

Memorandum

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

Date: May 12, 2022

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

Subject: **Board Meeting, May 2022**
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's Forms Subcommittee on the revision of property tax forms.

The first set of forms revisions for approval and adoption contain certain forms that were originally created due to the passing of Proposition 19, which forms are now being further revised to be consistent with the provisions of Senate Bill 539 (Stats. 2021, ch. 427). The changes to these Proposition 19 forms will go into effect immediately. The second set of revisions for consideration and adoption are updates to be incorporated into the forms for the coming January 1, 2023 lien date.

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

Revisions to Proposition 19 Forms:

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

[Revised (P1), section A, to add "(if known)" after "Recorder's Document Number"; revised section A, Question 1, to delete "place of" between "principal" and "residence" to be consistent with other forms; revised section A, Question 2, to add Yes/No check boxes and to replace "If so," with "**If yes**," at the beginning of the answer line to be consistent with other forms; revised section B, to add "(property must be in California)" after "PROPERTY ADDRESS"; revised section B, Question 1, to delete "place of" between "principal" and "residence" to be consistent with other forms; revised section B, Question 2, to add Yes/No check boxes,

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replace "If so" with "**If yes**", and to change the word "is" to "was" for correct tense in the answer line; revised section B, Question 4, to make "If yes" in the answer line in bold print to be consistent with other forms; revised section B, under "**NOTE:**", to make the entire sentence in bold, so it is more noticeable to the claimant; revised section C, to add "AT TIME OF SALE?" after "AT LEAST AGE 55" for further clarity; revised section C, under "**NOTE:**", to make the entire sentence in bold, so it is more noticeable to the claimant; revised section C, the question following "**NOTE:**" to add "age or disability" to after "... base year value transfer..." and before "... under section 2.1..." for further clarification; revised section C, to replace "If YES" with "**If yes**," in the answer line to be consistent with other forms; revised (P2), under **GENERAL INFORMATION**, to add references to section 2.1(b) of article XIII A of the California Constitution and newly added Revenue and Taxation Code section 69.6, and to add further clarifying language throughout due to the passing of SB 539.]

BOE-19-C

Certification of Value by Assessor for Base Year Value Transfer

[Revised (P1), section B, to replace "Factored Base Year Value" with "Total Property FBVYV"; revised section B, to replace "Land Value" with "Total Land FBVYV" for clarification; revised section B, to replace "Improvement Value" with "Total Improvement FBVYV" for clarification; revised section B to add "Land Base Year" following "Total Land FBVYV" and to add "Imp Base Year" following "Total Improvement FBVYV"; revised section B, to replace "Description, if other than SFR:" with a check box and "Multiple Base Years (attach explanation)", to indicate multiple base years; revised section B, to add "Total" before "Land Value" and "Total" before "Improvement Value"; revised section B, to replace "If no, value allocated to primary residence:" with "If no, FMV allocated to primary residence:" and added "FMV" after "Land" and after "Improvement" following for further clarification; revised section B, to replace the question "If yes, which one? Homeowners' Exemption Disabled Veterans' Exemption" with "If no, the receiving county must request proof of residency from the claimant."; revised section B, under the question "For this applicant, has your county previously granted...?", to add "age or disability" after "...base year value transfer..." and before "...pursuant to Section 2.1..." for further clarification; revised **"PRINCIPAL RESIDENCE SUBSTANTIALLY DAMAGED/DESTROYED BY DISASTER"** section, to add question "Was the property sold in its damaged state? Yes No" and added questions regarding exemption eligibility and whether the applicant was an assessee prior to the transfer.]

