; revised Statement P, by adding check boxes to the statement to indicate whether the active solar energy system is leased or owned.]

BOE-502-D *Change in Ownership Statement Death of Real Property Owner*

[Revised form on 2/2021 to assist in implementing the provisions of Proposition 19 by revising (P1), section TRANSFER INFORMATION, third check box, second sentence, to change the word "assessment" to "reassessment", and to add sentence to the end of the second line, which states, "Was this the decedent's principal residence?", along with YES/NO check boxes; revised fourth check box, second sentence, to change the word "assessment" to "reassessment", to change the words in italics "From" to "Between" and the word "to" to "and", and to add sentence to the end of the second line, which states, "Was this the decedent's principal residence?", along with YES/NO check boxes; revised fifth check box, second sentence, to change the word "assessment" to "reassessment"; revised (P2), last paragraph, to add a sentence at the end of the paragraph to provide the statutory provisions that make this form not open to public inspection. Further revised form for (P1), section TRANSFER INFORMATION, third check box, third sentence, to correctly change the word "decedent's" to "decedent's"; revised fourth check box, third sentence, to correctly change the word "decedent's" to "decedent's".]

BOE-576-E *Affidavit for 4 Percent Assessment of Certain Vessels*

[Revised (P1), introductory section below the title, second line, bold "February 15" to better emphasize; revised first line, second box, to change from "TITLE", which is unnecessary information, to "ASSESSOR'S PARCEL/ASSESSMENT NUMBER" to better identify the property; revised check box 1., to add a line to identify "Document Vessel Number"; revised line between check box 2. and 3., to bold and italicize the word "exclusively" to better emphasize; revised to add check box 6., to ask, "Was the vessel used for any other activity during the preceding calendar year?", along with YES/NO check boxes, and additional lines to describe the activity and the number of days used in this activity in order to assist Assessors in determining a claimant's eligibility to receive this reduced assessment.]

Please place these forms on the Board's May 2021 Administrative Consent Agenda for approval.

DY:pll
Attachments

cc: Ms. Catherine Taylor

Approved:

/s/ Brenda Fleming

Brenda Fleming
Executive Director

Board Approved:

Catherine Taylor, Chief
Board Proceedings and Support
Services Division

**CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT
PRIMARY RESIDENCE FOR PERSONS AT LEAST AGE 55 YEARS**

Applies to base year value transfers occurring on or after April 1, 2021.

A. REPLACEMENT PRIMARY RESIDENCE

ASSESSOR'S PARCEL/ID NUMBER	RECORDER'S DOCUMENT NUMBER	
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION (if applicable)	
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION (if applicable) \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Do you occupy the replacement primary residence as your principal place of residence? Yes No

2. Is this property a multi-unit property? If so, which unit is your principal residence? _____

3. Is the new construction described performed on a replacement primary residence which has already been granted the base year value transfer within the past two years? Yes No **If yes**, what was the date of your original claim? _____**B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)**

ASSESSOR'S PARCEL/ID NUMBER		
DATE OF SALE	SALE PRICE \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Was this property your principal place of residence? Yes No **Date property was no longer your principal residence:** _____

2. Was this property a multi-unit property? If so, which unit is your principal residence? _____

3. Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)? Yes No4. Was there any new construction to this property since the last tax bill(s) and before the date of the sale? Yes No**If yes, please explain:** _____**NOTE:** If the property is located in a different county than that of the replacement primary residence, you must attach a copy of the original residence's latest property tax bill and any supplemental tax bill(s) issued before the date of sale.**C. CLAIMANT INFORMATION (please print)**

NAME OF CLAIMANT	DATE OF BIRTH	SOCIAL SECURITY NUMBER	AT LEAST AGE 55? <input type="checkbox"/> Yes <input type="checkbox"/> No
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NOTE: Please provide valid identification with date of birth.Have you previously been granted a base year value transfer under section 2.1 of article XIII A (Proposition 19)? Yes No

If YES, please provide the county(ies) and Assessor's Parcel/ID Number(s) for which relief was granted. _____

CERTIFICATION*I certify (or declare) under penalty of perjury under the laws of the State of California that: (1) as a claimant/occupant I occupy the replacement primary residence described above as my principal place of residence; (2) as a claimant I am at least 55 years of age at the time of the sale of my original residence; and (3) the foregoing, and all information hereon, is true, correct, and complete to the best of my knowledge and belief.*

SIGNATURE OF CLAIMANT 	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

**All information provided on this form is subject to verification.
IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.
THIS CLAIM IS CONFIDENTIAL AND NOT SUBJECT TO PUBLIC INSPECTION**

GENERAL INFORMATION

Beginning April 1, 2021, California law allows an owner of a primary residence who is at least age 55 to transfer the factored base year value of their primary residence to a replacement primary residence that is located anywhere in California and purchased or newly constructed within two years of the sale of the original primary residence.

If the replacement primary residence is of *equal or lesser value* than the original primary residence, the factored base year value of the original primary residence becomes the base year value of the replacement primary residence.

If the replacement primary residence is of *greater value* than the original primary residence, partial relief is available. The difference between the full cash value of the original primary residence and the full cash value of the replacement primary residence will be added to the factored base year value that is transferred to the replacement primary residence.

Under Revenue and Taxation Code section 110(b), "full cash value" is presumed to be the purchase price, unless it is established by evidence that the real property would not have transferred for that purchase price in an open market transaction.

A homeowner who is at least age 55 or severely disabled may transfer their base year value up to three times.

The disclosure of the social security number by the claimant of a replacement primary residence is mandatory. The number is used by the Assessor to verify the eligibility of a person claiming this exclusion and by the State of California to prevent more than three base year value transfers. This claim is confidential and not subject to public inspection.

If you feel you qualify for this exclusion, you must provide evidence that you are at least 55 years old and declare under penalty of perjury (see reverse) that you are at least 55, and complete the reverse side of this form.

A claim must be filed with the Assessor of the county in which the replacement property is located. A claim for relief must be filed within 3 years of the date a replacement primary residence is purchased or new construction of that replacement primary residence is completed. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim.

If your claim is approved, the base year value will be transferred to the replacement primary residence as of the latest qualifying event — the sale of the original primary residence, the purchase of the replacement primary residence, or the completion of construction of the replacement primary residence. This means that if you purchase or construct your replacement primary residence first and sell your original primary residence second, you will be responsible for the increased taxes on your replacement primary residence until your original primary residence is sold.

If you are filing a claim for additional treatment as the result of new construction performed on a replacement primary residence which has already been granted the benefit, you must complete the reverse side of this form. You may be eligible if the new construction is completed within two years of the date of sale of the original primary residence; you have notified the Assessor in writing of the completion of new construction within 6 months after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement primary residence at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original primary residence as of its date of sale.

**CERTIFICATION OF VALUE BY ASSESSOR
FOR BASE YEAR VALUE TRANSFER**

County Assessor

Address

City, State, Zip

Replacement Residence APN _____

Section 2.1(b) of article XIII A of the California Constitution (added by Proposition 19) allows a homeowner who is at least age 55 or severely disabled or a victim of a wildfire or natural disaster to transfer their base year value from an original primary residence to a replacement primary residence located anywhere in California. An application for a base year value transfer to a replacement primary residence has been filed with the _____ County Assessor's Office. Since the claim involves the transfer of a base year value from an original primary residence located in _____ County, we are requesting the following information from your office. Please complete Section B of this form and return it to our office at the address above.

A. ORIGINAL PRIMARY RESIDENCE (INFORMATION THAT WAS PROVIDED TO THE ASSESSOR BY THE CLAIMANT)

Applicant Name:	Application Date:
Situs Address of Property Sold:	City:
County:	Assessor's Parcel/ID Number:
Sale Price:	Date of Sale:

B. REQUESTED INFORMATION

Confirmation of Sale Price:	Confirmation of Date of Sale:	
Recorder's Document Number:	Date of Recording:	
Factored Base Year Value (prior to sale): \$	Roll Year (year-year):	
Land Value: \$	Improvement Value: \$	
Fair Market Value at Time of Sale: \$	Description, if other than SFR:	
Land Value: \$	Improvement Value: \$	
Was entire property used as a primary residence? <input type="checkbox"/> Yes <input type="checkbox"/> No	Property description, if other than primary residence:	
If no, value allocated to primary residence:	Land \$	Improvement \$
Was the property eligible for exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, which one? <input type="checkbox"/> Homeowners' Exemption <input type="checkbox"/> Disabled Veterans' Exemption	
Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer? <input type="checkbox"/> Yes <input type="checkbox"/> No		
For this applicant, has your county previously granted a base year value transfer pursuant to section 2.1 of article XIII A (Proposition 19)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If YES, what is the date of exclusion? _____		

PRINCIPAL RESIDENCE SUBSTANTIALLY DAMAGED/DESTROYED BY DISASTER FOR WHICH THE GOVERNOR DECLARED A STATE OF EMERGENCY

Was property substantially damaged or destroyed by a Governor-proclaimed disaster? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of disaster (if applicable):	Type of disaster (if applicable):
Fair Market Value immediately prior to disaster: \$	Factored Base Year Value (prior to disaster): \$	Roll Year (year-year):
Land Factored Base Year Value (prior to disaster): \$	Improvement Factored Base Year Value (prior to disaster): \$	

CERTIFICATION OF VALUE PROVIDED BY:

Name of Contact:	Email Address:
County Assessor's Office:	Phone Number:

CERTIFICATION OF VALUE REQUESTED BY:

Name of Contact:	Email Address:	Phone Number:
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CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT PRIMARY RESIDENCE FOR SEVERELY DISABLED PERSONS

Applies to base year value transfers occurring on or after April 1, 2021.

Include form BOE-19-DC, *Certificate of Disability*, when filing this form.

You may also qualify for exclusion from reassessment for new construction which makes an existing dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. Contact your Assessor's office for further information and a copy of BOE-63, *Disabled Persons Claim for Exclusion of New Construction*.

A. REPLACEMENT PRIMARY RESIDENCE

ASSESSOR'S PARCEL/ID NUMBER	RECORDER'S DOCUMENT NUMBER	
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION (if applicable)	
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION (if applicable) \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Do you occupy the replacement primary residence as your principal place of residence? Yes No

2. Is this property a multi-unit property? If so, which unit is your principal residence? _____

3. Is the new construction described performed on a replacement primary residence which has already been granted the base year value transfer within the past two years? Yes No If **yes**, what was the date of your original claim? _____

B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)

ASSESSOR'S PARCEL/ID NUMBER		
DATE OF SALE	SALE PRICE \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Was this property your principal place of residence? Yes No Date property was no longer your principal residence: _____

2. Was this property a multi-unit property? If so, which unit is your principal residence? _____

3. Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)? Yes No

4. Was there any new construction to this property since the last tax bill(s) and before the date of sale? Yes No

If **yes**, please explain: _____

Note: If the property is located in a different county than that of the replacement primary residence, you must attach a copy of the original residence's latest property tax bill and any supplemental tax bill(s) issued before the date of sale.

C. CLAIMANT INFORMATION (please print)

NAME OF CLAIMANT	SOCIAL SECURITY NUMBER	SEVERELY DISABLED? <input type="checkbox"/> Yes <input type="checkbox"/> No
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NOTE: Please have a physician of appropriate specialty complete BOE-19-DC, *Certificate of Disability*.

Have you or your spouse previously been granted relief under section 2.1 of article XIII A (Proposition 19)? Yes No

If YES, please provide the county(ies) and Assessor's Parcel/ID Number(s) for which relief was granted. _____

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that: (1) as a claimant/occupant I occupy the replacement primary residence described above as my principal place of residence; and (2) the foregoing, and all information hereon, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT ▶	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

All information provided on this form is subject to verification.

IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.

THIS CLAIM IS CONFIDENTIAL AND NOT SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

Beginning April 1, 2021, California law allows an owner of a primary residence who is severely disabled to transfer the factored base year value of their primary residence to a replacement primary residence that is located anywhere in California and purchased or newly constructed within two years of the sale of the original primary residence.

If the replacement primary residence is of *equal or lesser value* than the original primary residence, the factored base year value of the original primary residence becomes the base year value of the replacement primary residence.

If the replacement primary residence is of *greater value* than the original primary residence, partial relief is available. The difference between the full cash value of the original primary residence and the full cash value of the replacement primary residence will be added to the factored base year value that is transferred to the replacement primary residence.

Under Revenue and Taxation Code section 110(b), "full cash value" is presumed to be the purchase price, unless it is established by evidence that the real property would not have transferred for that purchase price in an open market transaction.

A homeowner who is at least age 55 or severely disabled may transfer their base year value up to three times.

The disclosure of the social security number by the claimant of a replacement primary residence is mandatory. The number is used by the Assessor to verify the eligibility of the person claiming this exclusion and by the State of California to prevent more than three base year value transfers. This claim is confidential and not subject to public inspection.

A claim must be filed with the Assessor of the county in which the replacement property is located.

If you believe that you qualify for this exclusion, in addition to completing the reverse side of this form, you must also complete and submit form BOE-19-DC, *Certificate of Disability*. On the *Certificate of Disability*, you must provide either of the following:

- **Certification, signed by a licensed physician or surgeon of appropriate specialty, stating the specific reasons that the disability necessitates the move to a replacement property and that the replacement dwelling meets the disability-related requirements, including any locational requirements. In lieu of such a certification, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move to the replacement dwelling is to satisfy identified disability-related requirements; or**
- **Evidence substantiating that the primary purpose of the move to the replacement dwelling is to alleviate financial burdens caused by the disability. Alternatively, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move is to alleviate the financial burdens caused by the disability.**

The definition of a severely disabled person is any person having a great degree of impairment or is greatly limited by a physical, mental, cognitive, or developmental condition.

If your claim is approved, the base year value will be transferred to the replacement primary residence as of the latest qualifying event— the sale of the original primary residence, the purchase of the replacement primary residence, or the completion of construction of the replacement primary residence. This means that if you purchase or construct your replacement primary residence first and sell your original primary residence second, you will be responsible for the increased taxes on your replacement primary residence until your original primary residence is sold.

If you are filing a claim for additional treatment as the result of new construction performed on a replacement primary residence which has already been granted the benefit, you must complete the reverse side of this form and include a description of the new construction in Section B.3, if applicable. You may be eligible if the new construction is completed within two years of the date of sale of the original primary residence; you have notified the Assessor in writing of the completion of new construction within 6 months after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement primary residence at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original property as of its date of sale.

CERTIFICATE OF DISABILITY

The claimant listed below has applied to transfer their property tax base to a replacement primary residence. In order to qualify for this tax benefit, a licensed physician or surgeon of appropriate specialty must certify that the disability of the claimant, or claimant's spouse, is severe. The definition of a severely disabled person is any person having a great degree of impairment or who is greatly limited by a physical, mental, cognitive, or developmental condition.

I. TO BE COMPLETED BY A PHYSICIAN *(please print)*

Patient's Name: _____ Date of disability: _____

Description of patient's disability: _____

Identify: (1) the specific reasons why the disability necessitates a move to the replacement primary residence and (2) the disability-related requirements, including any locational requirements, of a replacement primary residence:

I am a licensed physician surgeon. My specialty is: _____

CERTIFICATION OF DISABILITY

I certify that in my medical opinion, the above-named patient does qualify as a disabled person according to the definition above.

SIGNATURE OF PHYSICIAN OR SURGEON ▶	DATE
PHYSICIAN OR SURGEON'S NAME <i>(print or type)</i>	DAYTIME PHONE NUMBER ()

II. TO BE COMPLETED BY CLAIMANT, CLAIMANT'S SPOUSE, OR LEGAL GUARDIAN *(please print)*

NAME OF CLAIMANT	NAME OF SPOUSE OR LEGAL GUARDIAN
PROPERTY ADDRESS	ASSESSOR'S PARCEL/ID NUMBER

CERTIFICATE OF DISABILITY-RELATED REQUIREMENTS *(check A or B)*

A: 1. The claimant, spouse, or legal guardian must describe how the replacement primary residence meets the disability-related requirements identified in Part I *(Part I must be completed by a physician or surgeon)*:

AND

2. *I certify (or declare) under penalty of perjury under the laws of the State of California that the primary purpose of the move to the replacement primary residence is to satisfy the identified disability-related requirements described in Part I.*

OR

B: *I certify (or declare) under penalty of perjury under the laws of the State of California that the primary purpose of the move to the replacement primary residence is to alleviate the financial burdens caused by the disability.*

Please explain: _____

SIGNATURE OF CLAIMANT, SPOUSE, OR LEGAL GUARDIAN ▶	PRINTED NAME
DAYTIME PHONE NUMBER ()	DATE
EMAIL ADDRESS	

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

Print full name(s) of transferee(s)	Name	Name
Family relationship(s) to transferor(s)	Relationship	Relationship

- If grandchild was adopted, age at time of adoption: _____ Adopted by whom? _____
- Parent: Name of direct descendant of grandparent who is the parent of the grandchild: _____
 Date of death of direct descendant _____ **(Please provide death certificate)**
 - 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
 - Is the spouse or registered domestic partner of the deceased parent a: (check one):
 Parent of the grandchild Stepparent of the grandchild (a stepparent need not be deceased)
 - Had surviving spouse/partner remarried or entered into a registered domestic partnership? 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/domestic partnership registration: _____
 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)**
- Is this property continuing to be used as the family farm by the transferee? Yes No
- Is this **property** going to be the transferee’s principal residence? Yes No
 If yes, please check which of the following exemptions for which a claim was filed and complete a, b, and c below. (Please note that the transferee must file for one of these exemptions within one year of the date of transfer.)
 Homeowners’ Exemption Disabled Veterans’ Exemption Date Filed _____
 - Name of transferee who filed exemption claim: _____
 - Date the transferee occupied this **property** as a principal residence: _____ **(month/day/year)**
 - Does the transferee own another property that is or was their principal residence in California? Yes No
 If yes, please provide the address below and the move out date.

