

# Memorandum

To: Honorable Sally J. Lieber, Chair  
Honorable Ted Gaines, First District  
Honorable Antonio Vazquez, Third District  
Honorable Mike Schaefer, Fourth District  
Honorable Malia M. Cohen, State Controller

Date: May 13, 2024

From: David Yeung, Deputy Director  
Property Tax Department

Subject: ***Board Meeting, May 2024***  
***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 two newly created welfare exemption forms and changes to four existing welfare exemption forms due to the passage of Assembly Bill 1206 (Stats. 2022, ch. 636) and Assembly Bill 84 (Stats. 2023, ch. 734). These six 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, 2025 lien date.

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

## **New and Revised Welfare Exemption Forms:**

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

[Revised (P1) Section 3, Item A to add requirement about rent restricted, add Item (1) regarding 100% of area medium income (AMI) and statutory reference, and move existing information regarding 140% of AMI to Item (2) and add information about community land trust property; revised (P1) Section 3, Item C.(1), second line, to add "qualified 501(c)(3) bonds" to list of government financing types; revised (P2) Section A2. to add information about 100% AMI requirements and a table for 100% AMI amounts and add information about community land trust property; revised (P2) section B to add reference to 100% AMI; revised (P2) section C.2. to add reference to 100% AMI and new form

BOE-267-L4; revised (P3) Section 6, second line, to make "low-income housing tax credits" in bold print; revised (P4), first paragraph, last line, to revise title of form BOE-267-L-A and add reference to new form BOE-267-L-B; revised (P4), Section 4B, to add reference to new form BOE-267-L4; revised (P5), Section 4C, to add third paragraph with information on the 100% AMI requirements and revise fourth paragraph to add reference to community land trust property that is leased to a lower income household.]

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

[Revised (P1) Section 3, Item A to add requirement about rent restricted, add Item (1) regarding 100% of AMI and statutory reference, and move existing information regarding 140% of AMI to Item (2) and add information about community land trust property; revised (P1) Section 3, Item C.(1) to add to second line "qualified 501(c)(3) bonds" to list of government financing types; revised (P2), Section A2 to add information about 100% AMI requirements and a table for 100% AMI amounts and add information about community land trust property; revised (P2) section B to add reference to 100% AMI; revised (P2) section C.2. to add reference to 100% AMI and new form BOE-267-L4; revised (P5), first paragraph, to revise title of form BOE-267-L-A and add reference to new form BOE-267-L-B; revised (P5), Section 4B, to add reference to new form BOE-267-L4; revised (P5) and (P6), Section 4C, to add third paragraph with information on the 100% AMI requirements and revise fourth paragraph to add reference to community land trust property that is leased to a lower income household; revised (P6) second paragraph to add statutory citation and reference to community land trust property that is leased to a lower income household.]

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

[Revised (P1), first paragraph, to add reference to community land trust property that is leased to a lower income household; revised (P1), paragraph above Section 1, to add "or (iv)" to statutory reference; revised (P1) Section 2A, first paragraph, to add reference to lower income rental housing owned by CLT and to add "or (iv)" to statutory reference on line 7; revised (P1) Section 2A table to add another column for percentage of AMI; revised (P2), first paragraph, line 2, to add "or (iv)" to statutory reference; revised (P2), first paragraph, to add reference to community land trust property that is leased to a lower income household; revised (P2), second paragraph, line 4, to add "or

(iv)" to statutory reference' revised (P2), Section 2, line 2, to add "or (iv)" to statutory reference.]

BOE-267-L4 *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits "Over-Income" Tenant Data (100% AMI)*

[New form.]

BOE-267-L-A *Lower Income Households Family Household Income Reporting Worksheet (140% AMI)*

[Revised title to add "(140% AMI)"; revised (P1) introductory paragraph to add "or (iv)" to statutory reference and to add reference to community land trust property that is leased to a lower income household.]

BOE-267-L-B *Lower Income Households Family Household Income Reporting Worksheet (100% AMI)*

[New form.]

#### **Revisions to Forms for 2025 Lien Date:**

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

[Revised (P1), section A, to add following section title "(TO BE COMPLETED BY THE REQUESTING ASSESSOR WITH INFORMATION FROM CLAIMANT)"; revised (P1), section B, to add following section title "(TO BE COMPLETED BY THE ASSESSOR FROM COUNTY OF ORIGINAL PRIMARY RESIDENCE)".]

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

[Revised (P2), section C, question 2.b., added "(go to question c)" following "Parent of the grandchild" and added "(go to section D)" following "Stepparent of the grandchild"; revised (P2) and (P4) footers to add "THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION".]

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

[Revised (P2), (P3), and (P4) footers to add "THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION".]

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

[Revised (P2), section 9, to add Yes and No checkboxes and to add "is used" to the first lines of the second and third paragraphs to read "The property is used ..."; revised (P4) to renumber Sections 8-10 to Sections 7-9 to be consistent with (P2).]

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

[Revised (P1), question 5, Other, make the phrase "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.)" in bold print.]

**BOE-305-AH**      *Assessment Appeal Application*

[Revised (P3), first paragraph, to add sentence explaining what is included in the BOE pamphlet; revised (P3), second paragraph, to clarify the appeals board's two-year decision period.]

**BOE-571-A**      *Agricultural Property Statement for 2025*

[Revised (P1), Part III, to remove "9." from the line beginning with "Abbreviations"; revised (P1) Part IV, to remove "9." and "10." from Lessor's name and mailing address; revised (P2), Schedule C, to change line numbering to begin with 9 and revise line numbers in the totals; revised (P3), Schedule D, to change line numbering to begin with 35; revised (P4), Schedule E, to change line numbering to begin with 61 and revise line number in the total; revised (P7) and (P8) instructions to change line numbers accordingly; revised (P8), Schedule D, first paragraph, to replace former link with link to California Vehicle Code explanation of "implements of husbandry".]

**BOE-571-F**      *Agricultural Property Statement for 2025*

[Revised (P1), Part IV to indent numbered items; revised (P8), Schedule D, second paragraph, to replace former link with link to California Vehicle Code explanation of "implements of husbandry".]

**BOE-571-J**      *Annual Racehorse Tax Return*

[Revised (S1) to add a check box and statement "CHECK THIS BOX IF YOU NO LONGER OWN A RACEHORSE".]

BOE-571-J1 *Report of Boarded Racehorses*

[Revised (Front) to add a check box and statement "CHECK THIS BOX IF YOU NO LONGER OWN A RACEHORSE".]

BOE-571-R *Apartment House Property Statement for 2025*

[Revised (P3), Instructions, first paragraph, to conform language to other property statements.]

BOE-571-STR *Short Term Rental Property Statement for 2025*

[Revised (P1) to merge three Assessor's Use Only boxes into one, added room for Name and Mailing Address, and moved instructions to return original form; revised (P2) to add numbering for each room total; added (P3) – (P5), OFFICIAL REQUEST, which contains information and instructions.]

Please place these forms on the Board's May 2024 Administrative Consent Agenda for approval.