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

[Revised name of form to add "AND PERMANENTLY" between "SEVERELY" and "DISABLED PERSONS" per the provisions of SB 539; persons." revised (P1), section A, to add "(if known)" after "RECORDER'S DOCUMENT" NUMBER; revised section A, Question 1, "place of" between "principal" and "residence" to be consistent with other forms; revised section A, Question 2 to add Yes/No check boxes and to replace "If so" with "**If yes**" at the beginning of the answer line to be more consistent with other forms; revised section B, to add "(property must be in California)" after "PROPERTY ADDRESS"; revised section B, Question 1, to delete "place of" between "principal" and "residence" to be consistent with other forms; revised section B, Question 2, to add Yes/No check boxes, to replace "If so" with "**If yes**", and to change the word "is" to "was" for correct tense in the answer line; revised section B, Question 4, to make "If yes" in the answer line in bold and remove italics to be consistent with other forms; revised section B, to change "**Note:**" to "**NOTE:**" to be consistent with other forms; revised section C, to add "AND PERMANENTLY" between "SEVERELY" and "DISABLED" per the provisions of SB 539; revised section C, to make "NOTE:" in bold to be consistent with other forms; revised section C, the question following "NOTE:", to add "age or disability" after "...granted relief..." and before "...under section 2.1..." for further clarification; revised section C, to replace "If YES" with "**If yes**" in the answer line to be consistent with other forms; revised (P2), under **GENERAL INFORMATION**, to add references to section 2.1(b) of article XIII A of the California Constitution and newly added Revenue and Taxation Code section 69.6, and to add further clarifying language throughout due to the passing of SB 539.]

BOE-19-DC *Certificate of Disability*

[Revised (P1), introduction, to replace definition of "severely disabled person" with that of a "severely and permanently disabled person", as provided in Property Tax Rule 462.540; revised section II, third line, to replace "CERTIFICATE" with "CERTIFICATION".]

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

[Revised (P1), section B, title line, to replace "*Section D on the reverse*" with "*Section E on Page 3*"; revised section B, first column boxes, to center "Print full name(s) of transferor(s)" and "Family relationship(s) to

transferee(s)" in the box to prevent confusion and be consistent with other forms; revised section B, Question 1, to add question "If yes, how is the property used?"; revised section B, Question 2, to add questions about multiunit properties; revised CERTIFICATION section, end of last sentence, to change "Section C" to "Section D" and to add a sentence stating that a base year value transfer claim will be not filed in addition to this intergenerational exclusion claim, since a claimant cannot file and be granted both; revised (P2), to add new section C, GRANDPARENTS/GRANDCHILD RELATIONSHIP INFORMATION and move "TRANSFEREE(S)/BUYER(S)" to section D to further reorganize, revise, and reletter the information for better clarification; added (P4) and revised, under **GENERAL INFORMATION**, to add reference to newly added Revenue and Taxation Code section 63.2, and to add further clarifying language throughout due to the passing of SB 539.]

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

[Revised (P1), section B, title line, to replace "Section D on the reverse" with "Section E on Page 3"; revised section B, first column boxes, to center "Print full name(s) of transferor(s)" and "Family relationship(s) to transferee(s)" in the box to prevent confusion and be consistent with other forms; revised section B, Question 1, to move it to another section for consistency with other forms and renumber the remaining questions; revised section B, Question 2, to add questions and check boxes for further clarification on how a family farm is used; revised section B, Question 3, to add questions about multiunit properties; revised CERTIFICATION section, end of last sentence, to change "Section C" to "Section D" and to add a sentence stating that a base year value transfer claim will be not filed in addition to this intergenerational exclusion claim, since a claimant cannot file and be granted both; revised (P2), to add new section C, PARENT/CHILD RELATIONSHIP INFORMATION, and move "TRANSFEREE(S)/BUYER(S)" to section D to further reorganize, revise, and reletter the information for better clarification; added (P4) and revised, under **GENERAL INFORMATION**, to add reference to newly added Revenue and Taxation Code section 63.2, and to add further clarifying language throughout due to the passing of SB 539.]

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

[Revised (P1), section A, to add "(if known)" after "Recorder's Document Number"; revised section A, Question 2, to add Yes/No check boxes and to replace "If so," with "**If yes,**" at the beginning of the answer line to be

consistent with other forms; revised section B, title line, to add "DAMAGED OR DESTROYED" in the parentheses between "FORMER" and "PROPERTY" for clarity; revised section B, Question 2, to add Yes/No check boxes and replace "If so," with "**If yes,**" at the beginning of the answer line to be consistent with other forms; revised section B, Question 4, to make the "If no" in the answer line in bold to be consistent with other forms; revised section B, Question 5, to make the "If no" in the answer line in bold to be consistent with other forms and replace the word "is" with "was" for correct tense in the answer line; revised (P1), bottom of page, to add the statement "This claim is not subject to public inspection." to be consistent with other forms; revised (P2), under **GENERAL INFORMATION**, to add references to section 2.1(b) of article XIII A of the California Constitution and newly added Revenue and Taxation Code section 69.6, and to add further clarifying language throughout due to the passing of SB 539.]