ADDRESS	COUNTY	ASSESSOR’S PARCEL/ID NUMBER
CITY, STATE, ZIP		MOVE-OUT-DATE (month/date/year)

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 grandparent or grandchild (or transferee’s legal representative) of the transferors listed in Section B.

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.

D. ADDITIONAL TRANSFEROR(S)/SELLER(S)

PRINT NAME	RELATIONSHIP TO TRANSFEREE

E. ADDITIONAL TRANSFEREE(S)/BUYER(S)

PRINT NAME	RELATIONSHIP TO TRANSFEROR

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021**

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution provides that the terms “purchase” or “change in ownership” do not include the purchase or transfer of a family home between grandparents and their grandchildren, as long as the property was the family home of the transferor and continues as the family home of the transferee. A family home also includes a family farm.

To qualify for this exclusion, all parents of the grandchild, who qualify as children of the grandparents, must be deceased as of the date of the grandparent-grandchild transfer. A stepparent does not need to be deceased.

For a family home, the transferee is required to file for the homeowners’ or disabled veterans’ exemption within one year of the date of transfer.

If the assessed value of the family home on the date of transfer *exceeds* the sum of the factored base year value plus \$1 million, the amount in excess of this sum will be added to the factored base year value.

This claim form is for transfers occurring on or after February 16, 2021.

For transfers occurring on or before February 15, 2021, please file claim form BOE-58-G, *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*.

NOTE: A county board of supervisors may authorize 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.

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

1. Print full name(s) of transferee(s) _____
 2. Family relationship(s) to transferor(s) _____
- If child was 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 child-in-law still married to or in a registered domestic partnership with the child 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 child-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? Yes No

3. Is this property continuing to be used as the family farm by the transferee? Yes No

4. Is this property going to be the transferee's principal residence? Yes No

If Yes, please check which of the following exemptions for which a claim was filed and complete a, b, and c below. (Please note that the transferee must file for one of these exemptions within one year of the date of transfer.)

Homeowners' Exemption Disabled Veterans' Exemption Date Filed _____

a. Name of transferee who filed exemption claim _____

b. Date the transferee occupied this property as a principal residence _____ (month/day/year)

c. Does the transferee own another property that is or was their principal residence? Yes No

If Yes, please provide the address below and the move-out-date.

ADDRESS	COUNTY	ASSESSOR'S PARCEL/ID NUMBER
CITY, STATE, ZIP		MOVE-OUT-DATE (month/day/year)

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.

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.

D. ADDITIONAL TRANSFEROR(S)/SELLER(S)

PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE

E. ADDITIONAL TRANSFEREE(S)/BUYER(S)

PRINT NAME	RELATIONSHIP TO TRANSFEROR

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021**

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution provides that the terms “purchase” or “change in ownership” do not include the purchase or transfer of a family home between parents and their children, as long as the property was the family home of the transferor and continues as the family home of the transferee. A family home also includes a family farm.

For a family home, the transferee is required to file for the homeowners’ or disabled veterans’ exemption within one year of the date of transfer.

If the assessed value of the family home on the date of transfer exceeds the sum of the factored base year value plus \$1 million, the amount in excess of this sum will be added to the factored base year value.

A family farm is any real property that is under cultivation or being used for pasture or grazing, or that is used to produce any agricultural commodity. “Agricultural commodity” means any and all plant and animal products produced in this state for commercial purposes, including, but not limited to, plant products used for producing biofuels, and cultivated industrial hemp.

This claim form is for transfers occurring on or after February 16, 2021.

For transfers occurring on or before February 15, 2021, please file claim form BOE-58-AH, *Claim for Reassessment Exclusion for Transfer Between Parent and Child*.

NOTE: A county board of supervisors may 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 TRANSFER OF BASE YEAR VALUE TO REPLACEMENT
PRIMARY RESIDENCE FOR VICTIMS OF WILDFIRE OR OTHER
NATURAL DISASTER**

Applies to base year value transfers occurring on or after April 1, 2021

A. REPLACEMENT PRIMARY RESIDENCE

ASSESSOR'S PARCEL/ID NUMBER	RECORDER'S DOCUMENT NUMBER	
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION <i>(if applicable)</i>	
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION <i>(if applicable)</i> \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Do you occupy the replacement primary residence as your principal residence? Yes No

2. Is this a multi-unit property? If so, which unit is your principal place of residence? _____

B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)

ASSESSOR'S PARCEL/ID NUMBER		
DATE OF SALE	SALE PRICE \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Was this property damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency? Yes No

2. Type of disaster: _____

3. Date of the damage or destruction: _____

4. Was this property your principal residence when the disaster occurred? Yes No

If no, date property was no longer your principal residence: _____

5. Was this property a multi-unit property? If so, which unit is your principal residence? _____

6. Did you reconstruct the damaged or destroyed residence before the sale? Yes No

7. Was there any new construction to this property since the last tax bill(s) and before the date of sale? Yes No

If YES, please explain: _____

NOTE: If this property is located in a different county than that of the replacement primary residence, you must attach a copy of the original residence's latest property tax bill and any supplemental tax bill(s) issued before the date of sale.

CERTIFICATION

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

SIGNATURE OF CLAIMANT ▶	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

All information provided on this claim is subject to verification.

IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED

GENERAL INFORMATION

Beginning April 1, 2021, California law allows an owner of a primary residence who is a victim of a wildfire or other natural disaster to transfer the factored base year value of their primary residence to a replacement primary residence that is located anywhere in California and purchased or newly constructed within two years of the sale of the original primary residence.

The property must have been substantially damaged or destroyed by a disaster for which the Governor proclaimed a state of emergency.

“Victim of a wildfire or natural disaster” means the owner of a primary residence that has been substantially damaged as a result of a wildfire or natural disaster that amounts to more than 50 percent of the improvement value of the primary residence immediately before the wildfire or natural disaster.

If the full cash value of the replacement primary residence is of *equal or lesser value* than the full cash value of the original primary residence immediately prior to the date of disaster, the factored base year value of the original primary residence becomes the base year value of the replacement primary residence.

If the full cash value of the replacement primary residence is of *greater value* than the full cash value of the original primary residence immediately prior to the date of disaster, partial relief is available. The difference between the full cash value of the original primary residence and the full cash value of the replacement primary residence will be added to the factored base year value that is transferred to the replacement primary residence.

A claim must be filed with the Assessor of the county in which the replacement property is located. The claim must be filed within two years of the date of purchase or completion of new construction. Prospective relief is available for late-filed claims.

CLAIM OF PERSON(S) AT LEAST 55 YEARS OF AGE FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT DWELLING

(INTRACOUNTY AND INTERCOUNTY, WHEN APPLICABLE)

A. REPLACEMENT DWELLING

ASSESSOR'S PARCEL NUMBER	RECORDER'S DOCUMENT NUMBER
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION \$
PROPERTY ADDRESS (street, city, county)	

- Do you occupy the replacement dwelling as your principal place of residence? Yes No
- Is this property a multi-unit property? If so, which unit is your principal residence? _____
- Is the new construction described performed on a replacement dwelling which has already been granted the benefit under R&TC section 69.5 within the past two years? Yes No If yes, what was the date of your original claim? _____

B. ORIGINAL (FORMER) PROPERTY

ASSESSOR'S PARCEL NUMBER	
DATE OF SALE	SALE PRICE \$
PROPERTY ADDRESS (street, city, county)	

- Was this property your principal place of residence? Yes No Date property was no longer your principal residence: _____
- Was this property a multi-unit property? If so, which unit was your principal residence? _____
- Did this property transfer to your parent(s), child(ren) or grandchild(ren)? Yes No

Note: When applicable, if the property is located in a different county than that of the replacement property, you must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of sale. Also, was there any new construction to this property since the last tax bill(s) and before the date of sale? Yes No
If yes, please explain: _____

- Was this property substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state? Yes No If yes, what was the date of the misfortune or calamity? _____

C. CLAIMANT INFORMATION (please print)

NAME OF CLAIMANT (provide copy of valid identification with date of birth)	SOCIAL SECURITY NUMBER	DATE OF BIRTH	AT LEAST AGE 55? <input type="checkbox"/> Yes <input type="checkbox"/> No
NAME OF SPOUSE (provide if the spouse is a record owner of the replacement dwelling)	SOCIAL SECURITY NUMBER	DATE OF BIRTH	AT LEAST AGE 55? <input type="checkbox"/> Yes <input type="checkbox"/> No

- Have either you or your spouse previously been granted relief under R&TC section 69.5 because of disability? Yes No
- Have either you or your spouse previously been granted relief under R&TC section 69.5? Yes No
If yes, have you or your spouse subsequently become severely and permanently disabled? Yes No

CERTIFICATION

I/we certify (or declare) under penalty of perjury under the laws of the State of California that: (1) as a claimant/occupant I/we occupy the replacement dwelling described above as my/our principal place of residence; (2) as a claimant I/we were at least 55 years of age at the time of the sale of our original residence; and (3) the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.

SIGNATURE OF CLAIMANT ▶	DATE
SIGNATURE OF SPOUSE ▶	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	EMAIL ADDRESS

If there are not enough spaces above for additional claimant(s) information, please use the above format on a separate sheet of paper and attach. If you have any questions about this form, please contact the Assessor's Office.

Note: Unless you become disabled at a later date, this may be a one-time only exclusion.
All information provided on this form is subject to verification.
IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.
THIS CLAIM IS NOT SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

California law allows any person who is at least 55 years of age (at the time of sale of original/former property) who resides in a property eligible for the Homeowners' Exemption (place of residence) or currently receiving the Disabled Veterans' Exemption to transfer the base year value of the original property to a replacement dwelling of equal or lesser value within the same county. For purposes of this exclusion, *original property* and *replacement dwelling* mean a building, structure, or other shelter constituting a place of abode which is owned and occupied by a claimant as his or her principal place of residence, and land eligible for the Homeowners' Exemption. If an original property is a multi-unit dwelling, each unit shall be considered a separate original property.

To qualify for transfer of a base year value from your original principal place of residence to a replacement dwelling, all the following requirements must be met:

- 1) The replacement property must be your principal residence and must be eligible of the Homeowners' Exemption or Disabled Veterans' Exemption;
- 2) The replacement property must be of equal or lesser "fair market value" than the original property, meaning: 100 percent or less of the market value of the original property if a replacement property were purchased or newly constructed before the sale of the original property, or 105 percent or less of the market value of the original property if a replacement property is purchased or newly constructed within the first year after the sale of the original property, or 110 percent or less of the market value of the original property if a replacement property is purchased or newly constructed within the second year after the sale of the original property;
- 3) The replacement property must be purchased or built within two years (before or after) of the sale of the original property; and
- 4) A claim for relief must be filed within 3 years of the date a replacement dwelling is purchased or new construction of that replacement dwelling is completed. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim.

Please note that if you sold the original property to your parent, child, or grandchild and that person filed a claim and was granted the parent-child or grandparent to grandchild change in ownership exclusion on the original property, then you may not also transfer that base year value from your original property to your replacement property under the provisions of Revenue and Taxation Code (R&TC) section 69.5.

If the original property was substantially damaged or destroyed by misfortune or calamity (not limited to a Governor-declared disaster) and sold in its damaged state, the fair market value of the property immediately preceding the damage or destruction is used for purposes of the equal or lesser value test. A property is "substantially damaged or destroyed" if either land or improvements sustain physical damage amounting to more than 50 percent of its full cash value immediately prior to the misfortune or calamity.

If you are filing a claim for **additional treatment** under R&TC section 69.5 as the result of new construction performed on a replacement dwelling which has already been granted the benefit, you must complete the reverse side of this form. You may be eligible if the new construction is completed within two years of the date of sale of the original property; you have notified the Assessor in writing of the completion of new construction within 6 months after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement dwelling at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original property as of its date of sale.

The disclosure of social security numbers by all claimants of a replacement dwelling is mandatory as required by R&TC section 69.5. [See Title 42 United State Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] The numbers are used by the Assessor to verify the eligibility of persons claiming this exclusion and by the state to prevent multiple claims in different counties. This claim is not subject to public inspection.

If you feel you qualify for this exclusion, you must provide evidence that you are at least 55 years old and declare under penalty of perjury (see reverse) that you are at least 55, and complete the reverse side of this form. Generally, claimants will be granted property tax relief under R&TC section 69.5 only once. However, the Legislature created an exception to this one-time-only clause. If a person becomes disabled **after** receiving the property tax relief for age, the person may transfer the base year value a second time because of the disability. A separate form for disability must be filed. Contact the Assessor.

If your claim is approved, the base year value will be transferred to the replacement dwelling as of the **latest** qualifying event — the sale of the original property, the purchase of the replacement dwelling, or the completion of construction of the replacement dwelling. This means that if you purchase or construct your replacement dwelling **first** and sell your original property **second**, you will be responsible for the increased taxes on your replacement dwelling until your original property is sold.

Please Note: Transfers between counties are allowed only if the county in which the replacement dwelling is located has passed an authorizing ordinance. The acquisition of the replacement dwelling must occur on or after the date specified in the county ordinance.

(Please complete applicable information on reverse side.)

**NOTICE OF RESCISSION OF CLAIM TO TRANSFER
BASE YEAR VALUE TO REPLACEMENT DWELLING
UNDER REVENUE AND TAXATION CODE SECTION 69.5
(PROPOSITIONS 60/90/110)**

A. REPLACEMENT DWELLING

ASSESSOR'S PARCEL/ID NUMBER		RECORDER'S DOCUMENT NUMBER	
DATE OF PURCHASE	PURCHASE PRICE \$	DATE OF COMPLETION OF NEW CONSTRUCTION	COST OF NEW CONSTRUCTION \$
PROPERTY ADDRESS (street, city, county, state, zip code)			
DATE ORIGINAL CLAIM WAS FILED			

B. CLAIMANT INFORMATION (please print)

NAME OF CLAIMANT	SOCIAL SECURITY NUMBER
NAME OF SPOUSE (provide if the spouse is a record owner of either the original property or the replacement dwelling)	SOCIAL SECURITY NUMBER

Please check the box under which you are filing this Notice of Rescission:

- (1) This Notice of Rescission must be filed with the Assessor:
- Before the date the county first issues a refund check for the property taxes on the transferred base year value.
 - If a refund is not applicable, before any property taxes are paid on the new transferred base year value.
 - If taxes have not been paid, before any property taxes on the new transferred base year value become delinquent.
- OR**
- (2) This Notice of Rescission must be filed with the Assessor:
- Within 6 years after relief was granted, and
 - The replacement property was vacated as the principal place of residence within 90 days after the original claim was filed.

CERTIFICATION

I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.

CLAIMANT'S SIGNATURE ▶	DATE
SPOUSE'S SIGNATURE ▶	DATE
HOME PHONE NUMBER ()	DAYTIME PHONE NUMBER ()
MAILING ADDRESS (including zip code)	EMAIL ADDRESS

All information provided on this form is subject to verification.

IF YOUR APPLICATION IS INCOMPLETE, YOUR NOTICE OF RESCISSION MAY NOT BE PROCESSED.

THIS NOTICE IS NOT SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

(A fee may be required to process this document.)

Until March 31, 2021, California law allows any person who is at least 55 years of age (at the time of sale of original/former property) who resides in a property eligible for the homeowners' exemption (place of residence) or currently receiving the disabled veterans' exemption to transfer the base year value of the original property to a replacement dwelling of equal or lesser value (**Propositions 60/90/110**). The replacement dwelling must be purchased or newly constructed within two years of the sale of the original property. A claim must be filed with the Assessor's office within three years of the date the replacement dwelling is purchased or new construction of that replacement dwelling is completed.