DY:gs  
Attachments

Approved:

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Yvette M. Stowers  
Executive Director

Board Approved:

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Catherine Taylor, Chief  
Board Proceedings Division

**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, **if the unit is rent restricted and the household income is not above:**

(1) 100% of area median income ("over-income" tenants) and the property is subject to an enforceable and verifiable agreement with a public agency. (see Revenue and Taxation Code section 214(g)(2)(A)(iii)(II)) **OR**

(2) 140% of area median income ("over-income" tenants) and the property receives federal low-income housing tax credits **or is owned by a community land trust (CLT) and whose property is leased to a lower income household, subject to a contract that complies with the requirements of Section 402.1.** (see Revenue and Taxation Code section 214(g)(2)(A)(iii)(I) or (iv))

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; **qualified 501(c)(3) 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 – 100% or 140% of Area Median Income (AMI)**

Section 214(g)(2)(A)(iii) of the Revenue and Taxation Code provides in the case of an owner of property that is subject to an enforceable and verifiable agreement with a public agency 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 is subject to an enforceable and verifiable agreement with a public agency](#) and submit BOE-267-L4, *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits - "Over-Income" Tenant Data (100% AMI)*. BOE-267-L4 is confidential.

NO. OF PERSONS IN HOUSEHOLD	100% AMI	NO. OF PERSONS IN HOUSEHOLD	100% AMI	NO. OF PERSONS IN HOUSEHOLD	100% AMI	NO. OF PERSONS IN HOUSEHOLD	100% 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. 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.

Section 214(g)(2)(A)(iii) or (iv) 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 or owner of property that is a community land trust (CLT) and whose property is leased to a lower income household, subject to a contract that complies with the requirements of Section 402.1 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 or a CLT whose property is leased to a lower income household](#) 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. 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 100% or 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".*

	EXAMPLE	ACTUAL
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 100% AMI ("over-income" tenants), as reported on BOE-267-L4 or 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 (140% AMI)* or BOE-267-L-B, *Lower Income Households – Family Household Income Reporting Worksheet (100% AMI)*.

**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*.

### 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-L4 to include a list of households that qualify for exemption under the 100% AMI criteria or 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 11, 2023, pursuant to Revenue and Taxation Code section 214(g)(2)(A)(iii), a unit in a property that is subject to an enforceable and verifiable agreement with a public agency 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 100 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.

Effective October 13, 2017 and effective September 28, 2022, pursuant to Revenue and Taxation Code section 214(g)(2)(A)(iii) or (iv), a unit in a property that receives federal low income housing tax credits or owner of property that is a community land trust (CLT) and whose property is leased to a lower income household, subject to a contract that complies with the requirements of Section 402.1 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 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, if the unit is rent restricted and the household income is not above:

1) 100% of of area median income ("over-income" tenants) and the property is subject to an enforceable and verifiable agreement with a public agency. (see Revenue and Taxation Code section 214(g)(2)(A)(iii)(II)) **OR**

2) 140% of area median income ("over-income" tenants) and the property receives federal low-income housing tax credits or is owned by a community land trust (CLT) and whose property is leased to a lower income household, subject to a contract that complies with the requirements of Section 402.1. (see Revenue and Taxation Code section 214(g)(2)(A)(iii)(I) or (iv))

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; qualified 501(c)(3) 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.

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

**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 – 100% or 140% of Area Median Income (AMI)**

Section 214(g)(2)(A)(iii) of the Revenue and Taxation Code provides in the case of an owner of property that is subject to an enforceable and verifiable agreement with a public agency 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 is subject to an enforceable and verifiable agreement with a public agency](#) and submit BOE-267-L4, *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits - "Over-Income" Tenant Data (100% AMI)*. BOE-267-L4 is confidential.

NO. OF PERSONS IN HOUSEHOLD	100% AMI	NO. OF PERSONS IN HOUSEHOLD	100% AMI	NO. OF PERSONS IN HOUSEHOLD	100% AMI	NO. OF PERSONS IN HOUSEHOLD	100% 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. 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.

Section 214(g)(2)(A)(iii) or (iv) 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 or owner of property that is a community land trust (CLT) and whose property is leased to a lower income household, subject to a contract that complies with the requirements of Section 402.1 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 or a CLT whose property is leased to a lower income household](#) 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. 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 100% or 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".*

	EXAMPLE	ACTUAL
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 100% AMI ("over-income" tenants), as reported on BOE-267-L4 or 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:

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## 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):

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**THIS STATEMENT IS SUBJECT TO AUDIT**

**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).

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**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 (typed or printed)	TELEPHONE (    )	DATE
SIGNATURE OF MANAGING GENERAL PARTNER	EMAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER (typed or printed)	TELEPHONE (    )	DATE
SIGNATURE OF GENERAL PARTNER	EMAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER (typed or printed)	TELEPHONE (    )	DATE
SIGNATURE OF GENERAL PARTNER	E-MAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER (typed or printed)	TELEPHONE (    )	DATE
SIGNATURE OF GENERAL PARTNER	EMAIL ADDRESS	
NAME AND TITLE OF GENERAL PARTNER (typed or printed)	TELEPHONE (    )	DATE
SIGNATURE OF GENERAL PARTNER	E-MAIL 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 (140% AMI)* or BOE-267-L-B, *Lower Income Households - Family Household Income Reporting Worksheet (100% AMI)*.

**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](http://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-L4 to include a list of households that qualify for exemption under the 100% AMI criteria or 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 11, 2023, pursuant to Revenue and Taxation Code section 214(g)(2)(A)(iii), a unit in a property that is subject to an enforceable and verifiable agreement with a public agency 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 100 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.

Effective October 13, 2017 and effective September 28, 2022, pursuant to Revenue and Taxation Code section 214(g)(2)(A)(iii) or (iv), a unit in a property that receives federal low income housing tax credits or owner of property that is a community land trust (CLT) and whose property is leased to a lower income household, subject to a contract that complies with the requirements of Section 402.1 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.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,  
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 (LIHTC) pursuant to Internal Revenue Code section 42 or in the case of an owner of property that is a community land trust (CLT) and whose property is leased to a lower income household, subject to a contract that complies with the requirements of Section 402.1, 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) or (iv).

**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 LIHTC and for fiscal year 2022-23 to 2027-28, the claim for welfare exemption on a lower income rental housing property in which the owner of property is a CLT and whose property is leased to a lower income household, 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) or (iv) 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	Percentage of AMI From Which Maximum Rent Charged is Derived

**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

**THIS DOCUMENT IS CONFIDENTIAL AND IS NOT SUBJECT TO PUBLIC DISCLOSURE**

**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) or (iv) 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 or an owner of property that is a community land trust (CLT) and whose property is leased to a lower income household, subject to a contract that complies with the requirements of Section 402.1 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) or (iv). 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) or (iv), 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,  
HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS  
"OVER-INCOME" TENANT DATA (100% 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 an owner of property that is subject to an enforceable and verifiable agreement with a public agency, 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 100 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
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 2024-25, the claim for welfare exemption on a lower income rental housing property that is subject to an enforceable and verifiable agreement with a public agency, where the claimant seeks exemption on units occupied by households whose incomes rise above the lower income limit but do not exceed 100 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 100% 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	Percentage of AMI From Which Maximum Rent Charged is Derived

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

THIS DOCUMENT IS CONFIDENTIAL AND IS NOT SUBJECT TO PUBLIC DISCLOSURE

**INSTRUCTIONS FOR FILING  
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS — "OVER-INCOME" TENANT DATA (100% 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 that is subject to an enforceable and verifiable agreement with a public agency 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 100 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. 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 100% AMI shown in Section 4.C2 on BOE-267-L or BOE 267-L1.

**LOWER INCOME HOUSEHOLDS  
FAMILY HOUSEHOLD INCOME REPORTING WORKSHEET  
(140% AMI)**

Section 214(g) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations or eligible limited liability companies providing housing for lower income households can qualify for the Welfare Exemption from property taxes for those units whose family household income does not exceed the limits stated herein. Pursuant to section 214(g)(2)(A)(iii) or (iv), for property that is eligible for and receives low-income housing tax credits pursuant to Internal Revenue Code Section 42 or owner of property that is a community land trust (CLT) and whose property is leased to a lower income household, subject to a contract that complies with the requirements of Section 402.1, units shall continue to qualify for exemption if the occupants were lower income households when they first moved into the unit, but whose income has subsequently increased to no more than 140 percent of area median income (AMI) ("over-income" tenants).