BOE-58-AH *Claim for Reassessment Exclusion for Transfer Between Parent and Child*

[Revised (P1), section A, to add "/ID" after "ASSESSOR'S PARCEL" to be consistent with other forms; revised (P3), to add further clarifying language due to the passing of Proposition 19 and SB 539.]

BOE-58-G *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*

[Revised (P1), section A, to add "/ID" after "ASSESSOR'S PARCEL" to be consistent with other forms; revised (P3), to add further clarifying language due to the passing of Proposition 19 and SB 539.]

Revisions to Forms for 2023 Lien Date:

BOE-260-A *Certificate and Affidavit for Exemption of Certain Aircraft*

[Revised (P1), to add (1) a checkbox if the owner is no longer seeking an exemption, and (2) a space to add a date if the aircraft has been sold or is no longer used for exempt purpose.]

BOE-260-B *Claim for Exemption from Property Taxes of Aircraft of Historical Significance*

[Revised (P1), to add (1) a checkbox if the owner is no longer seeking an exemption, and (2) a space to add a date if the aircraft has been sold or is no longer used for exempt purpose.]

BOE-262-AH *Church Exemption*

[Revised (P1), to add (1) a checkbox if the applicant is no longer seeking an exemption, and (2) a space for a date that the property was vacated.]

BOE-263 *Lessors' Exemption Claim*

[Revised (P1), to add (1) a checkbox if the lessor is no longer seeking an exemption, and (2) a space for a date that the property was vacated.]

BOE-263-B *Lessees' Exemption Claim*

[Revised (P1), to add (1) a checkbox if the lessee is no longer seeking an exemption, and (2) a space for a date that the property was vacated.]

BOE-263-C *Church Lessors' Exemption Claim*

[Revised (P1), to add (1) a checkbox if the lessor is no longer seeking an exemption, and (2) a space for a date that the property was vacated.]

BOE-264-AH *College Exemption Claim*

[Revised (P1), to add (1) a checkbox if the entity is no longer seeking an exemption, and (2) a space for a date that the property was vacated.]

BOE-265 *Cemetery Exemption Claim*

[Revised (P1), to add a checkbox if the applicant is no longer seeking an exemption at this location.]

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

[Revised (P1), Question 7, line 2, to replace "Unrelated Income" with "Unrelated Business Taxable Income" to use consistent language throughout the form.]

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

[Revised (P1), activity e., end of statement, to remove "(welfare: both the owner and the operator must file)", as this language is outdated and no longer valid.]

BOE-268-A *Public School Exemption*

[Revised (P1), to add (1) a checkbox if the applicant is no longer seeking an exemption at this location, and (2) a space for a date that the property was vacated.]

BOE-268-B *Free Public Library or Free Museum Claim*

[Revised (P1), to add (1) a checkbox if the applicant is no longer seeking an exemption at this location, and (2) a space for a date that the property was vacated.]

BOE-269-AH *Claim for Veterans' Organization Exemption*

[Revised (P1), to add (1) a checkbox if the applicant is no longer seeking an exemption at this location, and (2) a space for a date that the property was vacated.]

BOE-305-AH *Assessment Appeal Application*

[Revised (P4), under "**Supplemental Assessment**" paragraph, to add clarifying language for the commencement of the 60-day filing period; revised under "**Roll Change/Escape Assessment/Penalty Assessment**" paragraph, to add clarifying language for the commencement of the 60-day filing period.]

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

[Revised (P1), under YES/NO question related to a disabled veteran, to add more clarifying language regarding the requirements for the exemption; revised Part 1, statements E, F, and G, to remove the question whether the property is located within the same county, as this language no longer applies due to the passing of Proposition 19 and the passing of SB 539.]

BOE-502-AH *Change of Ownership Statement*

[Revised (P1), under YES/NO question related to a disabled veteran, to add more clarifying language regarding the requirements for the exemption; revised Part 1, statements E, F, and G, to remove the question whether the property is located within the same county, as this language no longer applies due to the passing of Proposition 19 and the passing of SB 539.]

Please place these forms on the Board's May 2022 Administrative Consent Agenda for approval.

DY:gs
Attachments

Approved:

/s/ Yvette M. Stowers

Yvette M. Stowers
Executive Director

Board Approved:

Catherine Taylor, Chief
Board Proceedings Division