A claimant may rescind their previously filed claim for a base year value transfer. A claim may be rescinded according to Revenue and Taxation Code section 69.5(i) if this notice of rescission, signed by the original claimant(s), is delivered to the Assessor's office (where the claim was filed) before any of the following have occurred:

- The county first issues a refund check for the property taxes on the transferred base year value.
- If a refund is not applicable, before property taxes are paid on the new transferred base year value.
- If taxes have not been paid, before property taxes on the new transferred base year value become delinquent.

Beginning January 1, 2001, a claimant may rescind their previously filed claim for a base year value transfer if the replacement dwelling was vacated as the claimant's principal place of residence within 90 days after the date the original claim for a base year value was filed, and this notice of rescission is filed with the Assessor within six years after the relief was granted. *Within six years after the relief was granted* means within six years from the date the county issues a refund check or property taxes are paid on the new transferred base year value.

These rescission provisions apply only to claims for base year value transfers under Propositions 60/90/110. These provisions do not apply to claims for base year value transfers under Proposition 19 that occur on or after April 1, 2021.

If this rescission increases the base year value of a property, or the homeowners' exemption has been incorrectly allowed, appropriate escape assessments or supplemental assessments, including interest as provided in Revenue and Taxation Code section 506, shall be imposed. The **statute** of limitations for any escape or supplemental assessment will not commence until July 1 of the assessment year in which the notice of rescission is filed with the Assessor.

If a claim is successfully rescinded, then the base year value from the original property may be transferred to another property, as long as the second property also meets all the requirements of section 69.5: (1) The replacement dwelling (land and improvements) must have been acquired or newly constructed **on or before March 31, 2021** and within two years of the sale of the original property; (2) the replacement dwelling is of equal or lesser value than the original property; (3) a claim for relief must be filed within three years of the date the replacement dwelling is purchased or new construction of that replacement dwelling is completed. If the second property is purchased on or after April 1, 2021, then the base year value may be transferred under section 2.1 of article XIII A of the California Constitution (Proposition 19), as long as (1) the replacement primary residence is purchased within two years of the sale of the original primary residence, and (2) a claim for relief (BOE-19-B) is timely filed with the County Assessor.

PLEASE NOTE: Transfers between counties are allowed under Propositions 90/110 only if the county in which the replacement dwelling is located has passed an authorizing ordinance and the transfer occurs on or before March 31, 2021. The acquisition of the replacement dwelling must occur on or after the date specified in the county ordinance.

(Please complete applicable information on reverse side.)

CLAIM FOR BASE YEAR VALUE TRANSFER - ACQUISITION BY PUBLIC ENTITY

(Article XIII A, section 2(d), California Constitution; section 68, Revenue and Taxation Code; Property Tax Rule 462.500)

A. REPLACEMENT PROPERTY

COUNTY IN WHICH LOCATED		ASSESSOR'S PARCEL NUMBER	
DATE OF PURCHASE	PURCHASE PRICE \$	CONSTRUCTION COST (if applicable) \$	COMPLETION DATE
PROPERTY ADDRESS (street number, street name, city, state, zip code)			
DEED VESTING (names of owners exactly as they appeared on deed)			
USE OF PROPERTY (residence, apartment building, store, factory, farm, etc.)			

B. TAKEN PROPERTY

ASSESSOR'S PARCEL NUMBER	COUNTY IN WHICH LOCATED
PROPERTY ADDRESS (street number, street name, city, state, zip code)	
DEED VESTING (names of owners exactly as they appeared on deed)	
DATE YOU ORIGINALLY ACQUIRED PROPERTY	PRICE YOU ORIGINALLY PAID FOR PROPERTY \$
USE OF PROPERTY (residence, apartment building, store, factory, farm, etc.)	
NAME OF PUBLIC AGENCY ACQUIRING PROPERTY	
DATE OF DISPLACEMENT	PURCHASE PRICE PAID (excluding relocation benefits) \$

C. DOCUMENTATION

Please submit:

- (1) A copy of the last tax bill you received on the taken property.
- (2) Documentation from acquiring public agency verifying the price paid and relocation cost paid, if any.
- (3) A certified copy of one of the following:
 - Final order of condemnation
 - Order for possession
 - Recorded deed showing acquisition by a public entity
 - Judgment of inverse condemnation
 - Such other document which clearly indicates the name of the acquiring agency, the date condemnation proceedings began, and the date of possession by the acquiring agency

CERTIFICATION

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

SIGNATURE OF CLAIMANT ▶	DATE
HOME PHONE NUMBER	DAYTIME PHONE NUMBER
MAILING ADDRESS	

ASSESSOR'S USE ONLY

NAME OF COUNTY CONTACT PERSON	TELEPHONE NUMBER
-------------------------------	------------------

BOARD OF EQUALIZATION'S USE ONLY

- A prior inquiry **has not** been received on this property.
- A prior inquiry **has** been received on this property. See attached form(s) for particulars.

REVIEWED BY	DATE
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**All information provided on this form is subject to verification.
IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.**

GENERAL INFORMATION

California law provides that under certain conditions a person may transfer the base year value of his or her property to a comparable replacement property if that original property has been taken by eminent domain proceedings, acquisition by a public entity, or governmental action resulting in a judgment of inverse condemnation.

To be considered comparable, a replacement property acquired by a person displaced under one of the three conditions above must be similar in size, utility, and function to the taken property. Replacement property is similar in size if its full cash value does not exceed 120 percent of the award or purchase price paid for the property taken. Replacement property is similar in utility and function if it is, or is intended to be, used in the same manner as the property taken. Property is similar in utility and function if the property taken and the replacement property fall into the same category: Category A - single family and duplex; Category B - commercial, investment, income, or vacant property; Category C - agricultural property. If replacement property is not similar in size, function, and utility, the excess portion is considered to have undergone a change in ownership and will be subject to reappraisal.

The base year value of the replacement property will be determined by comparing the award or purchase price paid for the taken property with the full cash value of the replacement property:

- If this value does *not exceed* 120 percent of the award or purchase price paid for the taken property, then the adjusted base year value of the taken property becomes the replacement property's base year value.
- If the full cash value of the replacement property *exceeds* the 120 percent level, the amount of full cash value in excess of 120 percent will be added to the base year value of the taken property. This sum becomes the base year value of the replacement property.
- If the full cash value of the replacement property is *less* than the base year value of the property taken, that lower value becomes the base year value of the replacement property.
- If there is no award or price paid for the property taken (i.e., an exchange), the Assessor must determine the full cash value of both the property taken and the replacement property.

Only the owner(s) of the property taken may receive this property tax relief. *Owner* means the fee owner or life estate owner of the real property taken.

For replacement property acquired on or after January 1, 1983, a request for relief is considered timely if made within four years of one of the following dates, whichever is applicable:

- The date the final order of condemnation is recorded or the taxpayer vacates the replaced property, whichever is later.
- The date of the conveyance or the date the taxpayer vacates the replaced property, whichever is later.
- The date the judgment of inverse condemnation becomes final or the date the taxpayer vacates the replaced property, whichever is later.

If a claim is filed after this four-year period, relief will apply to the lien dates for the last four fiscal years.

Replacement property is eligible for relief if acquired after March 1, 1975, and on or after the earliest of:

- The date the initial written offer is made by the acquiring entity.
- The date the acquiring entity takes final action to approve a project leading to the offer.
- The date the "Notice of Determination," "Notice of Exemption," or similar notice, as required by the California Environmental Quality Act (CEQA), is recorded by the public entity acquiring the taxpayer's property and the public project has been approved.
- The date, as declared by the court, that the replaced property was taken.

Any new construction required to make the replacement property comparable to the taken property will be eligible for this property tax relief, if the new construction is completed after March 1, 1975, is completed on or after the earliest of the four dates listed above, and a claim for relief is filed.

Relief is limited to the date of displacement, which is the earliest of:

- The date of conveyance to the acquiring entity or the recording of the final order of condemnation.
- The date of actual possession by the acquiring entity.
- The date on or after which an order for possession authorizes the acquiring entity to take the property.

You must provide the Assessor a certified copy of the final order of condemnation or order for possession; a certified copy of the recorded deed showing acquisition by a public entity; a certified copy of the judgment of inverse condemnation; or a certified copy of a document which clearly indicates the name of the acquiring agency, the date condemnation proceedings began, and the date of possession by the acquiring agency.

The Assessor will forward information relative to each claim for property tax relief under this program to the Board of Equalization, County-Assessed Properties Division, MIC:64, P.O. Box 942879, Sacramento, CA 94279-0064, which will determine whether more than one claim for such assessment relief has been made and, if so, will notify the appropriate Assessor(s).

CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

(For new locations and/or in-lieu of preprinted claim form BOE-267-A)

This claim is filed for fiscal year 20 ____ - 20 ____.

(Example: a claimant filing a timely claim in January 2017 would enter "2017-2018.")

LEGAL NAME OF ORGANIZATION

MAILING ADDRESS (number and street)

CITY, STATE, ZIP CODE

WEBSITE ADDRESS (if any)

CORPORATE OR LLC ID NO. (if any)

FEIN/EIN

CHECK ANY OF THE FOLLOWING ITEMS THAT HAVE BEEN CHANGED WITHIN THE LAST YEAR: MAILING ADDRESS ORGANIZATION NAME ORGANIZATION'S FORMATIVE DOCUMENT (an amendment to articles of incorporation, constitution, trust instrument, or articles of organization, etc.)

ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC) NO: _____

Provide a copy of the certificate issued by the State Board of Equalization (Board) and a copy of the Finding Sheet issued by the Board.

If you do not have an OCC, have you filed a claim for an OCC with the Board?

 Yes No If No, see the instructions page for information regarding obtaining an OCC

PRIOR YEAR FILINGS

Has the organization filed for the welfare exemption on any property in this county in prior years? Yes No If Yes, state latest year filed: _____**1. IDENTIFICATION OF PROPERTY**

a. ADDRESS OF PROPERTY (number and street, including suite/unit number if applicable)

CITY

ASSESSOR'S PARCEL/ASSESSMENT NUMBER(S)

b. Is this a new location this year? Yes No c. When was the property put to exempt use (MM/DD/YYYY)?

d. Property owned by the claimant for which claimant seeks exemption (check applicable boxes):

- Real Property: Personal Property Taxable Possessory Interest
- Land Buildings and Improvements **New Construction in Progress**

2. REAL PROPERTY. If claiming an exemption on real property, provide:

a. Date property acquired (MM/DD/YYYY):

b. **Land.** Area in acres or square feet:c. **Building and Improvements.** Building number or name, number of floors:d. **Use.** Describe primary and incidental use of the property:

e. Real property leased, rented, or used by others (since January 1 of the prior year)

Is any portion of the real property identified under Section 1 used or operated part-time or full-time by some person or organization other than the claimant?

 Yes No If **Yes**, please submit BOE-267-O.**3. PERSONAL PROPERTY.** If claiming an exemption on personal property, provide:

a. Description (type) of the property:

b. **Use.** Describe primary and incidental use of the property:

c. Personal property owned by the claimant that is leased, rented, or used by others (since January 1 of the prior year)

Is any portion of the personal property identified under Section 1 used or operated by another party?

 Yes No If **Yes**, attach a description of the property, its use, the name of the user, the amount received by you (if any), and a copy of the lease or agreement.

d. Equipment leased or rented from another person or organization (since January 1 of the prior year)

Is any portion of the equipment or other property at the location identified under Section 1 leased, rented, or consigned from another person or organization?

 Yes No If **Yes**, attach a list of the equipment and other property, description of property, and name of whom you lease/rent the property from. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity. If owned by a tax exempt organization, the property may be eligible for the welfare exemption.**4. TAXABLE POSSESSORY INTEREST.** If claiming an exemption on a taxable possessory interest, attach a copy of the current lease agreement and provide:

a. Name of the public owner (local, state, or federal agency) of the land, buildings, and/or improvements:

b. Description of the type of property that is leased from the public owner:

c. **Use.** Describe primary and incidental use of the property:

5. USE OF PROPERTY

a. Operation of a store, thrift shop, or other facility (since January 1 of the prior year)

(1) Is any portion of the property identified under Section 1 used to operate a store, thrift shop, or other facility that sells goods to members of the organization or to the general public?

Yes No If **Yes**, (A) list the hours per week the business is operated and (B) describe the type of goods sold:

(2) Is the property used as a thrift shop as part of a planned, formal rehabilitation program?

Yes No If **Yes**, submit BOE-267-R.

b. Living Quarters (since January 1 of prior year)

Is any portion of the property identified under Section 1 used for living quarters (other than low-income or elderly or handicapped housing)?

Yes No If **Yes**, describe that portion. Submit documentation that the housing is incidental to and reasonably necessary for the exempt purposes of the organization. If living quarters are associated with a rehabilitation program, submit BOE-267-R.

c. Low-Income Housing

Is any portion of the property identified under Section 1 used as low-income housing?

Yes No If **Yes**, submit BOE-267-L if owned by a nonprofit organization or limited liability company; submit BOE-267-L1 if owned by a limited partnership.

d. Elderly or Handicapped Housing

Is any portion of the property identified under Section 1 used as a facility for the elderly or handicapped?

Yes No If **Yes**, submit BOE-267-H, unless care or services are provided or the property is financed by the federal government under, including but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws. Submit documentation on the type of financing or care/services provided.

6. UNRELATED BUSINESS TAXABLE INCOME

Is the property for which exemption is sought used for activities that produce income that is "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code (IRC), and that is subject to the tax imposed by section 511 of the IRC?

Yes No If **Yes**, attach each of the following:

1. The organization's information and tax returns filed with the Internal Revenue Service for the preceding fiscal year.
2. A statement setting forth the amount of time devoted to the organization's income producing and non-income producing activities, and, where applicable, a description of the portion of the property on which those activities are conducted.
3. A statement listing the specific activities which produce the unrelated business taxable income.
4. A statement setting forth the amount of income of the organization that is attributable to activities in the state and is exempt from income or franchise taxation, and the amount of total income of the organization that is attributable to activities in the state.

7. EXPANSION

Do you contemplate any capital investment in the property within the next year? Yes No If **Yes**, explain:

8. FINANCIAL STATEMENTS

Claimant must attach a copy of its operating statement (income and expenses) and balance sheet (assets and liabilities), which relate exclusively to the property identified under Section 1, for the calendar or fiscal year preceding the claim year.

9. OTHER - EXEMPT ACTIVITY AND USE

Please check all boxes that are applicable:

- The property is used for the actual operation of the exempt activity.
- The property is not used or operated by the owner or by any other person or organization so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of the business or profession.
- The property is not used by the owners, operators, or members for fraternal or lodge purposes, or for social club purposes except where such use is clearly incidental to a primary religious, hospital, scientific, or charitable purpose.

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 CLAIMANT ▶	TITLE
NAME OF PERSON MAKING CLAIM	DATE

INSTRUCTIONS FOR CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS 4(b) AND 5 OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 214, 254.5 AND 259.5 OF THE REVENUE AND TAXATION CODE

(See also sections 213.7, 214.01-214.1, 215.2, 221-222.5, 225.5, 231, 236, 254-254.6, 259.5, 261, and 270-272 of the Revenue and Taxation Code)

FILING OF CLAIM

A claim for the Welfare Exemption must be filed with the Assessor by the organization owning the property or, in the case where the real property is leased from a public owner (any local, state, or federal government agency), by the lessee organization having a taxable possessory interest¹ in the real property. Real property includes land and improvements. An officer or duly authorized representative of the organization filing the claim must sign the claim form. A separate claim form must be completed and filed for each property location for which exemption is being sought.

The organization filing the claim must provide information on all uses of the property, including information on use by other organizations or persons. Each claim must contain supporting documents, including financial statements.

ORGANIZATIONAL CLEARANCE CERTIFICATE

An organization seeking the Welfare Exemption shall file with the State Board of Equalization (Board) a claim for an Organizational Clearance Certificate (OCC). The Board reviews each claim to determine whether the organization meets the requirements of Revenue and Taxation Code section 214² and issues a certificate to claimants that meet these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid OCC. However, your organization may file a claim for exemption with the Assessor, even if the claimant has not yet received the certificate from the Board. If the claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the OCC from the Board.

To request an OCC, nonprofit organizations must file BOE-277 and limited liability companies must file BOE-277-LLC. These forms are available on the Board's website (www.boe.ca.gov) or by contacting the Exemptions Section at 1-916-274-3430.

RECORDATION REQUIREMENT

Section 261 requires that an organization claiming the Welfare Exemption for its real property must have recorded its ownership interest as of the lien date (12:01 a.m., January 1) in the recorder's office of the county in which the property is located. A claimant which, on the lien date has a **possessory interest in publicly owned land, owns water rights, or owns improvements on land owned by another** may in lieu of recordation file a copy of the document giving rise to that possessory interest or water rights or file a written statement attesting to the separate ownership of those improvements with the Assessor. Failure to establish the fact of such recordation to the Assessor constitutes a **waiver** of the exemption.