Promptly complete, sign and return this statement to the manager of the organization that provides the housing so the organization will have time to complete the form that must be filed with the County Assessor to claim property tax exemption on qualifying units in the property.

**Section 1. ADDRESS OR UNIT NUMBER**

(No P.O. Box Numbers)

**Section 2.**

NAME(S) OF OCCUPANTS	Number of Persons in Family Household	Lower Income Limit	140% AMI Limit
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		

**Section 3.**

**Check the applicable box to indicate which income limit applies to your household income for the 20\_\_\_\_\_ calendar year, based on the number of persons in your household:**

- ☐ Does not exceed lower income limit
- ☐ Exceeds lower income limit, but not greater than 140% of AMI
- ☐ Exceeds 140% AMI limit

**Section 4.**

- Number of persons in family household\_\_\_\_\_. This number should match the number of persons listed in Section 2 above.
- I certify (or declare) under penalty of perjury under the laws of the State of California that the family household income for the prior calendar year did not exceed \$\_\_\_\_\_. (Enter the amount of the applicable income limit shown for the number of persons in family household.)

SIGNATURE

PRINT NAME

DATE



**NOTE TO MANAGER: RETAIN THIS FORM FOR YOUR RECORDS**

**INSTRUCTIONS**  
**LOWER INCOME HOUSEHOLDS**  
**FAMILY HOUSEHOLD INCOME REPORTING WORKSHEET**

**Section 1.** Enter the address or unit number of your household.

**Section 2.** Enter the names of the persons who comprise your household.

**Section 3.** Check the applicable box to indicate if your household income for the applicable number of persons in your household during the calendar year did not exceed the lower income limit, or exceeded the lower income limit but does not exceed 140 percent of area median income, or exceeded 140 percent of area median income.

**Section 4.**

1. Enter the **number** of persons who comprise your household.
2. Enter the applicable income limit figure (lower income limit or 140% AMI limit) for the number of persons shown on line 1.
3. Sign the statement to certify the accuracy of the information provided.
4. Promptly return the statement to an officer or the manager of the organization on whose property you reside.

**Household Income:**

*Income includes but is not limited to:*

- (1) Wages, salaries, fees, tips, bonuses, commissions and other employee compensation.
- (2) Net income from the operation of a business or profession or from rental of real or personal property.
- (3) Interest and dividends.
- (4) Periodic payments received from social security, annuities, insurance policies, retirement funds, pensions, disability or other similar types of periodic receipts.
- (5) Unemployment and disability compensation, workers' compensation and severance pay.
- (6) Public assistance exclusive of any amount specified for shelter and utilities.
- (7) Alimony, child support payments and regular contributions or gifts from persons not residing in the dwelling.
- (8) All regular pay, special pay and allowances of a member of the Armed Forces who is head of the household or spouse.

*The following items shall not be considered as income:*

- (1) Casual, sporadic or irregular gifts.
- (2) Amounts specifically for or in reimbursement of the cost of medical expenses.
- (3) Lump-sum additions to family assets such as inheritances, insurance payments (including payments under health and accident insurance and workers' compensation), capital gains and settlement for personal or property losses.
- (4) Amounts of educational scholarships paid directly to the student or to the educational institution and veteran benefits for costs of tuition, fees, books, and equipment.
- (5) The value of food coupons.
- (6) Payments received from the ACTION Agency, VISTA, Service Learning Programs, Special Volunteer Programs, National Older American Volunteer Program, Retired Senior Volunteer Program, Foster Grandparent Program, Older American Community Services Program, SCORE and ACE.
- (7) Foster Child Care payments.

For a complete listing of income and deductions, see Department of Housing and Community Development Regulations, section 6914 of Title 25 of the California Code of Regulations.

LOWER INCOME HOUSEHOLDS  
FAMILY HOUSEHOLD INCOME REPORTING WORKSHEET  
(100% AMI)

Section 214(g) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations or eligible limited liability companies providing housing for lower income households can qualify for the Welfare Exemption from property taxes for those units whose family household income does not exceed the limits stated herein. Pursuant to section 214(g)(2)(A)(iii), for property that is subject to an enforceable and verifiable agreement with a public agency, units shall continue to qualify for exemption if the occupants were lower income households when they first moved into the unit, but whose income has subsequently increased to no more than 100 percent of area median income (AMI) (“over-income” tenants).

Promptly complete, sign and return this statement to the manager of the organization that provides the housing so the organization will have time to complete the form that must be filed with the County Assessor to claim property tax exemption on qualifying units in the property.

Section 1. ADDRESS OR UNIT NUMBER  
(No P.O. Box Numbers)

Section 2.

NAME(S) OF OCCUPANTS	Number of Persons in Family Household	Lower Income Limit	100% AMI Limit
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		

Section 3.

Check the applicable box to indicate which income limit applies to your household income for the 20\_\_\_\_ calendar year, based on the number of persons in your household:

- ☐ Does not exceed lower income limit
- ☐ Exceeds lower income limit, but not greater than 100% of AMI
- ☐ Exceeds 100% AMI limit

Section 4.

1. Number of persons in family household\_\_\_\_\_. This number should match the number of persons listed in Section 2 above.
2. I certify (or declare) under penalty of perjury under the laws of the State of California that the family household income for the prior calendar year did not exceed \$\_\_\_\_\_. (Enter the amount of the applicable income limit shown for the number of persons in family *household*.)

SIGNATURE

PRINT NAME

DATE

**INSTRUCTIONS**  
**LOWER INCOME HOUSEHOLDS**  
**FAMILY HOUSEHOLD INCOME REPORTING WORKSHEET**

**Section 1.** Enter the address or unit number of your household.

**Section 2.** Enter the names of the persons who comprise your household.

**Section 3.** Check the applicable box to indicate if your household income for the applicable number of persons in your household during the calendar year did not exceed the lower income limit, or exceeded the lower income limit but does not exceed 100 percent of area median income, or exceeded 100 percent of area median income.

**Section 4.**

1. Enter the **number** of persons who comprise your household.
2. Enter the applicable income limit figure (lower income limit or 100% AMI limit) for the number of persons shown on line 1.
3. Sign the statement to certify the accuracy of the information provided.
4. Promptly return the statement to an officer or the manager of the organization on whose property you reside.

**Household Income:**

*Income includes but is not limited to:*

- (1) Wages, salaries, fees, tips, bonuses, commissions and other employee compensation.
- (2) Net income from the operation of a business or profession or from rental of real or personal property.
- (3) Interest and dividends.
- (4) Periodic payments received from social security, annuities, insurance policies, retirement funds, pensions, disability or other similar types of periodic receipts.
- (5) Unemployment and disability compensation, workers' compensation and severance pay.
- (6) Public assistance exclusive of any amount specified for shelter and utilities.
- (7) Alimony, child support payments and regular contributions or gifts from persons not residing in the dwelling.
- (8) All regular pay, special pay and allowances of a member of the Armed Forces who is head of the household or spouse.