TIME FOR FILING

To receive the full exemption, the claimant must **file a claim each year on or before February 15**. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. (For real property acquired after the January 1 lien date, to receive full exemption, the claim must be filed within 90 days from the first day of the month following the month in which the property was acquired, or by February 15 of the following calendar year, whichever occurs earlier. Refer to section 271.) The combined tax, penalty and interest may not exceed \$250.

BOARD-PREScribed FORMS REFERENCED ON THE CLAIM FORM AND IN THE INSTRUCTIONS

BOE-267-A, *20__ Claim For Welfare Exemption (Annual Filing)*

BOE-267-H, *Welfare Exemption Supplemental Affidavit, Housing – Elderly Or Handicapped Families*

BOE-267-L, *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households*

BOE-267-L1, *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property Of Limited Partnership*

BOE-267-O, *Welfare Exemption Supplemental Affidavit, Organizations And Persons Using Claimant's Real Property*

BOE-267-R, *Welfare Exemption Supplemental Affidavit, Rehabilitation – Living Quarters*

BOE-277, *Claim For Organizational Clearance Certificate – Welfare Exemption*

BOE-277-LLC, *Claim For Organizational Clearance Certificate – Welfare Exemption – Limited Liability Company*

ADDITIONAL INFORMATION

In accordance with Revenue and Taxation Code section 254.5(b)(2), the assessor may institute an audit or verification of the property's use to determine whether both the owner and user of the property meet the requirements of Revenue and Taxation Code section 214.

¹ A taxable possessory interest is defined as the taxable interest held by a private possessor in publically owned real property. (See Assessors' Handbook, Section 510, *Assessment of Taxable Possessory Interests* (Dec. 2002), page 1.)

² All further statutory references are to the Revenue and Taxation Code, unless otherwise specified.

COMPLETION OF CLAIM FORM

All questions must be answered. Failure to answer all questions and provide requested information may result in denial of your claim. Use “not applicable” where needed. The following information is provided to assist you in answering specific questions on your claim.

The fiscal year for which exemption is being 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 2017 would enter “2017-2018”; a “2016-2017” entry on a claim filed in February 2017 would signify that a late claim was being filed for the preceding fiscal year.

Section 1. IDENTIFICATION OF PROPERTY

Identify the situs location (address and city), **and the assessor’s parcel number, identification (ID) number, or assessment number of the property** owned for which you are seeking exemption; when the property was put to exempt use; and check the appropriate box(es) to indicate type(s) of property. Claimant is responsible for completing sections 2 through 4 depending on which box(es) are checked under section 1(d). Refer to P3 for the definition of real property and taxable possessory interest. Personal property is defined as all property except real property, such as office furniture, computers, and equipment.

Section 2. REAL PROPERTY Complete only if “Real Property” was checked under Section 1(d).

- (a) If the exemption is being claimed for real property, enter the date on which the property was acquired.
- (b) Indicate the area and the unit of measurement used (acres or square feet).
- (c) List all buildings and improvements on the land, using additional sheets if necessary.
- (d) Describe the primary use which should qualify the property for exemption and the incidental use(s) of the property since January 1 of the prior year.
- (e) If **Yes**, submit BOE-267-O, to provide information on every user of your real property.

Section 3. PERSONAL PROPERTY Complete only if “Personal Property” was checked under section 1(d).

Describe the type of personal property, and the primary use and incidental use(s) of the property since January 1 of the prior year. If yes to (c) or (d), then provide requested information.

Section 4. TAXABLE POSSESSORY INTEREST Complete only if “Taxable Possessory Interest” was checked under section 1(d).

Attach a copy of the current lease agreement, identify the public owner (local, state, or federal agency) of the publically owned land, buildings and/or improvements, and describe the type of property that is leased from the public owner.

Section 5. USE OF PROPERTY

- (a)(1) If **Yes**, describe in sufficient detail to determine the volume of business and the hours open for business since January 1 of the prior year. If a business operation located on the listed parcel has been deliberately omitted because you do not desire the exemption on the business, so state.
- (a)(2) If **Yes**, submit BOE-267-R.
- (b) If **Yes**, describe the portion of the property used for living quarters. Submit documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers. Include a statement as to why such housing is incidental to and reasonably necessary for the exempt purpose of the organization and the occupant’s role or position in the organization. (This question is not applicable where the exempt activity is providing housing, for example, homes for aged, youth, or mentally or physically disabled.) If living quarters are associated with a rehabilitation program, submit BOE-267-R.
- (c) If **Yes**, submit BOE-267-L if owned by a nonprofit organization or limited liability company; submit BOE-267-L1 if owned by a limited partnership.
- (d) If **Yes**, submit BOE-267-H, unless care or services are provided or the property is financed by the federal government under, including but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws. Submit documentation on the type of financing or care/services.

Section 6. UNRELATED BUSINESS TAXABLE INCOME

If **Yes**, provide the documents and other information requested.

Section 8. EXPANSION

If **Yes**, describe the type of investment contemplated and the reasons that make such expansion necessary.

Section 9. FINANCIAL STATEMENTS

Submit the financial statements reflecting the operation of the subject property. The income and expenses should include only those that result from operation of the property. If compensation of personnel or other administrative expenses are pro-rated to the property, such pro-rata should be indicated. If the nature of an item of income or expense is not clear from the account name, further explanation indicating the nature of the account should be appended. **Your claim will not be processed until the financial statements are received by the Assessor.**

Section 10. OTHER – EXEMPT ACTIVITY AND USE

Check the appropriate boxes to indicate the requested information.

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 the real property at this location:

Property No.: Class:

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

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

B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here []

C. Check, if changed within the last year: [] Mailing Address [] Organization Name

D. 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 _____

E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since last year? [] Yes [] No If yes, please mail a copy of the amendment to the State Board of Equalization, County-Assessed Properties Division, P.O. Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the formative documents were amended, please forward a copy of this page to the Board of Equalization.

Read the information on the reverse side before completing. All questions must be answered. If the answer to any question is "YES," explain in an attachment or complete the referenced form. Contact the Assessor if any forms referenced below are needed to complete this application.

Identify the property that your organization owns at this location:

- [] Real property (land/buildings/improvements) [] Personal property [] Taxable Possessory Interest

YES NO Since January 1, last year:

- [] [] 1. Have any of the activities or use on any portion of the property that received an exemption last year changed? If yes, attach an explanation of the change in activities or use.
[] [] 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? If yes, check one:
[] Transitional / emergency shelter
[] Low-income housing (check one)
[] Owned by a non-profit organization or eligible limited liability company, submit BOE-267-L
[] Owned by a limited partnership, submit BOE-267-L1
[] Housing for senior or handicapped, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.
[] Living quarters associated with a rehabilitation program, submit BOE-267-R
[] Other - If you claim exemption for this portion, submit documentation including the occupant's position or role in the organization, with a statement indicating that housing continues to be used for the organization's exempt purpose. (See "Housing" on reverse.)
[] [] 6. Do other persons or organizations use any of this property? If yes, submit BOE-267-O if real property is used; for personal property attach a list describing what is used, the name of the user, the amount received by claimant (if any) and a copy of the lease agreement if not previously provided to the Assessor.
[] [] 7. 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.
[] [] 8. 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.
[] [] 9. 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 may be taxable as it is not owned by the claimant.

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

ASSESSOR'S USE ONLY Approved: [] ALL [] PART [] Denied Reason(s) for Denial:

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. It is also available on a taxable possessory interest in publically owned real property used for exempt purposes by an organization that qualifies for the welfare exemption. A public owner is a local, state or federal agency.

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. The tax, penalty, and interest for a given year may not exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

In accordance with Revenue and Taxation Code section 254.5(b)(2), the assessor may institute an audit or verification of the property's use to determine whether both the owner and user of the property meet the requirements of Revenue and Taxation Code section 214.

ORGANIZATIONAL CLEARANCE CERTIFICATE

The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* (OCC) 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 OCCs is available on the Board's website (www.boe.ca.gov) and can be accessed at www.boe.ca.gov/proptaxes/welfareorgeligible.htm. You may also contact the Board at 1-916-274-3430.

HOUSING

If question 5, box **"Other"** is checked, 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.

USE OF THE PROPERTY BY OTHER ORGANIZATIONS

If question 6 is answered **yes**, and your organization's real property is used by another party submit BOE-267-O. If another party only uses your personal property, then submit an attachment providing the requested information for such personal property and confirm that no real property is used by other parties. The lease does not need to be provided if furnished in a prior year.

UNRELATED BUSINESS TAXABLE INCOME

If question 7 is answered **yes**, you must attach the following to the claim:

- the organization's information and tax returns, including Form 990-T, 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.

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: _____ \$ _____ <div style="display: flex; justify-content: space-around; font-size: small;"> (type) (amount) </div>					
By _____ <div style="display: flex; justify-content: space-between; font-size: x-small;"> (Assessor or designee) (date) </div>					

WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, HOUSING – ELDERLY OR HANDICAPPED FAMILIES

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) Assessor's Parcel/Assessment Number(s)
City, County, Zip Code Date Property Acquired

Section 3. Household Information

A. Eligibility Based on Family Household Income

Section 214(f) of the Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes only to the extent that household incomes of families residing there do not exceed amounts listed below:

Table with 6 columns: NO. OF PERSONS IN HOUSEHOLD, MAXIMUM INCOME, NO. OF PERSONS IN HOUSEHOLD, MAXIMUM INCOME, NO. OF PERSONS IN HOUSEHOLD, MAXIMUM INCOME. Rows for 1-3 persons and 4-8 persons.

Note: If a dollar amount is not entered for each number of persons, contact the County Assessor for the figures. The amounts are different for each county and change annually.

In order to qualify all or a portion of the property for the exemption, you must have: (1) a signed statement for each family that qualifies (you should keep the statement for future audits); and (2) you must complete the report on pages 2 and 3 of this claim.

FOR ASSESSOR'S USE ONLY
Received by (Assessor's designee)
of (county or city) on (date)
Whom should we contact during normal business hours for additional information?
NAME
DAYTIME TELEPHONE ()
EMAIL ADDRESS

B. List of Qualified Families

Complete or attach list showing desired information for only those households that qualify; use additional sheets if necessary.

ADDRESS / UNIT NUMBER <i>(use two lines if there are two families in a unit)</i>	NO. OF PERSONS IN FAMILY <i>(may be more than one family in unit)</i>	MAXIMUM INCOME FOR FAMILY DOES NOT EXCEED
1.		\$
2.		\$
3.		\$
4.		\$
5.		\$

C. Recap for All Families, Eligible and Ineligible	EXAMPLE	ACTUAL
1. Number of qualified families. <i>(one for each line filled in above)</i>	110	
2. Number of non-qualified families. <i>(Occupants did not sign statement, refused to report, amount of income is over the limit, or unit was occupied by other than elderly or handicapped family)</i>	10	
3. Total number of families.	120	

D. Exemption Calculation	EXAMPLE	ACTUAL
Percentage which the number of low and moderate-income elderly and handicapped families occupying the property is of the total number of families occupying the property.	110 / 120	/
Maximum percentage of value of property eligible for exemption.	91.66%	

Section 4. Property Use

Does this property include commercial space? Yes No Give a brief description of its use:

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
HOUSING – ELDERLY OR HANDICAPPED FAMILIES**

FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 214(f), 251, and 254.5 of the Revenue and Taxation code and must be filed when seeking exemption on housing for elderly or handicapped families that is owned and operated by a nonprofit organization or eligible limited liability company. A separate affidavit must be filed for each location and the income of the occupants must not exceed certain limits (see section 3 of claim form). 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. The claimant should provide each family living on the property with a copy of form BOE-267-H-A, *Elderly and Handicapped Families, Family Household Income Reporting Worksheet*.

The organization keeps the completed, signed worksheet in case of further audit. Do not submit the worksheets with your filing.

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 elderly or handicapped housing 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 elderly or handicapped housing property, county in which the property is located, and the date the property was acquired by the organization. **Also identify the assessor's parcel number or assessment number of the property.**

SECTION 3. Household Information.

Include a list of low and moderate-income elderly and handicapped families that qualify for exemption based on the maximum income level for the county for the claim year where the property is located (see dollar amount on table).

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.

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
HOUSING — LOWER INCOME HOUSEHOLDS**

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	Corporate ID or LLC Number
Mailing Address (number and street)	
City, State, Zip Code	

SECTION 2. IDENTIFICATION OF PROPERTY

Address of property (number and street)	Assessor's Parcel/Assessment Number(s)
City, County, Zip Code	Date Property Acquired

SECTION 3. GOVERNMENT FINANCING OR TAX CREDITS; USE RESTRICTION

As to the low-income housing property for which this claim is made, the applicant certifies that (check all applicable boxes):

- A. There is an enforceable and verifiable agreement with a public agency or a recorded deed restriction, or other legal document, that restricts the project's usage and that provides that the units designated for use by lower income households are continuously available to or occupied by lower income households at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code, or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance. For property tax exemption purposes, a unit is considered occupied by a lower income household if the occupants were qualified when their occupancy began, as long as the household income is not above 140% of area median income ("over-income" tenants), the unit is rent restricted, and the property receives federal low-income housing tax credits. See Revenue and Taxation Code section 214(g)(2)(A)(iii).
- If you are filing this supplemental affidavit with BOE-267 (First Filing), submit a copy of the regulatory agreement, recorded deed restriction, or other legal document.

- B. The funds which would have been necessary to pay property taxes are used to maintain the affordability of, reduce rents otherwise necessary for, the units occupied by lower income households.

C. At least one of the following criteria is applicable (check one):

- (1) The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds; general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term "government financing" does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)
- (2) The owner is eligible for and receives state low-income housing tax credits pursuant to Revenue and Taxation Code sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.
- (3) Ninety (90) percent or more of the occupants of the property are lower income households whose rents do not exceed the rent prescribed by section 50053 of the Health and Safety Code. The total exemption amount allowed under Revenue and Taxation Code section 214(g)(1)(C) to a taxpayer, with respect to a single property or multiple properties for any fiscal year on the sole basis of the application of this subdivision, may not exceed twenty million dollars (\$20,000,000) in assessed value.

If this is the basis for seeking exemption, you must also complete form BOE-267-L2, *Welfare Exemption Supplemental Affidavit, Housing - Lower Income Household - Tenant Data*. (Please note: unlike other welfare exemption claim forms and supplemental affidavit forms, BOE-267-L2 is confidential.)

SECTION 4. HOUSEHOLD INFORMATION**A1. Eligibility Based on Family Household Income - Lower Income Households**

Section 214(g) of the Revenue and Taxation Code provides that property owned by a nonprofit organization or eligible limited liability company providing housing for lower income households can qualify for the welfare exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below: (See Section 4.A2 for income limit exception)

NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME
1		3		5		7	
2		4		6		8	

A2. Eligibility Based on Family Household Income - 140% of Area Median Income (AMI)

Section 214(g)(2)(A)(iii) of the Revenue and Taxation Code provides that under certain circumstances, property eligible for and receives federal low income housing tax credits (LIHTC) pursuant to section 42 of the Internal Revenue Code can qualify for the welfare exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below:

If you have units meeting the criteria in A2, that do not meet the criteria of A1 upon which you seek exemption, check here to confirm the property has federal LIHTC and submit BOE-267-L3, *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits - "Over-Income" Tenant Data (140% AMI)*. BOE-267-L3 is confidential.

NO. OF PERSONS IN HOUSEHOLD	140% AMI	NO. OF PERSONS IN HOUSEHOLD	140% AMI	NO. OF PERSONS IN HOUSEHOLD	140% AMI	NO. OF PERSONS IN HOUSEHOLD	140% AMI
1		3		5		7	
2		4		6		8	

Note: If a dollar amount is not entered for each number of persons, contact the County Assessor for the figures. The amounts are different for each county and change annually. In order to qualify all or a portion of the property for the exemption, you must have: (1) a signed statement for each household that qualifies (you should keep the statement for future audits) and (2) you must complete parts 4B, 4C, and Section 5 below.

B. List of Qualified Households

Attach a list showing desired information for only those households that qualify. Identify which units qualify under the 140% AMI criteria indicated in Section 4.A2. Also, please identify the vacant units reserved for low-income households. Provide the following information: **address/unit number, number of persons in household, maximum income for household.**

C. Number of Units Serving Lower Income Households

Note: Under section 214(g), the exemption percentage is the total number of "units serving lower income households" divided by the total number of residential units. This percentage is applied to the entire property including "related facilities".

1. Number of residential units designated for use by or serving lower income households - lower income limits.	88	
2. Number of residential units occupied by households exceeding lower income limits but do not exceed 140% AMI ("over-income" tenants), as reported on BOE-267-L3.	2	
3. Total number of qualified households (C1 + C2)	90	
4. Total number of residential units in property.	100	
5. Percentage which the number of "units serving lower income households" is of the total number of residential units. (C3 / C4 above)	90% (90/100)	

SECTION 5. PROPERTY USE

Does this property include commercial space? Yes No

Give a brief description of its use:

SECTION 6. APPLICATION OF EXEMPTION LIMIT OF \$20,000,000 OF ASSESSED VALUE [REVENUE & TAXATION CODE SECTION 214(g)(1)(C)]

This limitation on the amount of the exemption applies solely to low-income housing properties owned by nonprofit organizations or eligible limited liability companies that **are not financed by government loans**, as specified in section 214(g)(1)(A) or **do not receive** low-income housing tax credits, as provided in section 214(g)(1)(B). Claimants with properties qualifying for exemption under 214(g)(1)(C) must list all the counties in which such properties are located. Use additional sheets if necessary.

LIST ALL LOW-INCOME PROPERTIES SUBJECT TO \$20,000,000 OF ASSESSED VALUE EXEMPTION

COUNTY	APN	PROPERTY STREET ADDRESS	CITY / ZIP CODE	AMOUNT OF \$20,000,000 ASSESSED VALUE EXEMPTION TO BE APPLIED

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 OF CLAIMANT	TITLE	DATE
SIGNATURE OF CLAIMANT	DAYTIME TELEPHONE ()	EMAIL ADDRESS

**INSTRUCTIONS FOR FILING
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
HOUSING — LOWER INCOME HOUSEHOLDS**

FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 214(g), 214.15, 251, and 254.5 of the Revenue and Taxation Code and must be filed when seeking exemption on low-income housing property owned and operated by a nonprofit corporation or eligible limited liability company. A separate affidavit must be filed for each location and the income of the occupants must not exceed certain limits (see section 4 of this form). 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 the property for which exemption is sought is used for low-income rental housing and is owned by a nonprofit corporation or eligible limited liability company, you must complete and file this form; failure to do so will result in denial of the exemption. If the low-income rental housing is owned by a limited partnership, do not complete this supplemental affidavit form; use BOE-267-L1, *Welfare Exemption Supplemental Affidavit, Low – Income Housing Property of Limited Partnership*. The claimant should provide each household living on the property with a copy of BOE-267-L-A, *Lower Income Households – Family Household Income Reporting Worksheet*.

The organization claiming the exemption keeps the completed, signed statements received from households in case of further audit. Do not submit the worksheets with your filing.

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 2018 would enter “2018-2019” on line four of the claim; a “2017-2018” entry on a claim filed in February 2018 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 low-income housing property, corporate identification number or LLC number, and mailing address.

SECTION 2. Identification of Property

Identify the location of the low-income housing property, county in which the property is located, and the date the property was acquired by the organization. **Also identify the assessor's parcel number or assessment number of the property.**

SECTION 3. Government Financing or Tax Credits; Use Restriction

Check all applicable boxes to certify if: (1) the property use is restricted to low-income housing by a recorded regulatory agreement or recorded deed restriction or other legal document, and (2) the funds that would have been necessary to pay property taxes are used to maintain the affordability of the housing or to reduce the rents for the units occupied by lower income households, and (3) the property receives government financing, or state/federal low-income housing tax credits, or 90 percent or more of the occupants of the property are lower income households whose rent does not exceed the rent prescribed by section 50053 of the Health and Safety Code. If the property does not have government financing or low-income housing tax credits and item C(3) in Section 3 of this supplemental affidavit form is checked, then claimant must also submit BOE-267-L2, *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households – Tenant Data*.

**INSTRUCTIONS FOR FILING
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
HOUSING — LOWER INCOME HOUSEHOLDS**

SECTION 4B. List of Qualified Households

Include a list of all of households that qualify for exemption based on the maximum income level for the county for the claim year where the property is located (see dollar amounts in Sections 4.A1 and 4.A2). Additionally, claimant must submit BOE-267-L3 to include a list of households that qualify for exemption under the 140% AMI criteria indicated in Section 4.A2. Also, please list vacant units held for low-income housing tenants.

SECTION 4C

Revenue and Taxation Code section 214(g)(1) states rental housing and "related facilities" are entitled to a partial exemption equal to that percentage of the value of the property that is equal to the percentage that the number of units serving lower income households represents of the total number of residential units. The percentage determined shall apply to the total value of both improvements and land. Identify the number of units designated for use by or serving lower income households and the total number of residential units for the property.

Units Serving Lower Income Households

"Units serving lower income households" shall mean units that are occupied by lower income households at an affordable rent, as defined in section 50053 of the Health and Safety Code or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance. Effective October 13, 2017, pursuant to Revenue and Taxation Code section 214(g)(2)(A)(iii), a unit in a property that receives federal low income housing tax credits shall continue to be treated as occupied by a lower income household if the occupants were lower income households on the lien date in the fiscal year in which their occupancy of the unit commenced and the unit continues to be rent restricted, notwithstanding an increase in the income of the occupants of the unit to 140 percent of area median income (AMI), adjusted for family size ("over-income" tenants). Units reserved for lower income households at an affordable rent that are temporarily vacant due to tenant turnover or repairs shall be counted as occupied.

Related Facilities

Revenue and Taxation Code section 214(g)(3)(B) states "related facilities" means any manager's units and any and all common area spaces that are included within the physical boundaries of the rental housing development, including, but not limited to, common area space, walkways, balconies, patios, clubhouse space, meeting rooms, laundry facilities, and parking areas, except any portions of the overall development that are nonexempt commercial space.

SECTION 5

This section requests information on any commercial space. If applicable, briefly describe the commercial space (i.e., multi-story building with residential use on floors 2-5 and retail space on ground floor) and use.

SECTION 6

This section requests identification of all low-income housing properties in California where the sole basis of exemption claimed is under the provisions of Revenue and Taxation Code section 214(g)(1)(C). If you checked item 3(C) in Section 3 on any supplemental affidavit form BOE-267-L filed with an assessor in California, you must list such properties.

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
LOW-INCOME HOUSING PROPERTY OF LIMITED PARTNERSHIP**

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)

If filed with BOE-267-A, check applicable boxes below

- Secretary of State Form LP-2 filed within the last year
 Limited Partnership Agreement, or other agreement, amended within the last year

SECTION 1. IDENTIFICATION OF LIMITED PARTNERSHIP (LP) AND PROPERTY

Name of Limited Partnership

Property Location (number and street)

Date Property Acquired by LP

City, County, State, Zip Code

Assessor's Parcel/Assessment Number(s)

Supplemental Clearance Certificate (SCC) No. _____ (Provide copy of certificate with this claim and a copy of the Finding Sheet issued by the State Board of Equalization (Board) if filing with BOE-267.)

If you do not have an SCC, have you filed a claim for an SCC? Yes No

If no, see instructions for information on obtaining an SCC claim form

SECTION 2. IDENTIFICATION OF MANAGING GENERAL PARTNER (MGP)

Name of Organization

Corporate ID No. (or LLC No.)

Mailing address (number and street)

Date Admitted into LP as GP

City, State, Zip Code

SECTION 3. GOVERNMENT FINANCING OR TAX CREDITS; USE RESTRICTION

As to the low-income housing property for which this claim is made, the general partners of the limited partnership, including the managing general partner, certify that (check all applicable boxes):

- A. There is an enforceable and verifiable agreement with a public agency or a recorded deed restriction that restricts the projects's usage and that provides that the units designated for use by lower-income households are continuously available to or occupied by lower-income households at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code, or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance. For property tax exemption purposes, a unit is considered occupied by a lower income household if the occupants were qualified when their occupancy began, as long as the household income is not above 140% of area median income ("over-income" tenants), the unit is rent restricted, and the property receives federal low-income housing tax credits. See Revenue and Taxation Code section 214(g)(2)(A)(iii).

If you are filing this supplemental affidavit with BOE-267 (First Filing), submit a copy of the regulatory agreement or recorded deed restriction.

- B. The funds which would have been necessary to pay property taxes are used to maintain the affordability of, reduce rents otherwise necessary for, the units occupied by lower-income households.

C. At least one of the following criteria is applicable (check one):

- (1) The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds; general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term "government financing" does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)

- (2) The owner is eligible for and receives state low-income housing tax credits pursuant to Revenue and Taxation sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.

SECTION 4. HOUSEHOLD INFORMATION

A1. Eligibility Based on Family Household Income - Lower Income Households

Section 214(g) of the Revenue and Taxation Code provides that low-income housing property owned and operated by a limited partnership with a nonprofit corporation or eligible limited liability company as managing general partner can qualify for the Welfare Exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below: (See Section 4.A2 for income limit exception)

NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME
1		3		5		7	
2		4		6		8	

A2. Eligibility Based on Family Household Income - 140% of Area Median Income (AMI)

Section 214(g)(2)(A)(iii) of the Revenue and Taxation Code provides that under certain circumstances, property eligible for and receives federal low income housing tax credits (LIHTC) pursuant to Section 42 of the Internal Revenue Code can qualify for the welfare exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below:

If you have units meeting the criteria in A2, that do not meet the criteria of A1 upon which you seek exemption, check here to confirm the property has federal LIHTC and submit BOE-267-L3, *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits - "Over-Income" Tenant Data (140% AMI)*. BOE-267-L3 is confidential.

NO. OF PERSONS IN HOUSEHOLD	140% AMI	NO. OF PERSONS IN HOUSEHOLD	140% AMI	NO. OF PERSONS IN HOUSEHOLD	140% AMI	NO. OF PERSONS IN HOUSEHOLD	140% AMI
1		3		5		7	
2		4		6		8	

Note: If a dollar amount is not entered for each number of persons, contact the County Assessor for the figures. The amounts are different for each county and change annually. In order to qualify all or a portion of the property for the exemption, you must have: (1) a signed statement for each household that qualifies (you should keep the statement for future audits); and (2) you must complete parts 4B, 4C, and Section 5 below.

B. List of Qualified Households

Attach list showing desired information for only those households that qualify. Identify which units qualify under the 140% AMI criteria indicated in Section 4.A2. Also, please identify the vacant units reserved for low-income households. Provide the following information: **address/unit number, number of persons in household, maximum income for household.**

C. Number of Units Serving Lower Income Households

Note: Under section 214(g), the exemption percentage is the total number of "units serving lower income households" divided by the total number of residential units. This percentage is applied to the entire property including "related facilities".

1. Number of residential units designated for use by or serving lower income households - lower income limits.	88	
2. Number of residential units occupied by households exceeding lower income limits but do not exceed 140% AMI ("over-income" tenants), as reported on BOE-267-L3.	2	
3. Total number of qualified households (C1 + C2)	90	
4. Total number of residential units in property.	100	
5. Percentage which the number of "units serving lower income households" is of the total number of residential units. (C3 / C4 above)	90% (90/100)	

SECTION 5. PROPERTY USE.

Does this property include commercial space? Yes No

Give a brief description of its use:

SECTION 6. MANAGING GENERAL PARTNER REQUIREMENTS**A. Managing General Partner Designation.**

- (1) Limited partnership agreement expressly designates the nonprofit corporation as the managing general partner.
- (2) Managing general partner is authorized to receive a partnership management fee or similar form of compensation payable in the amount and manner set forth in the limited partnership agreement or other agreement executed by all of the general partners.
- (3) Managing general partner has material participation in the control, management and direction of the limited partnership's business (see Section 6.B.).
- (4) Officers and directors of the for-profit general partners, for-profit limited partners, or any of its for-profit affiliates, do not, as individuals or collectively, have a controlling vote or majority interest in the managing general partner.

B. Material Participation.

- The managing general partner is a general partner that has "material participation" in the control, management, and direction of the limited partnership's business, in that the managing general partner has a right to vote in all the major decisions, including any actions which require a vote of a majority in interest of the general partner; performs substantial management duties (at least 5 of the 12 duties listed in Section 6.C.); directly or indirectly, under its supervision, manages the limited partnership; annually conducts a physical inspection of the low-income housing property to ensure that the property is being used as low-income housing and meets all of the requirements of the welfare exemption for low-income housing properties; annually submits a certification to the County Assessor of the county in which the property is located that the low-income housing property meets all Welfare Exemption requirements for low-income housing properties.

C. Substantial Management Duties.

- The managing general partner actually performs at least 5 of 12 following partnership management duties:
- (1) Managing general partner rents, maintains and repairs the low-income housing property, or if such duties are delegated to a property management agent, participates in hiring and overseeing the work of the property management agent.
 - (2) Managing general partner participates in hiring and overseeing the work of all persons necessary to provide services for the management and operation of the limited partnership business.
 - (3) Managing general partner executes and enforces all contracts executed by the limited partnership.
 - (4) Managing general partner executes and delivers all partnership documents on behalf of the limited partnership.
 - (5) Managing general partner prepares or causes to be prepared all reports to be provided to the partners or lenders on a monthly, quarterly, or annual basis consistent with the requirements of the limited partnership agreement.
 - (6) Managing general partner coordinates all present and future development, construction, or rehabilitation of low-income housing property that is the subject of the limited partnership agreement.
 - (7) Managing general partner monitors compliance with all government regulations and files or supervises the filing of all required documents with government agencies.
 - (8) Managing general partner acquires, holds, assigns or disposes of property or any interest in property.
 - (9) Managing general partner borrows money on behalf of the limited partnership, encumbers limited partnership assets, places title in the name of the nominee to obtain financing, prepays in whole or in part, refinances, increases, modifies or extends any obligation.
 - (10) Managing general partner pays organizational expenses incurred in the creation of the partnership and all operational expenses.
 - (11) Managing general partner determines the amount and timing of distributions to partners and establishes and maintains all required reserves.
 - (12) Managing general partner ensures that charitable services or benefits, such as vocational training, education programs, childcare and after-school programs, cultural activities, family counseling, transportation, meals, and linkages to health and/or social services are provided or information regarding charitable services or benefits are made available to the low-income housing tenants.

SECTION 7. DELEGATION OF AUTHORITY**A. The person making this claim certifies that the limited partnership agreement (please check applicable box):**

- Contains a delegation of authority clause
- Does not contain a delegation of authority clause

B. If the limited partnership agreement contains a delegation of authority clause, such clause provides that:

- The managing general partner may not delegate any of its partnership management duties, as identified in **Property Tax Rule 140.1**, subdivision (a)(10) and defined in Section 6; or
- The managing general partner may delegate its partnership management duties, as identified in Section 6, to persons who under its supervision, may perform such duties for the partnership subject to the supervision by the managing general partner.

C. The managing general partner has delegated some or all of its partnership management duties identified in Section 6:

- Yes No

If **yes**, please list each duty delegated, the date delegated, and the person or entity performing such duty (attach additional pages if necessary):

SECTION 8. Certification:

The form must be certified by the managing general partner and all of the general partners of the limited partnership (please attach additional pages if necessary).

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 OF LIMITED PARTNERSHIP

LOCATION OF LIMITED PARTNERSHIP PROPERTY

NAME AND TITLE OF MANAGING GENERAL PARTNER <i>(typed or printed)</i>	TELEPHONE ()	DATE
SIGNATURE OF MANAGING GENERAL PARTNER ▶	EMAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER <i>(typed or printed)</i>	TELEPHONE ()	DATE
SIGNATURE OF GENERAL PARTNER ▶	EMAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER <i>(typed or printed)</i>	TELEPHONE ()	DATE
SIGNATURE OF GENERAL PARTNER ▶	E-MAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER <i>(typed or printed)</i>	TELEPHONE ()	DATE
SIGNATURE OF GENERAL PARTNER ▶	EMAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER <i>(typed or printed)</i>	TELEPHONE ()	DATE
SIGNATURE OF GENERAL PARTNER ▶	E-MAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER <i>(typed or printed)</i>	TELEPHONE ()	DATE
SIGNATURE OF GENERAL PARTNER ▶	EMAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER <i>(typed or printed)</i>	TELEPHONE ()	DATE
SIGNATURE OF GENERAL PARTNER ▶	EMAIL ADDRESS	

INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT LOW-INCOME HOUSING PROPERTY OF LIMITED PARTNERSHIP

FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 214(g), 214.15, 251, and 254.5 of the Revenue and Taxation Code and must be filed when seeking exemption on low-income housing property owned and operated by a limited partnership. The income of the occupants must not exceed certain limits (see section 4 of the claim form). 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. The claimant should provide each household living on the property with a copy of BOE-267-L-A, *Lower Income Households, Family Household Income Reporting Worksheet*.

The organization claiming the exemption keeps the completed, signed statements in case of further audit. Do not submit the worksheets with your filing.

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 2018 would enter "2018-2019" on line four of the claim; a "2017-2018" entry on a claim filed in February 2018 would signify that a late claim was being filed for the preceding fiscal year.

SECTION 1. Identification of Limited Partnership (LP) and Property. Identify the name of the limited partnership that owns the low-income housing property, location of the low-income housing property, county in which the property is located, and date the property was acquired by the limited partnership. **Also identify the assessor's parcel number or assessment number of the property.** As a prerequisite to being granted the Welfare Exemption for low-income housing property owned by a limited partnership, the limited partnership must qualify for a *Supplemental Clearance Certificate for Limited Partnership for Low-Income Housing Property – Welfare Exemption* (BOE-277-SCC) (hereinafter referred to as "SCC") on the property. If the limited partnership holds a SCC for the low-income housing property, identify the certificate number or indicate whether or not an application is pending with the Board. For additional information regarding the requirements, see Property Tax Rules 140, 140.1, and 140.2, available on the Board's website at www.boe.ca.gov.