*The following items shall not be considered as income:*

- (1) Casual, sporadic or irregular gifts.
- (2) Amounts specifically for or in reimbursement of the cost of medical expenses.
- (3) Lump-sum additions to family assets such as inheritances, insurance payments (including payments under health and accident insurance and workers' compensation), capital gains and settlement for personal or property losses.
- (4) Amounts of educational scholarships paid directly to the student or to the educational institution and veteran benefits for costs of tuition, fees, books, and equipment.
- (5) The value of food coupons.
- (6) Payments received from the ACTION Agency, VISTA, Service Learning Programs, Special Volunteer Programs, National Older American Volunteer Program, Retired Senior Volunteer Program, Foster Grandparent Program, Older American Community Services Program, SCORE and ACE.
- (7) Foster Child Care payments.

For a complete listing of income and deductions, see Department of Housing and Community Development Regulations, section 6914 of Title 25 of the California Code of Regulations.

# 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, implemented by Revenue and Taxation Code section 69.6, allows a homeowner who is at least age 55 or severely and permanently 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.

Please complete Section B of this form and return it to our office at the address above.

## A. ORIGINAL PRIMARY RESIDENCE (TO BE COMPLETED BY THE REQUESTING ASSESSOR WITH INFORMATION FROM 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 (TO BE COMPLETED BY THE ASSESSOR FROM COUNTY OF ORIGINAL PRIMARY RESIDENCE)

Confirmation of Sale Price:	Confirmation of Date of Sale:		
Recorder's Document Number:	Date of Recording:		
Total Property FBYV (prior to sale): \$	Roll Year (year-year):		
Total Land FBYV: \$	Land Base Year:	Total Improvement FBYV: \$	Imp Base Year:
Fair Market Value at Time of Sale: \$	<input type="checkbox"/> Multiple Base Year (attach explanation)		
Total Land Value: \$	Total Improvement Value: \$		
Was entire property used as a primary residence? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown	Property description, if other than primary residence:		
If no, FMV allocated to primary residence:	Land FMV \$	Improvement FMV \$	
Was the property receiving an exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> HOX <input type="checkbox"/> DVX	If no, the receiving county must request proof of residency from the claimant.		
Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer? <input type="checkbox"/> Yes <input type="checkbox"/> No			

### 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):	Was the property sold in its damaged state? <input type="checkbox"/> Yes <input type="checkbox"/> No
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): \$		
Was the property eligible for exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No	If no, the receiving county must request proof of residency from the claimant.		
Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer? <input type="checkbox"/> Yes <input type="checkbox"/> No			

### COMMENTS:

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

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address)

--

**A. PROPERTY**

ASSESSOR'S PARCEL/ID NUMBER

PROPERTY ADDRESS		CITY
DATE OF PURCHASE OR TRANSFER		RECORDER'S DOCUMENT NUMBER
DATE OF DEATH (if applicable)	PROBATE NUMBER (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)

**B. TRANSFEROR(S)/SELLER(S)** (additional transferors, please complete Section E on Page 3)

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

- Was this property the transferor's family farm? ☐ Yes ☐ No **If yes**, how is the property used?  
☐ Pasture/Grazing ☐ Agricultural Commodity ☐ Cultivation: \_\_\_\_\_
- Was this property the transferor's principal residence? ☐ Yes ☐ No
  - If yes**, please check which of the following exemptions was granted or eligible to be granted on this property:  
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
  - Is this property a multi-unit property? ☐ Yes ☐ No **If yes**, which unit was the transferor's principal residence? \_\_\_\_\_
- Was only a partial interest in the property transferred? ☐ Yes ☐ No **If yes**, percentage transferred \_\_\_\_\_ %.
- Was this property owned in joint tenancy? ☐ Yes ☐ No
- Print name(s) of all child(ren) of grandparents who is(are) the parent(s) of grandchild:

**IMPORTANT:** If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all amendments.

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the grandparent or grandchild (or transferor's legal representative) of the transferees listed in Section D. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.6.*

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

(Please complete information on reverse side.)

**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

**C. GRANDPARENT/GRANDCHILD RELATIONSHIP INFORMATION**

1. If grandchild was adopted, age at time of adoption? \_\_\_\_\_ Adopted by whom? \_\_\_\_\_
2. Parent: Name of direct descendant of grandparent who is the parent of the grandchild: \_\_\_\_\_  
 Date of death of direct descendant: \_\_\_\_\_ *(Please provide copy of death certificate)*
- a. Was the deceased parent married or in a registered domestic partnership ("*registered*" means registered with the California Secretary of State) as of the date of death? ☐ Yes ☐ No
- b. Is the spouse or registered domestic partner of the deceased parent a: (check one)  
☐ Parent of the grandchild (go to question c).  
☐ Stepparent of the grandchild (a stepparent need not be deceased) (go to section D).
- c. Had the 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: \_\_\_\_\_ *(Please provide copy of license or 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 copy of death certificate)*

**D. TRANSFEREE(S)/BUYER(S)** *(additional transferees please complete Section F on Page 3)*

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

1. Is this property the transferee's family farm? ☐ Yes ☐ No
2. Is this property currently the transferee's principal residence? ☐ Yes ☐ No  
**If yes**, complete section a, b, c, d, e, and f below:  
**If no**, date the transferee intends to occupy the property as the principal residence: \_\_\_\_\_
- a. Is this property a multi-unit property? ☐ Yes ☐ No **If yes**, unit that is the transferee's principal residence: \_\_\_\_\_
- b. Has the transferee applied for a Homeowners' or Disabled Veterans' Exemption? ☐ Yes ☐ No  
**If yes**, complete sections c, d, e, and f.  
**If no**, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfer date. If the exemption claim is filed after the one-year period, prospective relief may be available.
- c. Name of transferee who filed or will be filing exemption claim: \_\_\_\_\_
- d. Type of Exemption: ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
- e. Date the transferee occupied this property as a principal residence: \_\_\_\_\_ *(month/day/year)*
- f. 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 <i>(month/day/year)</i>

**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.**

E. ADDITIONAL TRANSFEROR(S)/SELLER(S)	
PRINT NAME	RELATIONSHIP TO TRANSFEREE

F. 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  
Revenue and Taxation Code Section 63.2  
Property Tax Rule 462.520**

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 63.2, provides that the terms "purchase" or "change in ownership" do not include the purchase or transfer of a family home or family farm between grandparents and their grandchildren.

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 purposes of this exclusion, a grandchild is a child of the child of the grandparent. A "child" means any of the following:

- A child born of the parent, except a child who has been adopted by another person.
- A stepchild, while the relationship of stepparent and stepchild exists.
- An in-law child, while the in-law relationship exists.
- A child adopted by the parent pursuant to statute, other than an individual adopted after reaching 18 years of age.
- A foster child of a state-licensed foster parent.

A family home must have been the principal residence of the transferor and must continue or become the principal residence of the transferee within one year of the date of transfer or change in ownership. For real property that is sold or gifted, the date of recording of the deed is presumed to be the date of transfer or change in ownership. For real property that is inherited via trust, will, or intestate succession, date of death is the date of change in ownership. **For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer or change in ownership. If the exemption claim is filed after the one-year period, prospective relief may be available.**

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 (Government Code section 51201).

If the assessed value of the family home or each legal parcel of a family farm 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. Beginning February 16, 2023 and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at [www.boe.ca.gov/prop19](http://www.boe.ca.gov/prop19).

Exclusion filing requirements:

- For a **family farm**, this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor.
- For a **family home**, (1) this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor; and (2) an eligible transferee must file for the homeowners' or disabled veterans' exemption within **one year** of the date of transfer or change in ownership.

This claim form is timely if it is filed within three years after the date of purchase or transfer or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment issued as a result of the purchase or transfer for which this claim is filed.

If either claim is not timely filed, prospective relief may be available.

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 a one-time processing fee of not more than \$175 to recover costs incurred by the County Assessor due to the failure of an eligible transferee to file a claim for the grandparent-grandchild change in ownership exclusion after two written requests have been sent to an eligible transferee by the County Assessor.

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

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address)

--

**A. PROPERTY**

ASSESSOR'S PARCEL/ID NUMBER

PROPERTY ADDRESS

CITY

RECORDER'S DOCUMENT NUMBER

DATE OF PURCHASE OR TRANSFER

PROBATE NUMBER (if applicable)

DATE OF DEATH (if applicable)

DATE OF DECREE OF DISTRIBUTION (if applicable)

**B. TRANSFEROR(S)/SELLER(S)** (additional transferors, please complete Section E on Page 3)

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

- Was this property the transferor's family farm? ☐ Yes ☐ No **If yes**, how is the property used?  
☐ Pasture/Grazing ☐ Agricultural Commodity ☐ Cultivation: \_\_\_\_\_
- Was this property the transferor's principal residence? ☐ Yes ☐ No  
 a. **If yes**, please check which of the following exemptions was granted or eligible to be granted on this property.  
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption  
 b. Is this property a multi-unit property? ☐ Yes ☐ No **If yes**, which unit was the transferor's principal residence? \_\_\_\_\_
- Was only a partial interest in the property transferred? ☐ Yes ☐ No **If yes**, percentage transferred \_\_\_\_\_ %
- Was this property owned in joint tenancy? ☐ Yes ☐ No

**IMPORTANT:** If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all amendments.

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section D. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.6.*

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

(Please complete applicable information on reverse side.)  
**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

**C. PARENT-CHILD RELATIONSHIP INFORMATION**

1. If child was adopted, age at time of adoption: \_\_\_\_\_
2. If stepparent/stepchild relationship is involved, was the parent still married to or in a registered domestic partnership ("*registered*" means registered with the California Secretary of State) with the stepparent on the date of purchase or transfer? ☐ Yes ☐ No
3. If **NO**, was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership
4. 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
5. 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
6. If **NO**, was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership
7. 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

**D. TRANSFEE(S)/BUYER(S)** (additional transferees, please complete Section F on Page 3)

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

1. Is this property the transferee's family farm? ☐ Yes ☐ No
2. Is this property currently the transferee's principal residence? ☐ Yes ☐ No  
 If yes, complete sections a, b, c, d, e, and f below:  
 If no, date the transferee intends to occupy the property as the principal residence: \_\_\_\_\_
  - a. Is this property a multi-unit property? ☐ Yes ☐ No If yes, which unit is the transferee's principal residence: \_\_\_\_\_
  - b. Has the transferee applied for a Homeowners' or Disabled Veterans' Exemption? ☐ Yes ☐ No  
 If yes, complete sections c, d, e, and f.  
 If no, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfer date. If the exemption claim is filed after the one-year period, prospective relief may be available.
  - c. Name of transferee who filed or will be filing the exemption claim: \_\_\_\_\_
  - d. Type of Exemption: ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
  - e. Date the transferee occupied this property as a principal residence: \_\_\_\_\_ (month/day/year)
  - f. 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 TRANSFEE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
SIGNATURE OF TRANSFEE 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.**

E. ADDITIONAL TRANSFEROR(S)/SELLER(S)		
PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE

F. 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  
Revenue and Taxation Code Section 63.2  
Property Tax Rule 462.520**

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 63.2, provides that the terms "purchase" or "change in ownership" do not include the purchase or transfer of a family home or family farm between parents and their children.

For purposes of this exclusion, a "child" means any of the following:

- A child born of the parent, except a child who has been adopted by another person.
- A stepchild, while the relationship of stepparent and stepchild exists.
- An in-law child, while the in-law relationship exists.
- A child adopted by the parent pursuant to statute, other than an individual adopted after reaching 18 years of age.
- A foster child of a state-licensed foster parent.

A family home must have been the principal residence of the transferor and must continue or become the principal residence of the transferee within one year of the date of transfer or change in ownership. For real property that is sold or gifted, the date of recording of the deed is presumed to be the date of transfer or change in ownership. For real property that is inherited via trust, will, or intestate succession, date of death is the date of change in ownership. **For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer or change in ownership. If the exemption claim is filed after the one-year period, prospective relief may be available.**

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 (Government Code section 51201).

If the assessed value of the family home or each legal parcel of a family farm 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. Beginning February 16, 2023, and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at [www.boe.ca.gov/prop19](http://www.boe.ca.gov/prop19).

Exclusion filing requirements:

- For a **family farm**, this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor.
- For a **family home**, (1) this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor; and (2) an eligible transferee must file for the homeowners' or disabled veterans' exemption within **one year** of the date of transfer or change in ownership.

This claim form is timely if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment issued as a result of the purchase or transfer for which this claim is filed.

If either claim is not timely filed, prospective relief may be available.

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 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:

☐ **Yes** ☐ **No** The property is used for the actual operation of the exempt activity.

☐ **Yes** ☐ **No** The property is **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.

☐ **Yes** ☐ **No** The property is **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 interest<sup>1</sup> 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 214<sup>2</sup> 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](http://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.

<sup>1</sup> 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.)

<sup>2</sup> 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 Assessor's Parcel/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 7. EXPANSION**

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

**Section 8. 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 9. 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.)

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-Q 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 Business Taxable 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:

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.

# ORGANIZATIONAL CLEARANCE CERTIFICATE

## HOUSING

## USE OF THE PROPERTY BY OTHER ORGANIZATIONS

## UNRELATED BUSINESS TAXABLE INCOME

- 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
<p>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: _____ \$ _____</p> <p style="text-align: center;">(type) <span style="margin-left: 150px;">(amount)</span></p> <p style="text-align: right;">By _____ (Assessor or designee) _____ (date)</p>					

**ASSESSMENT APPEAL APPLICATION**

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

**APPLICATION NUMBER: Clerk Use Only****1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

ALTERNATE TELEPHONE

FAX TELEPHONE

**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

EMAIL ADDRESS

COMPANY NAME

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

ALTERNATE TELEPHONE

FAX TELEPHONE

**AUTHORIZATION OF AGENT**☐ **AUTHORIZATION ATTACHED**

*The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.*

*The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.*

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

☐ Yes ☐ No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**

ASSESSOR'S PARCEL NUMBER

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

**PROPERTY TYPE** ☒☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS \_\_\_\_\_☐ MANUFACTURED HOME☐ VACANT LAND☐ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☐ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: \_\_\_\_\_**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

IMPROVEMENTS/STRUCTURES

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES &amp; VINES

OTHER

TOTAL

PENALTIES (amount or percent)

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

**5. TYPE OF ASSESSMENT BEING APPEALED** ☒ *Check only one. See instructions for filing periods*☐ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

\*DATE OF NOTICE: \_\_\_\_\_ ROLL YEAR: \_\_\_\_\_

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

\*DATE OF NOTICE: \_\_\_\_\_ \*\*ROLL YEAR: \_\_\_\_\_

*\*Must attach copy of notice or bill, where applicable**\*\*Each roll year requires a separate application***6. REASON FOR FILING APPEAL (FACTS)***See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

**A. DECLINE IN VALUE**☐ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of \_\_\_\_\_.☐ 2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of \_\_\_\_\_.☐ 2. Base year value for the completed new construction established on the date of \_\_\_\_\_ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☐ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) \_\_\_\_\_**7. WRITTEN FINDINGS OF FACTS ( \$ \_\_\_\_\_ per \_\_\_\_\_ )**☐ Are requested. ☐ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*☐ Yes ☐ No**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 and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number \_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

☒ ☐ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED  
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

## INFORMATION AND INSTRUCTIONS FOR ASSESSMENT APPEAL APPLICATION

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. **This pamphlet also includes guidance on filing deadlines, how to prepare for and present evidence in a residential property assessment appeal, the burden of proof applicable to various types of appeals, and other helpful information you will need to prepare for your hearing.** You may download a copy of Publication 30, *Residential Property Assessment Appeals*, at [www.boe.ca.gov/proptaxes/asmappeal.htm](http://www.boe.ca.gov/proptaxes/asmappeal.htm) or contact the clerk of your local board for a copy.

Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. **The appeals board has two years from the date a complete application is timely filed to hear and render a decision unless the applicant and the Board mutually agree in writing, or on the record, to an extension of time for the hearing.** If a reduction is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence submitted at the hearing, the appeals board can increase, decrease, or not change an assessment. The decision of the appeals board upon this application is final; the appeals board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in superior court for review of an adverse action.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The appeals board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/or the courts.

The following instructions apply to the corresponding sections on the application form. Please type or print in ink all information on the application form.

### SECTION 1. APPLICANT INFORMATION

Enter the name and mailing address of the applicant as shown on the tax bill or notice. If the applicant is other than the assessee (e.g., lessee, trustee, party affected), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

### SECTION 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT

Provide the contact information for an agent, attorney, or relative if filing on behalf of the applicant. You are not required to have professional representation. If you have an agent to assist you, the applicant must complete the Agent Authorization portion of this form or attach an authorization which includes the information indicated below.

#### AUTHORIZATION OF AGENT

If the agent is not a California-licensed attorney or one of the relatives indicated in the certification section, you must complete this section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information:

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed or years indicated, limited to four consecutive years, beginning with the year in which the authorization was signed.
- The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within the county that the application is being filed.
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

### SECTION 3. PROPERTY IDENTIFICATION INFORMATION

Enter the appropriate number from your assessment notice or from your tax bill. If the property is personal property (e.g., an aircraft or boat), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed.

### SECTION 4. VALUE

**COLUMN A.** Enter the amounts shown on your assessment notice or tax bill for the year being appealed. Personal Property includes all water craft (boats, vessels, jet-skis), airplanes, and business personal property. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the assessor's office. If you are appealing a calamity reassessment, penalty assessment, or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the assessment notice you received.

**COLUMN B.** Enter your opinion of value for each of the applicable categories. **If you do not state an opinion of value, it will result in the rejection of your application.**

**COLUMN C.** This column is for use by the appeals board. **Do not enter anything in this column.**

### SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

Check only one item per application. Check the item that best describes the assessment you are appealing.

**Regular Assessment** filing dates are: (1) July 2 through September 15 for all property located in the county provided the county assessor sent a notice of assessed value by August 1 to all assessees with real property on the local roll; or (2) July 2 through November 30 for all property located in the county if the county assessor did not send notices of assessed values. Filing deadlines may be viewed at [www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf](http://www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf).

Check the **Regular Assessment** box for:

- Decline in value appeals (value as of January 1 of current year).
- Change in ownership and new construction appeals when the 60 day filing period for a supplemental assessment appeal has been missed, provided the following January 1 after change of ownership or new construction has passed.

**Supplemental Assessment** filing dates are **within** 60 days after the date printed on the supplemental notice or its postmark date, whichever is later. If such notice is not received within 15 days of the deadline filing date, or the property is in a county that allows for the tax bill to serve as the notice, the filing date is within 60 days of the date printed on the supplemental tax bill or its postmark date, whichever is later. Check the **Supplemental Assessment** box for:

- Change in ownership and new construction appeals filed within the deadline dates noted above.

**Roll Change/Escape Assessment/Calamity Assessment** filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. If such notice is not received within 15 days of the deadline filing date, or the property is in a county that allows the tax bill to serve as the notice, the filing date is within 60 days of the date printed on the tax bill or its postmark date, whichever is later. **Calamity Reassessment** filing dates are within six months after the mailing of the assessment notice. Check the **Roll Change/Escape Assessment/Calamity Reassessment** box for:

- Roll corrections
- Escape assessments, including those discovered upon audit
- Penalty Assessments
- Property damaged by misfortune or calamity, such as a natural disaster

For **Supplemental and Roll Change/Escape Assessment/Calamity Reassessment** appeals, indicate the roll year and provide the date of the notice or, if applicable, date of the tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. **It is required that you attach a copy of the supplemental or escape assessment notice or, if applicable, the tax bill.**

## SECTION 6. REASON FOR FILING APPEAL (FACTS)

Please check the item or items describing your reason(s) for filing this application. You may attach a brief explanation if necessary. Evidence must be presented at the hearing; do not attach hearing evidence to this application.

A **Decline in Value** appeal means that you believe the market value of the property on January 1 of the current year is less than the assessed value for the property. If you select **Decline in Value**, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings during the regular assessment appeal filing period.

In general, **base year** is either the year your real property changed ownership or the year of completion of new construction on your property; **base year value** is the value established at that time. The **base year value** may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years.

**Calamity Reassessment** includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces. An appeal application may only be filed after you have (1) filed a request for reassessment due to a calamity with the assessor; and (2) you have received a notice from the assessor in reply to that request for reassessment.

Only applications filed for **penalties** imposed by the assessor can be removed by the board. A penalty assessed by the tax collector cannot be removed by the appeals board; for example, late charges on payments.

For **classification** of property, indicate whether you are appealing only an item, category, or class of property. Please attach a separate sheet identifying what property will be the subject of this appeal. **Allocation** of value is the division of total value between various components, such as land and improvements.

**Appeal after an Audit must** include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If not timely submitted, it will result in the denial of your application.

## SECTION 7. WRITTEN FINDINGS OF FACTS

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings of facts can only be requested if your appeal is heard before a board and if made in writing at any time prior to the commencement of the hearing. Failure to pay the required fees prior to the conclusion of the hearing will be deemed a waiver of the request. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the appeals board. Contact the clerk to determine the appropriate fee; do not send payment with your application.

## SECTION 8. DESIGNATION AS CLAIM FOR REFUND

Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

**CERTIFICATION - Check the box that best describes your status as the person filing the application.**

## REQUESTS FOR EXCHANGE OF INFORMATION

You may request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. The request **must** contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the assessor's office for a fee not to exceed \$10. The list contains transfers that have occurred within the county over the last two years.

**AGRICULTURAL PROPERTY  
STATEMENT FOR 2025**

(Declaration of costs and other related  
property information as of 12:01 A.M.,  
January 1, 2025)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

**FILE RETURN BY APRIL 1, 2025.**

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)

LOCATION OF THE PROPERTY  
(file a separate statement for each location)Parcel no. of this  
location (if known)

Tax Rate Area

Assessor Only

**PART I: GENERAL INFORMATION** [complete (a) through (i)]

a. Enter type of farm or business:

b. Enter local telephone no.

FAX no.

Email Address

c. Do you own the land at this location?

☐ Yes ☐ NoIf **yes**, is the name on your deed recorded as shown on this statement?☐ Yes ☐ No

d. When did you start business at this location?