SECTION 2. Identification of Managing General Partner (MGP). Identify the name of the managing general partner, corporate identification number or limited liability company number, mailing address of the managing general partner, and the date the managing general partner was admitted to the limited partnership. As a prerequisite to being granted the Welfare Exemption for low-income housing property owned by a limited partnership, the managing general partner of the limited partnership must qualify for an *Organizational Clearance Certificate for Welfare or Veterans' Organization Exemption* (BOE-277-OCC) (hereinafter referred to as "OCC") from the State Board of Equalization (Board).

SECTION 3. Government Financing or Tax Credits; Use Restriction. Check all applicable boxes to certify if (1) the property use is restricted to low-income housing by a recorded regulatory agreement or recorded deed restriction, and (2) the funds that would have been necessary to pay property taxes are used to maintain the affordability of the housing or to reduce the rents for the units occupied by lower-income households, and (3) the property receives either government financing or state/federal low-income housing tax credits.

SECTION 4B. List of Qualified Households. Include a list of all households that qualify for exemption based on the maximum income level for the county for the claim year where the property is located (see dollar amounts in Sections 4.A1 and 4.A2). Additionally, claimant must submit BOE-267-L3 to include a list of households that qualify for exemption under the 140% AMI criteria indicated in Section 4.A2. Also, please list vacant units held for low-income housing tenants.

SECTION 4C.

Revenue and Taxation Code section 214(g)(1) states rental housing and "related facilities" are entitled to a partial exemption equal to that percentage of the value of the property that is equal to the percentage that the number of units serving lower income households represents of the total number of residential units. The percentage determined shall apply to the total value of both improvements and land. Identify the number of units designated for use by or serving lower income households and the total number of residential units for the property.

Units Serving Lower Income Households.

"Units serving lower income households" shall mean units that are occupied by lower income households at an affordable rent, as defined in section 50053 of the Health and Safety Code or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance. Effective October 13, 2017, pursuant to Revenue and Taxation Code section 214(g)(2)(A)(iii), a unit in a property that receives federal low income housing tax credits shall continue to be treated as occupied by a lower income household if the occupants were lower income households on the lien date in the fiscal year in which their occupancy of the unit commenced and the unit continues to be rent restricted, notwithstanding an increase in the income of the occupants of the unit to 140 percent of area median income (AMI), adjusted for family size ("over-income" tenants). Units reserved for lower income households at an affordable rent that are temporarily vacant due to tenant turnover or repairs shall be counted as occupied.

INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT LOW-INCOME HOUSING PROPERTY OF LIMITED PARTNERSHIP

Related Facilities.

Revenue and Taxation Code section 214(g)(3)(B) states "related facilities" means any manager's units and any and all common area spaces that are included within the physical boundaries of the rental housing development, including, but not limited to, common area space, walkways, balconies, patios, clubhouse space, meeting rooms, laundry facilities, and parking areas, except any portions of the overall development that are nonexempt commercial space.

SECTION 5.

This section requests information on any commercial space. If applicable, briefly describe the commercial space (i.e., multi-story building with residential use on floors 2-5 and retail space on ground floor) and use.

SECTION 6.A. Managing General Partner Designation. Check all applicable boxes. See Rule 140.1, subdivision (a)(6), which provides the definition of "managing general partner" of a limited partnership under Revenue and Taxation Code section 214(g).

SECTION 6.B. Material Participation. A limited partnership, in which the managing general partner is an eligible nonprofit corporation or a limited liability company, may qualify for exemption for a particular property provided that the limited partnership agreement, or other agreement executed by all of the general partners, provides that the managing general partner is a general partner that has "material participation" in the control, management, and direction of the limited partnership's business. Check if applicable [see Rule 140.1, subdivision (a)(7)].

SECTION 6.C. Substantial Management Duties. A limited partnership in which the managing general partner is an eligible nonprofit corporation or limited liability company, may qualify for exemption for a particular property provided that the limited partnership agreement, or other agreement executed by all of the general partners, provides that the managing general partner is a general partner with "substantial management duties" [see Rule 140.1, subdivision (a)(10)]. Check only if 5 of the 12 management duties are performed by the managing general partner.

SECTION 7. Delegation of Authority. If the limited partnership agreement contains a delegation of authority clause, it may provide either that: (1) the managing general partner may not delegate any of its partnership management duties; or (2) the managing general partner may delegate some or all of its partnership management duties to persons who, under its supervision, may perform such duties on behalf of the limited partnership [see Rule 140.1, subdivision (d)]. If the managing general partner is authorized to delegate its partnership duties and elects to delegate one or more of its duties, the managing general partner must demonstrate that it is actually supervising the performance of the delegated duties. If the agreement contains a delegation of authority clause and states that the managing general partner may delegate its partnership management duties, list each duty delegated, the date each duty was delegated, and person performing such duty.

RECORDS AND DOCUMENTS MUST BE MAINTAINED BY THE MANAGING GENERAL PARTNER

A copy of the claim form and supporting documents should be retained by the managing general partner. The managing general partner must maintain records and documents evidencing the partnership management duties performed by the managing general partner. Such records and documents may include, but are not limited to: accounting books and records; tax returns; budgets and financial reports; reports required by lenders; documents related to the construction or rehabilitation of real property; legal documents such as contracts, deeds, notes, leases, and deeds of trust; documents related to complying with government regulations and filings; documents related to property inspections; documents related to charitable services or benefits provided or the information provided regarding such services or benefits; reports prepared for the partners; bank account records; audited annual financial statement of the limited partnership; and property management agreement.

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
HOUSING — LOWER INCOME HOUSEHOLDS — TENANT DATA**

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)

In the case of a claim, for low-income rental housing property, owned and operated by an eligible nonprofit organization or eligible limited liability company, that does not receive government financing or receive low-income housing tax credits, may qualify for exemption up to a certain limit if 90 percent or more of the occupants of the property are lower income households whose rent does not exceed the rent prescribed by Section 50053 of the Health and Safety Code. The total exemption amount allowed under Revenue and Taxation Code section 214(g)(1)(C) to a taxpayer, with respect to a single property or multiple properties, may not exceed twenty million dollars (\$20,000,000) in assessed value. You must complete this affidavit if you checked box C(3) in Section 3 of form BOE-267-L indicating you are seeking exemption under the provisions of section 214(g)(1)(C).

SECTION 1. IDENTIFICATION OF APPLICANT AND IDENTIFICATION OF PROPERTY

Name of Organization	Corporate ID or LLC Number
Address of Property (number and street)	
City, County, Zip Code	Assessor's Parcel/Assessment Number(s)

SECTION 2. HOUSEHOLD INFORMATION

A. List of Qualified Households

Section 259.14 of the Revenue and Taxation Code provides that claims on "qualified property" as described in section 214.17 shall include an affidavit reporting the following information on the units occupied by lower income households for which exemption is claimed: the actual household income, the maximum rent that can be charged to the household, and the actual rent. Use the table below to provide the required information. Attach additional sheets as necessary. Report information for each unit that was reported in Section 4, part B of form BOE-267-L.

Address/Unit Number	No. of Persons in Household	Annual Household Income	Maximum Allowable Rent That Can Be Charged for the Unit	Actual Rent Charged to the Tenant

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 OF CLAIMANT	TITLE	DATE
SIGNATURE OF CLAIMANT 	DAYTIME TELEPHONE ()	EMAIL ADDRESS

**INSTRUCTIONS FOR FILING
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
HOUSING — LOWER INCOME HOUSEHOLDS — TENANT DATA**

FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 214(g)(1)(C), 214.17, and 259.14 of the Revenue and Taxation Code and must be filed when seeking exemption on low-income housing property, owned and operated by a nonprofit organization or eligible limited liability company, that does not receive government financing or state/federal low-income housing tax credits. A separate affidavit must be filed for each location upon which you are seeking exemption under the provisions of section 214(g)(1)(C). This affidavit supplements the claim for Welfare Exemption and must be filed, for certain properties, with the County Assessor by February 15 to avoid a late filing penalty under section 270. If you indicated on supplemental affidavit form BOE-267-L that you seek exemption under the criteria of Revenue and Taxation code section 214(g)(1)(C), by checking box (C)3 in SECTION 3 of that form, you must complete and file this form; failure to do so will result in denial of the exemption. In accordance with Revenue and Taxation Code section 259.14, the Assessor shall keep this information confidential.

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 2018 would enter “2018-2019” on line four of the claim; a “2017-2018” entry on a claim filed in February 2018 would signify that a late claim was being filed for the preceding fiscal year.

SECTION 1. Identification of Applicant and Property

Identify the name of the organization seeking exemption on the low-income housing property, corporate identification number or LLC number assigned by the California Secretary of State. Identify the location of the low-income housing property, the county in which the property is located, **and the assessor’s parcel number or assessment number of the property.**

SECTION 2. Household Information

Provide the requested household information on all units occupied by lower income households for which the organization is seeking exemption. This listing must include all households for which exemption is sought in Section 4 of form BOE-267-L, *Welfare Exemption Supplemental Affidavit, Housing –Lower Income Households*.

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS — "OVER-INCOME" TENANT DATA (140% AMI)**

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)

In the case of a property eligible for and receiving federal low-income housing tax credits pursuant to Internal Revenue Code section 42, a unit shall continue to be treated as occupied by a lower income household for welfare exemption purposes of Revenue and Taxation Code section 214(g), even if on subsequent lien dates the household income exceeds the lower income threshold, provided that:

- (1) the occupants' household income is no more than 140 percent of area median income (AMI), adjusted for family size,
- (2) the occupants were a lower income household on the lien date when occupancy first began, and
- (3) the unit remains rent-restricted.

You must complete this affidavit if you checked the box in Section 4.A2 of BOE-267-L or BOE-267-L1, indicating that you are seeking exemption on a unit under the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii).

SECTION 1. IDENTIFICATION OF APPLICANT AND IDENTIFICATION OF PROPERTY

Name of Organization	Corporate ID or LLC Number	TCAC Number
Address of Property (number and street)		
City, County, Zip Code	Assessor's Parcel/Assessment Number(s)	

SECTION 2. HOUSEHOLD INFORMATION

A. List of Qualified Households

Section 259.15 of the Revenue and Taxation Code provides that for fiscal years 2018-19 to 2027-28, the claim for welfare exemption on a lower income rental housing property that is eligible for and has received federal low-income housing tax credits, where the claimant seeks exemption on units occupied by households whose incomes rise above the lower income limit but do not exceed 140 percent of area medium income, shall be accompanied by an affidavit that reports specific information. Use the table below to provide the required information, listing all such units where the occupant initially met the income limitation and the unit continues to be rent restricted, as they may continue to be treated as lower income units under the provision of section 214(g)(2)(A)(iii) of the Revenue and Taxation Code. Provide information for each unit that was included on BOE-267-L or BOE-267-L1 in Section 4.C2 (Number of residential units occupied by households exceeding lower income limits, but do not exceed 140% AMI ("over-income" tenants)). Attach additional sheets, if necessary.

Address/Unit Number	No. of Persons in Household	Annual Household Income	Maximum Allowable Rent That Can Be Charged for the Unit	Actual Rent Charged to the Tenant

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 OF CLAIMANT	TITLE	DATE
SIGNATURE OF CLAIMANT	DAYTIME TELEPHONE ()	EMAIL ADDRESS

**INSTRUCTIONS FOR FILING
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,
HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS — "OVER-INCOME" TENANT DATA (140% AMI)**

This affidavit must be filed when seeking the welfare exemption on lower income rental housing property under the provisions of Revenue and Taxation Code sections 214(g)(2)(A)(iii) and 259.15. These provisions are only applicable to lower income rental housing properties eligible for and receiving federal low-income housing tax credits (LIHTC) pursuant to Internal Revenue Code Section 42 and owned and operated by a nonprofit organization, eligible limited liability company, or limited partnership with an eligible managing general partner. Under these provisions, the welfare exemption continues to be available where the occupant(s) of a unit originally met the lower income threshold on the lien date in the fiscal year in which the occupancy of the unit commenced, but the household income of the occupants increased in subsequent years above the lower income limits, as long as the income does not exceed 140 percent of area median income (AMI), adjusted for family size ("over-income" tenants), and the unit continues to be rent restricted.

This affidavit supplements the claim for welfare exemption and must be filed, for certain properties, with the county assessor by February 15 to avoid a late-filing penalty as provided for in Revenue and Taxation Code section 270. A separate affidavit must be filed for each location upon which you are seeking exemption under the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii). If you indicated on supplemental affidavit BOE-267-L, *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households*, or BOE 267-L1, *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property Of Limited Partnership*, that you are seeking exemption under this criteria, you must complete and file this form. Failure to do so will result in denial of the exemption. In accordance with Revenue and Taxation Code section 259.15, the assessor shall keep this form confidential.

FISCAL YEAR

The fiscal year for which an exemption is being sought must be entered correctly. The proper fiscal year would be the fiscal year that follows the lien date (12:01 a.m., January 1) for which the taxable or exempt status of the property is being determined. For example, a person filing a timely claim in February 2018 would enter fiscal year "2018-2019" on their claim form. However, an entry of "2017-2018" on a claim form filed in February 2018 would signify that a late claim was being filed for the preceding fiscal year.

SECTION 1. Identification of Applicant and Property

Identify the name of the organization seeking exemption on the low-income housing property, the corporate identification number or LLC number assigned by the California Secretary of State, and the Tax Credit Allocation Committee (TCAC) number assigned to the rental housing project. Identify the location of the low-income housing property, the county in which the property is located, **and the assessor's parcel number or assessment number of the property.**

SECTION 2. Household Information

Provide the requested household information on all units occupied by households for which the organization is seeking exemption under the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii), as indicated upon checking the box in Section 4.A2 on BOE-267-L or BOE 267-L1. This listing shall be those units included in the number of residential units occupied by households exceeding lower income limits but do not exceed 140% AMI shown in Section 4.C2 on BOE-267-L or BOE 267-L1.

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

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)	Assessor's Parcel/Assessment Number(s)
City, County, Zip Code	Date Property Acquired

Section 3. Rehabilitation: Thift 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: _____

FOR ASSESSOR'S USE ONLY	Whom should we contact during normal business hours for additional information?	
Received by _____ <i>(Assessor's designee)</i>	NAME _____	
of _____ on _____ <i>(county or city)</i> <i>(date)</i>	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. **Also identify the assessor’s parcel number or assessment number of the property.**

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 (BOE)

Claim form BOE-277, *Claim for Organizational Clearance Certificate – Welfare Exemption*, is available on the **BOE’s** website (www.boe.ca.gov) or you may request the form by contacting the **Welfare Exemption** Section at 1-916-274-3430.

REQUEST FOR INFORMATION

This request for information is being made by the assessor pursuant to the authority granted by Revenue and Taxation Code section 441(d). This provision requires you to comply.

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

DATE OF REQUEST		DUE DATE FOR REQUESTED INFORMATION		
STREET ADDRESS OR PHYSICAL LOCATION OF THE PROPERTY		CITY	STATE	ZIP
ASSESSOR'S PARCEL NUMBER(S)				
ACCOUNT NUMBER(S)/ASSESSMENT NUMBER(S)				
EVENT DATE(S)		EVENT TYPE(S)		

SEE ENCLOSURE FOR THE LIST OF INFORMATION SPECIFICALLY BEING REQUESTED. IF YOU ARE UNCERTAIN AS TO WHAT INFORMATION IS BEING REQUESTED OR NEED MORE TIME TO COMPLY WITH THE REQUEST, PLEASE CONTACT THE ASSESSOR'S OFFICE EMPLOYEE WHOSE NAME AND CONTACT INFORMATION APPEAR ON THE ENCLOSURE.

Is this request being made in conjunction with an assessment appeal hearing?

NO

YES If yes, please complete the following:

Assessment Appeal Application number(s), if assigned: _____

Applicant: _____

Hearing date, if scheduled: _____

Type(s) of assessment(s) being appealed: _____

Various provisions in the Revenue and Taxation Code grant assessors the authority to obtain information to fulfill their assessment duties. This request for information is made pursuant to the authority granted by Revenue and Taxation Code section 441, subdivision (d), which states:

- (1) At any time, as required by the assessor for assessment purposes, every person shall make available for examination information or records regarding their property or any other personal property located on premises they own or control. In this connection details of property acquisition transactions, construction and development costs, rental income, and other data relevant to the determination of an estimate of value are to be considered as information essential to the proper discharge of the assessor's duties.
- (2) (A) Upon written request of an assessor, the assessee or the assessee's designated representative shall transmit the information or records described in paragraph (1) by mail, or in electronic format if the information or records are available in electronic format or have been previously digitized. This paragraph shall not be construed or interpreted to limit the assessor's authority to also examine information or records described in paragraph (1).
- (B) Information or records requested pursuant to this paragraph shall be transmitted within a reasonable time period.