DATE: \_\_\_\_\_

e. Enter location of general ledger and all related accounting records  
(include zip code): \_\_\_\_\_f. Enter name and telephone no. of authorized person to contact at  
location of accounting records: \_\_\_\_\_g. During the period of January 1, 2024, through December 31,  
2024(1) Did any individual or legal entity (corporation, partnership,  
limited liability company, etc.) acquire a "controlling  
interest" (see instructions for definition) in this business entity?  
☐ Yes ☐ No(2) If YES, did this business entity also own "real property" (see  
instructions for definition) in California at the time of the  
acquisition?  
☐ Yes ☐ No(3) If YES to both questions (1) and (2), filer must submit form  
*BOE-100-B, Statement of Change in Control and Ownership of  
Legal Entities*, to the State Board of Equalization. See instruc-  
tions for filing requirements.

h. Do you have:

(1) Registered or show horses? ☐ Yes ☐ No(2) Racehorses? ☐ Yes ☐ No(If **yes** is checked, see instructions)i. Are there manufactured homes/mobilehomes located on the  
property?☐ Yes ☐ NoIf **yes**, indicate: number currently licensed \_\_\_\_\_  
number not currently licensed \_\_\_\_\_**PART II: DECLARATION OF PROPERTY BELONGING TO YOU** (attach schedule for any adjustment to cost)**COST** (omit cents)**ASSESSOR'S USE ONLY**

1. Supplies

(from Schedule A)

2. Animals

(from Schedule B)

3. Equipment (including movable farm equipment)

(from Schedule C)

4. Mobile Equipment (self-propelled and related implements)

(from Schedule D)

5. Bldgs., bldg. impr., and/or leasehold impr., land impr., land/land dev.

(from Schedule E)

6. Equipment out on lease, rent, or conditional sale to others

attach schedule

7. Construction in progress (CIP)

attach schedule

8. Other

**PART III: TREES, VINES OR PERENNIALS** [see Instructions on page 6, Part III]

Abbreviations: planted (P), removed (R), budded (B) or grafted (G)

PARCEL	CHECK ONE				DATE	NUMBER	SPECIES	VARIETY	SPACING	ACRES	INTER- PLANTED	
	P	R	B	G								

**PART IV: DECLARATION OF PROPERTY BELONGING TO OTHERS**

(SPECIFY TYPE BY CODE NUMBER)

Report conditional sales contracts that are not leases on Schedules C, D, or E

- |                                    |  |                     |
|------------------------------------|--|---------------------|
| 1. Leased equipment                | 4. Animals                               | 5. Other businesses |
| 2. Lease-purchase option equipment | 6. Tenants, renters, farm mgt. co., etc. |                     |
| 3. Capitalized leased equipment    | 7. Government-owned property             |                     |

Tax Obligation: A. Lessor

B. Lessee

Lessor's name

Mailing address

Lessor's name

Mailing address

YEAR  
OF  
ACQ.YEAR  
OF  
MFG.DESCRIPTION  
AND  
LEASE OR  
IDENTIFICATION  
NO.COST TO  
PURCHASE  
NEWANNUAL  
RENTASSESSOR'S  
USE ONLY**DECLARATION BY ASSESSEE****Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.**

I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2025.

OWNERSHIP TYPE (✓)	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE
	NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE
	NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NO.
	PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NO. ( )	TITLE

\* Agent: See page 8 for Declaration by  
Assessee instructions.**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

<b>SCHEDULE A — SUPPLIES</b> on hand at 12:01 a.m., January 1, 2025 — Report the description, the quantity, and the cost of supplies such as fuel, oil, grease, fertilizer, insecticide, building and fencing material, repair parts, vaccines and other veterinary supplies, feed and seed ( <i>see instructions</i> ), and other ( <i>identify</i> ). ( <i>Attach additional schedule if necessary.</i> )	DESCRIPTION	QUANTITY	COST	ASSESSOR'S USE ONLY	
	ENTER ON PART II, LINE 1		TOTAL COST		
<b>SCHEDULE B — ANIMALS</b> — Report the description and number (cost if known) of all taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding. ( <i>Attach additional schedule if necessary.</i> )	DESCRIPTION	NUMBER	COST IF KNOWN		
	ENTER ON PART II, LINE 2		TOTAL COST		

<b>SCHEDULE C — COST DETAIL: EQUIPMENT</b> Do not include property reported in Part IV. Include expensed equipment and fully depreciated items. Include sales or use tax, freight, and installation costs. Do not include licensed vehicles. <i>Attach schedules as needed.</i> Lines 18, 31, and 32 "Prior" — report detail by year(s) of acquisition on a separate schedule.											
LINE NO	Calendar Year of Acq.	A MACHINERY AND EQUIPMENT <small>(except mobile or fixed equipment)</small>		B OFFICE FURNITURE AND EQUIPMENT		C OTHER EQUIPMENT <small>(describe)</small>		Calendar Year of Acq.	D PERSONAL COMPUTERS		
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY	
09	2024							2024			
10	2023							2023			
11	2022							2022			
12	2021							2021			
13	2020							2020			
14	2019							2019			
15	2018							2018			
16	2017							2017			
17	2016							2016			
18	2015							Prior			
19	2014							Total			
20	2013								E LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES		
21	2012										
22	2011								COST	ASSESSOR'S USE ONLY	
23	2010							2024			
24	2009							2023			
25	2008							2022			
26	2007							2021			
27	2006							2020			
28	2005							2019			
29	2004							2018			
30	2003							2017			
31	Prior							2016			
32	Total							Prior			
33								Total			
34	Add TOTALS on lines 19, 32, 33, and any additional schedules. ( <i>enter here and on page 1, Part II, Line 3</i> )						\$				

SCHEDULE D — MOBILE EQUIPMENT (self-propelled and related implements) — Include expensed equipment and fully depreciated items. Include sales or use tax, and freight. <i>Attach schedules as needed.</i> Line 57 "Prior" — report detail by year(s) of acquisition on a separate schedule. Do not include licensed vehicles. <b>Do not include property reported in Part IV.</b>						ASSESSOR'S USE ONLY		
LINE NO	Calendar Year of Acq.	MOBILE EQUIPMENT (self-propelled and related implements) <i>(except harvesters and licensed vehicles)</i>		HARVESTERS				
		A	B	C	D			
		PURCHASED NEW	PURCHASED USED	PURCHASED NEW	PURCHASED USED			
		COST	COST	COST	COST			
35	2024							
36	2023							
37	2022							
38	2021							
39	2020							
40	2019							
41	2018							
42	2017							
43	2016							
44	2015							
45	2014							
46	2013							
47	2012							
48	2011							
49	2010							
50	2009							
51	2008							
52	2007							
53	2006							
54	2005							
55	2004							
56	2003							
57	Prior							
58	Total							
59								
60	Add TOTALS from Columns A-D and any additional schedules. <i>(enter here and on page 1, Part II, Line 4)</i>			\$				
REMARKS:								

[illegible]

**OFFICIAL REQUEST**

DO NOT RETURN THESE INSTRUCTIONS

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable agricultural property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

If you own taxable personal property in any county whose aggregate cost is \$100,000 or more for any assessment year, you **must** file a property statement with the Assessor of that county whether or not you are requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor regardless of aggregate cost. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION BY ASSESSEE" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain **all** the information requested by the statement and these instructions, the attachments must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-A.

THIS STATEMENT IS SUBJECT TO AUDIT.	THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.
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**INSTRUCTIONS***(complete the statement as follows)***NAME AND MAILING ADDRESS**

If the information has been preprinted by the Assessor, make necessary corrections. **INDIVIDUALS**, enter the last name first, then the first name and middle initial. **LEGAL ENTITIES: PARTNERSHIPS** must enter at least two names, showing last name, first name and middle initial for each partner; **CORPORATIONS** report the full corporate name. If the business operates under a **DBA** (Doing Business As) or **FICTITIOUS NAME**, enter the DBA (Fictitious) name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

**LOCATION OF THE PROPERTY**

Enter the complete street address or location. If preprinted, make necessary corrections. Enter the Assessor's Parcel No. if known. Request additional forms if you have agricultural personal property or fixtures at other locations. A listing may be attached to a single property statement for your equipment leased or rented to others, when any such properties are situated at many locations within this county.