(3) (A) This subdivision shall also apply to an owner-builder or an owner-developer of new construction that is sold to a third party, is constructed on behalf of a third party, or is constructed for the purpose of selling that property to a third party.

(B) The owner-builder or owner-developer of new construction described in subparagraph (A), shall, within 45 days of receipt of a written request by the assessor for information or records, provide the assessor with all information and records regarding that property. The information and records provided to the assessor shall include the total consideration provided either by the purchaser or on behalf of the purchaser that was paid or provided either, as part of or outside of the purchase agreement, including, but not limited to, consideration paid or provided for the purchase or acquisition of upgrades, additions, or for any other additional or supplemental work performed or arranged for by the owner-builder or owner-developer on behalf of the purchaser.

Please read the enclosure carefully, as the assessor may also request information authorized under other provisions of law, as set forth in the enclosure. All information requested by the assessor or furnished in the property statement shall be held secret by the assessor pursuant to Revenue and Taxation Code section 451.

If the assessor has checked the box "YES" indicating that this request is being made in conjunction with an assessment appeal hearing, based on the information you provide, the assessor may arrive at a value conclusion that is satisfactory to you. If this occurs, the assessor will make a recommendation to the assessment appeals board that your assessed value be changed to that value. However, if you still do not agree with the recommended value, a hearing will proceed.

If you do not comply with this request, or provide only a portion of the information requested, your hearing may proceed as scheduled or it may be delayed or the assessment appeals board may schedule a prehearing conference to be held in advance of your hearing. If you do not provide the requested information to the assessor before the hearing or the prehearing conference (if scheduled), you will have an opportunity to explain to the assessment appeals board members or hearing officer why you have not complied with the request for information, and they will decide whether to hold the hearing without the information, whether to postpone or continue the hearing in order to give you time to comply with the request, whether to postpone or continue the hearing so that a subpoena can be issued, or whether any other action should be taken by the assessor or by the assessment appeals board.

If you appear at the hearing and introduce any information that had been requested under Revenue and Taxation Code section 441(d) and was not provided to the assessor, the assessor is entitled to a continuance of the hearing to examine the new information.

If you do not comply with this section 441(d) request, you may be asked to appear before the Superior Court. (See Revenue and Taxation Code section 468.) Please also be advised that noncompliance or the making of a false statement with regard to the request may subject you to criminal misdemeanor penalties. (See Revenue and Taxation Code sections 461 and 462.)

For more information about the assessment appeal process, including how to obtain information from the assessor, please see the State Board of Equalization's Assessment Appeals Manual at:

<http://www.boe.ca.gov/proptaxes/asmappeal.htm>

PRELIMINARY CHANGE OF OWNERSHIP REPORT

To be completed by the transferee (buyer) prior to a transfer of subject property, in accordance with section 480.3 of the Revenue and Taxation Code. A Preliminary Change of Ownership Report must be filed with each conveyance in the County Recorder's office for the county where the property is located.

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

ASSESSOR'S PARCEL NUMBER

SELLER/TRANSFEROR

BUYER'S DAYTIME TELEPHONE NUMBER

BUYER'S EMAIL ADDRESS

STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY

YES NO This property is intended as my principal residence. If YES, please indicate the date of occupancy or intended occupancy.

MO DAY YEAR

YES NO Are you a disabled veteran, or the unmarried surviving spouse of a disabled veteran, who, due to a service connected injury or disease, was either rated 100% disabled or compensated at 100% due to unemployability by the Department of Veterans Affairs?

MAIL PROPERTY TAX INFORMATION TO (NAME)

MAIL PROPERTY TAX INFORMATION TO (ADDRESS)

CITY

STATE

ZIP CODE

PART 1. TRANSFER INFORMATION Please complete all statements.

This section contains possible exclusions from reassessment for certain types of transfers.

YES NO

- A. This transfer is solely between spouses... B. This transfer is solely between domestic partners... C. This is a transfer: between parent(s) and child(ren) between grandparent(s) and grandchild(ren). Was this the transferor/grantor's principal residence? YES NO *D. This transfer is the result of a cotenant's death. Date of death *E. This transaction is to replace a principal residence owned by a person 55 years of age or older. Within the same county? YES NO *F. This transaction is to replace a principal residence by a person who is severely disabled. Within the same county? YES NO *G. This transaction is to replace a principal residence substantially damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency. Within the same county? YES NO H. This transaction is only a correction of the name(s) of the person(s) holding title to the property (e.g., a name change upon marriage). If YES, please explain: I. The recorded document creates, terminates, or reconveys a lender's interest in the property. J. This transaction is recorded only as a requirement for financing purposes or to create, terminate, or reconvey a security interest (e.g., cosigner). If YES, please explain: K. The recorded document substitutes a trustee of a trust, mortgage, or other similar document. L. This is a transfer of property: 1. to/from a revocable trust that may be revoked by the transferor and is for the benefit of the transferor, and/or the transferor's spouse registered domestic partner. 2. to/from an irrevocable trust for the benefit of the creator/grantor/trustor and/or grantor's/trustor's spouse grantor's/trustor's registered domestic partner. M. This property is subject to a lease with a remaining lease term of 35 years or more including written options. N. This is a transfer between parties in which proportional interests of the transferor(s) and transferee(s) in each and every parcel being transferred remain exactly the same after the transfer. O. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions, or restrictions imposed by specified nonprofit corporations. *P. This transfer is to the first purchaser of a new building containing a leased owned active solar energy system. Q. Other. This transfer is to

* Please refer to the instructions for Part 1.

Please provide any other information that will help the Assessor understand the nature of the transfer.

PART 2. OTHER TRANSFER INFORMATION

Check and complete as applicable.

A. Date of transfer, if other than recording date: _____

B. Type of transfer:

- Purchase Foreclosure Gift Trade or exchange Merger, stock, or partnership acquisition (Form BOE-100-B)
- Contract of sale. Date of contract: _____ Inheritance. Date of death: _____
- Sale/leaseback Creation of a lease Assignment of a lease Termination of a lease. Date lease began: _____
- Original term in years (including written options): _____ Remaining term in years (including written options): _____
- Other. Please explain: _____

C. Only a partial interest in the property was transferred. YES NO If YES, indicate the percentage transferred: _____ %

PART 3. PURCHASE PRICE AND TERMS OF SALE

Check and complete as applicable.

A. Total purchase price \$ _____

B. Cash down payment or value of trade or exchange excluding closing costs Amount \$ _____

C. First deed of trust @ _____ % interest for _____ years. Monthly payment \$ _____ Amount \$ _____

- FHA (___ Discount Points) Cal-Vet VA (___ Discount Points) Fixed rate Variable rate
- Bank/Savings & Loan/Credit Union Loan carried by seller
- Balloon payment \$ _____ Due date: _____

D. Second deed of trust @ _____ % interest for _____ years. Monthly payment \$ _____ Amount \$ _____

- Fixed rate Variable rate Bank/Savings & Loan/Credit Union Loan carried by seller
- Balloon payment \$ _____ Due date: _____

E. Was an Improvement Bond or other public financing assumed by the buyer? YES NO Outstanding balance \$ _____

F. Amount, if any, of real estate commission fees paid by the buyer which are not included in the purchase price \$ _____

G. The property was purchased: Through real estate broker. Broker name: _____ Phone number: (____) _____

- Direct from seller From a family member-Relationship _____
- Other. Please explain: _____

H. Please explain any special terms, seller concessions, broker/agent fees waived, financing, and any other information (e.g., buyer assumed the existing loan balance) that would assist the Assessor in the valuation of your property.

PART 4. PROPERTY INFORMATION

Check and complete as applicable.

A. Type of property transferred

- Single-family residence Co-op/Own-your-own Manufactured home
- Multiple-family residence. Number of units: _____ Condominium Unimproved lot
- Other. Description: (i.e., timber, mineral, water rights, etc.) Timeshare Commercial/Industrial

B. YES NO Personal/business property, or incentives, provided by seller to buyer are included in the purchase price. Examples of personal property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships, etc. Attach list if available.

If YES, enter the value of the personal/business property: \$ _____ Incentives \$ _____

C. YES NO A manufactured home is included in the purchase price.

If YES, enter the value attributed to the manufactured home: \$ _____

YES NO The manufactured home is subject to local property tax. If NO, enter decal number: _____

D. YES NO The property produces rental or other income.

If YES, the income is from: Lease/rent Contract Mineral rights Other: _____

E. The condition of the property at the time of sale was: Good Average Fair Poor

Please describe: _____

CERTIFICATION

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

SIGNATURE OF BUYER/TRANSFeree OR CORPORATE OFFICER ▶	DATE	TELEPHONE (____) _____
NAME OF BUYER/TRANSFeree/PERSONAL REPRESENTATIVE/CORPORATE OFFICER (PLEASE PRINT)	TITLE	EMAIL ADDRESS

ADDITIONAL INFORMATION

Please answer all questions in each section, and sign and complete the certification before filing. This form may be used in all 58 California counties. If a document evidencing a change in ownership is presented to the Recorder for recordation without the concurrent filing of a *Preliminary Change of Ownership Report*, the Recorder may charge an additional recording fee of twenty dollars (\$20).

NOTICE: The property which you acquired may be subject to a supplemental assessment in an amount to be determined by the County Assessor. Supplemental assessments are not paid by the title or escrow company at close of escrow, and are not included in lender impound accounts. **You may be responsible for the current or upcoming property taxes even if you do not receive the tax bill.**

NAME AND MAILING ADDRESS OF BUYER: Please make necessary corrections to the printed name and mailing address. Enter Assessor's Parcel Number, name of seller, buyer's daytime telephone number, buyer's email address, and street address or physical location of the real property.

NOTE: Your telephone number and/or email address is very important. If there is a question or a problem, the Assessor needs to be able to contact you.

MAIL PROPERTY TAX INFORMATION TO: Enter the name, address, city, state, and zip code where property tax information should be mailed. This must be a valid mailing address.

PRINCIPAL RESIDENCE: To help you determine your principal residence, consider (1) where you are registered to vote, (2) the home address on your automobile registration, and (3) where you normally return after work. If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year. Check YES if the property is intended as your principal residence, and indicate the date of occupancy or intended occupancy.

DISABLED VETERAN: If you checked YES, you may qualify for a property tax exemption. **A claim form must be filed and all requirements met in order to obtain the exemption. Please contact the Assessor for a claim form.**

PART 1: TRANSFER INFORMATION

If you check YES to any of these statements, the Assessor may ask for supporting documentation.

C, D, E, F, G: If you checked YES to any of these statements, you may qualify for a property tax reassessment exclusion, which may allow you to maintain your property's previous tax base. **A claim form must be filed and all requirements met in order to obtain any of these exclusions.** Contact the Assessor for claim forms. **NOTE:** If you give someone money or property during your life, you may be subject to federal gift tax. You make a gift if you give property (including money), the use of property, or the right to receive income from property without expecting to receive something of at least equal value in return. The transferor (donor) may be required to file Form 709, Federal Gift Tax Return, with the Internal Revenue Service if they make gifts in excess of the annual exclusion amount.

H: Check YES if the reason for recording is to correct a name already on title [e.g., Mary Jones, who acquired title as Mary J. Smith, is granting to Mary Jones]. This is not for use when a name is being removed from title.

I: Check YES if the change involves a lender, who holds title for security purposes on a loan, and who has no other beneficial interest in the property.

"Beneficial interest" is the right to enjoy all the benefits of property ownership. Those benefits include the right to use, sell, mortgage, or lease the property to another. A beneficial interest can be held by the beneficiary of a trust, while legal control of the trust is held by the trustee.

J: A "**cosigner**" is a third party to a mortgage/loan who provides a guarantee that a loan will be repaid. The cosigner signs an agreement with the lender stating that if the borrower fails to repay the loan, the cosigner will assume legal liability for it.

N: This is primarily for use when the transfer is into, out of, or between legal entities such as partnerships, corporations, or limited liability companies. Check YES only if the individuals and the interest held by each remains exactly the same in each and every parcel being transferred.

O: Check YES only if this property is subject to a government or nonprofit affordable housing program that imposes restrictions. Property may qualify for a restricted valuation method (i.e., may result in lower taxes).

P: If you checked YES, you may qualify for a new construction property tax exclusion. **A claim form must be filed and all requirements met in order to obtain the exclusion. Contact the Assessor for a claim form.**

PART 2: OTHER TRANSFER INFORMATION

A: The date of recording is rebuttably presumed to be the date of transfer. If you believe the date of transfer was a different date (e.g., the transfer was by an unrecorded contract, or a lease identifies a specific start date), put the date you believe is the correct transfer date. If it is not the date of recording, the Assessor may ask you for supporting documentation.

B: Check the box that corresponds to the type of transfer. If OTHER is checked, please provide a detailed description. Attach a separate sheet if necessary.

C. If this transfer was the result of an inheritance following the death of the property owner, please complete a *Change in Ownership Statement, Death of Real Property Owner*, form BOE-502-D, if not already filed with the Assessor's office.

PART 3: PURCHASE PRICE AND TERMS OF SALE

It is important to complete this section completely and accurately. The reported purchase price and terms of sale are important factors in determining the assessed value of the property, which is used to calculate your property tax bill. Your failure to provide any required or requested information may result in an inaccurate assessment of the property and in an overpayment or underpayment of taxes.

A. Enter the total purchase price, not including closing costs or mortgage insurance.

"Mortgage insurance" is insurance protecting a lender against loss from a mortgagor's default, issued by the FHA or a private mortgage insurer.

B. Enter the amount of the down payment, whether paid in cash or by an exchange. If through an exchange, exclude the closing costs.

"Closing costs" are fees and expenses, over and above the price of the property, incurred by the buyer and/or seller, which include title searches, lawyer's fees, survey charges, and document recording fees.

C. Enter the amount of the First Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

A **"balloon payment"** is the final installment of a loan to be paid in an amount that is disproportionately larger than the regular installment.

D. Enter the amount of the Second Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

E. If there was an assumption of an improvement bond or other public financing with a remaining balance, enter the outstanding balance, and mark the applicable box.

An **"improvement bond or other public financing"** is a lien against real property due to property-specific improvement financing, such as green or solar construction financing, assessment district bonds, Mello-Roos (a form of financing that can be used by cities, counties and special districts to finance major improvements and services within the particular district) or general improvement bonds, etc. Amounts for repayment of contractual assessments are included with the annual property tax bill.

F. Enter the amount of any real estate commission fees paid by the buyer which are not included in the purchase price.

G. If the property was purchased through a real estate broker, check that box and enter the broker's name and phone number. If the property was purchased directly from the seller (who is not a family member of one of the parties purchasing the property), check the "Direct from seller" box. If the property was purchased directly from a member of your family, or a family member of one of the parties who is purchasing the property, check the "From a family member" box and indicate the relationship of the family member (e.g., father, aunt, cousin, etc.). If the property was purchased by some other means (e.g., over the Internet, at auction, etc.), check the "OTHER" box and provide a detailed description (attach a separate sheet if necessary).

H. Describe any special terms (e.g., seller retains an unrecorded life estate in a portion of the property, etc.), seller concessions (e.g., seller agrees to replace roof, seller agrees to certain interior finish work, etc.), broker/agent fees waived (e.g., fees waived by the broker/agent for either the buyer or seller), financing, buyer paid commissions, and any other information that will assist the Assessor in determining the value of the property.

PART 4: PROPERTY INFORMATION

A. Indicate the property type or property right transferred. Property rights may include water, timber, mineral rights, etc.

B. Check YES if personal, business property or incentives are included in the purchase price in Part 3. Examples of personal or business property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships (golf, health, etc.), ski lift tickets, homeowners' dues, etc. Attach a list of items and their purchase price allocation. An adjustment will not be made if a detailed list is not provided.

C. Check YES if a manufactured home or homes are included in the purchase price. Indicate the purchase price directly attributable to each of the manufactured homes. If the manufactured home is registered through the Department of Motor Vehicles in lieu of being subject to property taxes, check NO and enter the decal number.

D. Check YES if the property was purchased or acquired with the intent to rent or lease it out to generate income, and indicate the source of that anticipated income. Check NO if the property will not generate income, or was purchased with the intent of being owner-occupied.

E. Provide your opinion of the condition of the property at the time of purchase. If the property is in "fair" or "poor" condition, include a brief description of repair needed.

CHANGE OF OWNERSHIP STATEMENT

This statement represents a written request from the Assessor. Failure to file will result in the assessment of a penalty.

FILE THIS STATEMENT BY: _____

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

ASSESSOR'S PARCEL NUMBER

SELLER/TRANSFEROR

BUYER'S DAYTIME TELEPHONE NUMBER

()

BUYER'S EMAIL ADDRESS

STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY

YES NO This property is intended as my principal residence. If YES, please indicate the date of occupancy or intended occupancy. MO DAY YEAR

YES NO Are you a disabled veteran, or the unmarried surviving spouse of a disabled veteran, who, due to a service connected injury or disease, was either rated 100% disabled or compensated at 100% due to unemployability by the Department of Veterans Affairs?

MAIL PROPERTY TAX INFORMATION TO (NAME)

MAIL PROPERTY TAX INFORMATION TO (ADDRESS)

CITY

STATE

ZIP CODE

PART 1. TRANSFER INFORMATION Please complete all statements.

This section contains possible exclusions from reassessment for certain types of transfers.

YES NO

- A. This transfer is solely between spouses... B. This transfer is solely between domestic partners... C. This is a transfer: between parent(s) and child(ren) between grandparent(s) and grandchild(ren). Was this the transferor/grantor's principal residence? YES NO *D. This transfer is the result of a cotenant's death. Date of death *E. This transaction is to replace a principal residence owned by a person 55 years of age or older. Within the same county? YES NO *F. This transaction is to replace a principal residence by a person who is severely disabled. Within the same county? YES NO *G. This transaction is to replace a principal residence substantially damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency. Within the same county? YES NO H. This transaction is only a correction of the name(s) of the person(s) holding title to the property (e.g., a name change upon marriage). If YES, please explain: I. The recorded document creates, terminates, or reconveys a lender's interest in the property. J. This transaction is recorded only as a requirement for financing purposes or to create, terminate, or reconvey a security interest (e.g., cosigner). If YES, please explain: K. The recorded document substitutes a trustee of a trust, mortgage, or other similar document. L. This is a transfer of property: 1. to/from a revocable trust that may be revoked by the transferor and is for the benefit of the transferor, and/or the transferor's spouse registered domestic partner. 2. to/from an irrevocable trust for the benefit of the creator/grantor/trustor and/or grantor's/trustor's spouse grantor's/trustor's registered domestic partner. M. This property is subject to a lease with a remaining lease term of 35 years or more including written options. N. This is a transfer between parties in which proportional interests of the transferor(s) and transferee(s) in each and every parcel being transferred remain exactly the same after the transfer. O. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions, or restrictions imposed by specified nonprofit corporations. *P. This transfer is to the first purchaser of a new building containing a leased owned active solar energy system. Q. Other. This transfer is to

* Please refer to the instructions for Part 1.

Please provide any other information that will help the Assessor understand the nature of the transfer.

PART 2. OTHER TRANSFER INFORMATION

Check and complete as applicable.

A. Date of transfer, if other than recording date: _____

B. Type of transfer:

- Purchase Foreclosure Gift Trade or exchange Merger, stock, or partnership acquisition (Form BOE-100-B)
- Contract of sale. Date of contract: _____ Inheritance. Date of death: _____
- Sale/leaseback Creation of a lease Assignment of a lease Termination of a lease. Date lease began: _____
- Original term in years (including written options): _____ Remaining term in years (including written options): _____
- Other. Please explain: _____

C. Only a partial interest in the property was transferred. YES NO If YES, indicate the percentage transferred: _____ %

PART 3. PURCHASE PRICE AND TERMS OF SALE

Check and complete as applicable.

A. Total purchase price \$ _____

B. Cash down payment or value of trade or exchange excluding closing costs Amount \$ _____

C. First deed of trust @ _____% interest for _____ years. Monthly payment \$ _____ Amount \$ _____

- FHA (___ Discount Points) Cal-Vet VA (___ Discount Points) Fixed rate Variable rate
- Bank/Savings & Loan/Credit Union Loan carried by seller
- Balloon payment \$ _____ Due date: _____

D. Second deed of trust @ _____% interest for _____ years. Monthly payment \$ _____ Amount \$ _____

- Fixed rate Variable rate Bank/Savings & Loan/Credit Union Loan carried by seller
- Balloon payment \$ _____ Due date: _____

E. Was an Improvement Bond or other public financing assumed by the buyer? YES NO Outstanding balance \$ _____

F. Amount, if any, of real estate commission fees paid by the buyer which are not included in the purchase price \$ _____

G. The property was purchased: Through real estate broker. Broker name: _____ Phone number: (____) _____

Direct from seller From a family member-Relationship _____

Other. Please explain: _____

H. Please explain any special terms, seller concessions, broker/agent fees waived, financing, and any other information (e.g., buyer assumed the existing loan balance) that would assist the Assessor in the valuation of your property.

PART 4. PROPERTY INFORMATION

Check and complete as applicable.

A. Type of property transferred

- Single-family residence Co-op/Own-your-own Manufactured home
- Multiple-family residence. Number of units: _____ Condominium Unimproved lot
- Other. Description: (i.e., timber, mineral, water rights, etc.) Timeshare Commercial/Industrial

B. YES NO Personal/business property, or incentives, provided by seller to buyer are included in the purchase price. Examples of personal property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships, etc. Attach list if available.

If YES, enter the value of the personal/business property: \$ _____ Incentives \$ _____

C. YES NO A manufactured home is included in the purchase price.

If YES, enter the value attributed to the manufactured home: \$ _____

YES NO The manufactured home is subject to local property tax. If NO, enter decal number: _____

D. YES NO The property produces rental or other income.

If YES, the income is from: Lease/rent Contract Mineral rights Other: _____

E. The condition of the property at the time of sale was: Good Average Fair Poor

Please describe: _____

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 belief. This declaration is binding on each and every buyer/transferee.

SIGNATURE OF BUYER/TRANSFEEE OR CORPORATE OFFICER ▶	DATE	TELEPHONE (____) _____
NAME OF BUYER/TRANSFEEE/LEGAL REPRESENTATIVE/CORPORATE OFFICER (PLEASE PRINT)	TITLE	EMAIL ADDRESS

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 a written request is mailed 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. The assessor is required to mail the request to file a change in ownership statement to the transferee at the address specified for mailing tax information on either the recorded instrument, the document evidencing a transfer of an interest in real property or manufactured home, or on the filed preliminary change in ownership report, or, if an address is not specified for mailing tax information, to any address reasonably known to the assessor. 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.

ADDITIONAL INFORMATION

NAME AND MAILING ADDRESS OF BUYER: Please make necessary corrections to the printed name and mailing address. Enter Assessor's Parcel Number, name of seller, buyer's daytime telephone number, buyer's email address, and street address or physical location of the real property.

NOTE: Your telephone number and/or email address is very important. If there is a question or a problem, the Assessor needs to be able to contact you.

MAIL PROPERTY TAX INFORMATION TO: Enter the name, address, city, state, and zip code where property tax information should be mailed. This must be a valid mailing address.

PRINCIPAL RESIDENCE: To help you determine your principal residence, consider (1) where you are registered to vote, (2) the home address on your automobile registration, and (3) where you normally return after work. If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year. Check YES if the property is intended as your principal residence, and indicate the date of occupancy or intended occupancy.

DISABLED VETERAN: If you checked YES, you may qualify for a property tax exemption. **A claim form must be filed and all requirements met in order to obtain the exemption. Please contact the Assessor for a claim form.**

PART 1: TRANSFER INFORMATION

If you check YES to any of these statements, the Assessor may ask for supporting documentation.

C,D,E, F, G: If you checked YES to any of these statements, you may qualify for a property tax reassessment exclusion, which may allow you to maintain your property's previous tax base. **A claim form must be filed and all requirements met in order to obtain any of these exclusions.** Contact the Assessor for claim forms. **NOTE:** If you give someone money or property during your life, you may be subject to federal gift tax. You make a gift if you give property (including money), the use of property, or the right to receive income from property, without expecting to receive something of at least equal value in return. The transferor (donor) may be required to file Form 709, Federal Gift Tax Return, with the Internal Revenue Service if they make gifts in excess of the annual exclusion amount.

H: Check YES if the reason for recording is to correct a name already on title [e.g., Mary Jones, who acquired title as Mary J. Smith, is granting to Mary Jones]. This is not for use when a name is being removed from title.

I: Check YES if the change involves a lender, who holds title for security purposes on a loan, and who has no other beneficial interest in the property.

"Beneficial interest" is the right to enjoy all the benefits of property ownership. Those benefits include the right to use, sell, mortgage, or lease the property to another. A beneficial interest can be held by the beneficiary of a trust, while legal control of the trust is held by the trustee.

J: A "**cosigner**" is a third party to a mortgage/loan who provides a guarantee that a loan will be repaid. The cosigner signs an agreement with the lender stating that if the borrower fails to repay the loan, the cosigner will assume legal liability for it.

N: This is primarily for use when the transfer is into, out of, or between legal entities such as partnerships, corporations, or limited liability companies. Check YES only if the individuals and the interest held by each remains exactly the same in each and every parcel being transferred.

O: Check YES only if this property is subject to a government or nonprofit affordable housing program that imposes restrictions. Property may qualify for a restricted valuation method (i.e., may result in lower taxes).

P: If you checked YES, you may qualify for a new construction property tax exclusion. **A claim form must be filed and all requirements met in order to obtain the exclusion.** Contact the Assessor for a claim form.

PART 2: OTHER TRANSFER INFORMATION

A: The date of recording is rebuttably presumed to be the date of transfer. If you believe the date of transfer was a different date (e.g., the transfer was by an unrecorded contract, or a lease identifies a specific start date), put the date you believe is the correct transfer date. If it is not the date of recording, the Assessor may ask you for supporting documentation.

B: Check the box that corresponds to the type of transfer. If OTHER is checked, please provide a detailed description. Attach a separate sheet if necessary.

C: If this transfer was the result of an inheritance following the death of the property owner, please complete a *Change in Ownership Statement, Death of Real Property Owner*, form BOE-502-D, if not already filed with the Assessor's office.

PART 3: PURCHASE PRICE AND TERMS OF SALE

It is important to complete this section completely and accurately. The reported purchase price and terms of sale are important factors in determining the assessed value of the property, which is used to calculate your property tax bill. Your failure to provide any required or requested information may result in an inaccurate assessment of the property and in an overpayment or underpayment of taxes.

A. Enter the total purchase price, not including closing costs or mortgage insurance.

"Mortgage insurance" is insurance protecting a lender against loss from a mortgagor's default, issued by the FHA or a private mortgage insurer.

B. Enter the amount of the down payment, whether paid in cash or by an exchange. If through an exchange, exclude the closing costs.

"Closing costs" are fees and expenses, over and above the price of the property, incurred by the buyer and/or seller, which include title searches, lawyer's fees, survey charges, and document recording fees.

C. Enter the amount of the First Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

A **"balloon payment"** is the final installment of a loan to be paid in an amount that is disproportionately larger than the regular installment.

D. Enter the amount of the Second Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

E. If there was an assumption of an improvement bond or other public financing with a remaining balance, enter the outstanding balance, and mark the applicable box.

An **"improvement bond or other public financing"** is a lien against real property due to property-specific improvement financing, such as green or solar construction financing, assessment district bonds, Mello-Roos (a form of financing that can be used by cities, counties and special districts to finance major improvements and services within the particular district) or general improvement bonds, etc. Amounts for repayment of contractual assessments are included with the annual property tax bill.

F. Enter the amount of any real estate commission fees paid by the buyer which are not included in the purchase price.

G. If the property was purchased through a real estate broker, check that box and enter the broker's name and phone number. If the property was purchased directly from the seller (who is not a family member of one of the parties purchasing the property), check the "Direct from seller" box. If the property was purchased directly from a member of your family, or a family member of one of the parties who is purchasing the property, check the "From a family member" box and indicate the relationship of the family member (e.g., father, aunt, cousin, etc.). If the property was purchased by some other means (e.g., over the Internet, at auction, etc.), check the "OTHER" box and provide a detailed description (attach a separate sheet if necessary).

H. Describe any special terms (e.g., seller retains an unrecorded life estate in a portion of the property, etc.), seller concessions (e.g., seller agrees to replace roof, seller agrees to certain interior finish work, etc.), broker/agent fees waived (e.g., fees waived by the broker/agent for either the buyer or seller), financing, buyer paid commissions, and any other information that will assist the Assessor in determining the value of the property.

PART 4: PROPERTY INFORMATION

A. Indicate the property type or property right transferred. Property rights may include water, timber, mineral rights, etc.

B. Check YES if personal, business property or incentives are included in the purchase price in Part 3. Examples of personal or business property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships (golf, health, etc.), ski lift tickets, homeowners' dues, etc. Attach a list of items and their purchase price allocation. An adjustment will not be made if a detailed list is not provided.

C. Check YES if a manufactured home or homes are included in the purchase price. Indicate the purchase price directly attributable to each of the manufactured homes. If the manufactured home is registered through the Department of Motor Vehicles in lieu of being subject to property taxes, check NO and enter the decal number.

D. Check YES if the property was purchased or acquired with the intent to rent or lease it out to generate income, and indicate the source of that anticipated income. Check NO if the property will not generate income, or was purchased with the intent of being owner-occupied.

E. Provide your opinion of the condition of the property at the time of purchase. If the property is in "fair" or "poor" condition, include a brief description of repair needed.

CHANGE IN OWNERSHIP STATEMENT
DEATH OF REAL PROPERTY OWNER

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)

Form fields for name and mailing address, including lines for first name, last name, and address.

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

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 DISPOSITION OF REAL PROPERTY
Includes checkboxes for deed types and disposition methods like succession, probate, or affidavit.

TRANSFER INFORMATION
Check all that apply and list details below. Includes checkboxes for spouse, child, grandchild, cotenant, etc.

NAME OF TRUSTEE ADDRESS OF TRUSTEE

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

Table with 3 columns: 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
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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

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 contacting the county assessor.
- Cotenant to cotenant. An affidavit must be filed with the county assessor. An affidavit may be obtained by contacting the county assessor. **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."**

20__ AFFIDAVIT FOR 4 PERCENT ASSESSMENT OF CERTAIN VESSELS

To receive the full benefit of the reduced assessment, file this affidavit with the Assessor by **February 15**. If the affidavit is filed between February 16 and August 1, 80% of the reduced assessment is available.

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

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)	ASSESSOR'S PARCEL/ASSESSMENT NUMBER
CORPORATION, PARTNERSHIP, DBA	
ADDRESS	CITY
	STATE
	ZIP

Check and complete the following, as applicable:

1. The applicant or organization is the owner of a vessel that is documented by the United States Coast Guard.
 Vessel name: _____ Port of documentation: _____
Documented Vessel Number _____

OR

2. The applicant or organization is the owner of a vessel that is registered by the California Department of Motor Vehicles.
 CF number: _____
 AND

The vessel is engaged or employed **exclusively** in one or more of the following activities:

- 3. Taking and possession of fish or other living resource of the sea for commercial purposes.
- 4. Instruction or research studies as an oceanographic research vessel. Attach evidence of official classification by United States Department of Homeland Security or Coast Guard, and attach a contract, statement, or agreement from a recognized college, university, government agency, private foundation, or organization outlining the nature of research and time duration.
- 5. Carrying or transporting seven or more people for hire for commercial passenger fishing purposes, and holds a current certificate of inspection issued by the United States Coast Guard (*attach a copy*). A vessel shall not be deemed to be engaged or employed in activities other than the carrying or transporting of seven or more persons for hire for commercial passenger fishing purposes by reason of that vessel being used occasionally for dive, tour, or whale-watching purposes. For purposes of this subdivision, *occasionally* means 15 percent or less of the total operating time logged for the immediately preceding assessment year.
- 6. Was the vessel used for any other activity during the preceding calendar year? **Yes** **No** If Yes, describe the activity and number of days used in this activity. _____

If items 3 or 5 are checked, provide the Fish & Game Boat Number: _____

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

NAME _____

E-MAIL ADDRESS	DAYTIME TELEPHONE ()
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GENERAL INFORMATION

Revenue and Taxation Code section 227 states: "A documented vessel, as defined in Section 130, shall be assessed at 4 percent of its full cash value only if the vessel is engaged or employed exclusively in any of the following:

- (a) In the taking and possession of fish or other living resource of the sea for commercial purposes.
- (b) In instruction or research studies as an oceanographic research vessel.
- (c) In carrying or transporting seven or more people for hire for commercial passenger fishing purposes and holds a current certificate of inspection issued by the United States Coast Guard.

A vessel shall not be deemed to be engaged or employed in activities other than the carrying or transporting of seven or more persons for hire for commercial passenger fishing purposes by reason of that vessel being used occasionally for dive,

Revenue and Taxation Code section 275.5 states: "If a person claiming classification of a vessel as a documented vessel eligible for assessment under Section 227 fails to file the affidavit required by Section 254 by 5 p.m. on February 15 of the calendar year in which the fiscal year begins, but files that affidavit on or before the following August 1, the assessment shall be reduced in a sum equal to 80 percent of the reduction that would have been allowed had the affidavit been timely filed."