**PART I: GENERAL INFORMATION***Complete items (a) through (i).*

**OWNERSHIP OF LAND — (c).** Check either the "Yes" or the "No" box to indicate whether you own the land at the LOCATION OF THE PROPERTY shown on this statement. If **yes** is checked, verify the official RECORDED NAME on your DEED. If it agrees with the name shown on this statement, check the second "Yes" box. If it does **not** agree, check the second "No" box.

**PROPERTY TRANSFER — (g).**

**Real Property** – For purposes of reporting a change in control, real property includes land, structures, or fixtures owned or held under lease from (1) a private owner if the remaining term of the lease exceeds 35 years, including written renewal options, (2) a public owner (any arm or agency of local, state, or federal government) for any term or (3) mineral rights owned or held on lease for any term, whether in production or not.

**Controlling Interest** – When any person or legal entity obtains more than 50 percent of the voting stock of a corporation, or more than a 50 percent ownership interest in any other type of legal entity. The interest obtained includes what is acquired directly or indirectly by a parent or affiliated entity.

**Forms, Filing Requirements & Penalty Information** – Contact the Legal Entity Ownership Program Section at 916-274-3410 or refer to the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov) to obtain form BOE-100-B, applicable filing requirements, and penalty information.

**REGISTERED OR SHOW HORSES — (h-1).** If **yes** is checked, obtain BOE-571-F2, *Registered and Show Horses Other than Racehorses*, from the Assessor and file with this return.

**RACEHORSES — (h-2).** If **yes** is checked, obtain BOE-571-J, *Annual Racehorse Tax Return*, from the Assessor and file as required.

**MANUFACTURED HOMES (MOBILEHOMES) — (i).** A manufactured home (mobilehome) is a transportable structure designed to be occupied as a residence, and it is **either** more than 40 feet long **or** more than 8 feet wide. Report the number of manufactured homes (mobilehomes) on this property which are **currently** licensed (license is **not** delinquent or expired) and the number of manufactured homes (mobilehomes) which are not licensed or for which the license is delinquent or expired. Do not report "travel trailers" which are not more than 40 feet long or more than 8 feet wide.

## PART II: DECLARATION OF PROPERTY BELONGING TO YOU

Report descriptions and quantities or book cost (100 percent of actual cost) where requested on the form. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges, where applicable, for self-constructed equipment and for buildings. Do not include finance charges for purchased equipment.

### LINE 1. SUPPLIES

Enter the total cost from Schedule A.

### LINE 2. ANIMALS

Complete Schedule B if applicable and enter the total cost if known.

### LINE 3. EQUIPMENT

Enter the total cost from Schedule C.

### LINE 4. MOBILE EQUIPMENT (self-propelled and related implements)

Enter the total cost from Schedule D.

### LINE 5. BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT

Enter the total cost from Schedule E.

### LINE 6. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS

Report cost on line 6 and attach schedules showing the following (equipment actually out on lease or rent, equipment out on a conditional sale agreement and equipment held for lease or rent which you have used or intend to use must be reported). Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

**Equipment out on lease, rent, or conditional sale.** (1) Name and address of party in possession, (2) location of the property, (3) quantity and description, (4) date of acquisition, (5) your cost, selling price, and monthly rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, other — explain), (9) whether a lease or a conditional sale agreement. If the property is used by a free public library or a free museum or is **used exclusively** by a public school, community college, state college, state university, church, or a nonprofit college it may be exempt from property taxes, provided the lessor's exemption claim is filed by February 15. Obtain BOE-263, *Lessors' Exemption Claim*, from the Assessor. Also include equipment on your premises held for lease or rent **which you have used or intend to use**. Report your cost and your selling price by year of acquisition.

**LINE 7. CONSTRUCTION IN PROGRESS.** If you have unallocated costs of construction in progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on PART II, line 7.

### LINE 8. OTHER

Describe and report the cost of tangible property that is not reported elsewhere on this form.

## PART III: TREES, VINES, OR PERENNIALS

**Trees, vines, or perennials, planted, removed, budded or grafted.** List and indicate additions or removals during the twelve months preceding January 1. For additions, list the date planted, number, species, variety, spacing, number of acres planted, and whether "planted" (all new planting or replanting) or "interplant" (new planting intermixed with existing plantings). Enter the cost of the additions. For removals, describe and list the date of planting, if known. If budded or grafted, provide dates and cost. Indicate the action taken in the heading area of the cost column.

## Part IV: DECLARATION OF PROPERTY BELONGING TO OTHERS

Enter the name and mailing address of the owner. Read your agreement carefully and enter A (Lessor) or B (Lessee), and whether lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

- 1. Leased Equipment.** Report the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in Schedules C, D, or E.
- 2. Lease-Purchase Option Equipment.** Report here all equipment acquired on lease-purchase option on which the **final payment remains to be made**. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. **If final payment has been made**, report full cost in Schedules C, D, or E.

3. **Capitalized Leased Equipment.** Report here all leased equipment that has been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Enter the year of acquisition, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). Do not include in Schedules C, D, or E unless final payment has been made.
4. **Animals.** Report all taxable animals, such as those used in riding stables, pack station operations, or rodeos, stallions or broodmares held for breeding, and registered or show horses on your premises which belong to others. Enter Code Number "4" in the Code Number Column. Describe the type of animals (use a second line on this schedule or attach a schedule). If you board racehorses, report the horses on BOE-571-J1, *Annual Report of Boarded Racehorses*.
5. **Other Businesses.** Report other businesses on your premises.
6. **Tenants, Renters, Farm Management Co., etc.** Report the names and addresses of persons renting or managing your property. Enter Code Number "6" in the Code Number Column.
7. **Government-Owned Property.** If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency which owns the property, and a description of the property.

### SCHEDULE A — SUPPLIES ON HAND

Report the description, the quantity and the cost of supplies on hand. Use the open lines of the schedule or attach a schedule showing the type and cost of the item.

- (1) **FEED** — Report all feed held for use by taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding, showing tons if grown and if purchased, the amount on hand and cost per unit.
- (2) **SEED** — Report the cost (or type and weight) of seed held for feed crops which are intended for your own use. **Do not** report seed held for sale or for the production of crops intended for sale.

### SCHEDULE B — ANIMALS

Report the description and number (cost if known) of all taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding. (Do not report animals involved in the production of food and fiber, such as dairy cattle and bulls, beef cattle and bulls, draft animals, swine, sheep and poultry and animals held for sale or lease.) If you have animals on your premises which you do not own, report ownership and description in Part IV, *Declaration of Property Belonging to Others*. Complete question "h" in Part I if you have racehorses, registered or show horses. **Do not** report such animals on this schedule.

### SCHEDULE C — COST DETAIL: EQUIPMENT

Do not include property already reported in Part IV.

**LINES 09-33.** Enter in the appropriate column the cost of your equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in Part IV). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10, of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the equipment. Exclude the cost of equipment actually removed from the site. The cost of equipment retired but not removed from the site must be reported. Segregate and report on line 6, Part II the cost of equipment out on lease or rent.

**Column A.** Include movable, non-mobile items, such as: tools, hive boxes, bunkhouse furnishings (owned by the farmer), portable wind machines, temporary pipes and sprinklers that are above ground (not permanent), heaters, smudge pots, pallets, bins, saddles, bridles, etc.

Fixed equipment items, such as: bulk feed tanks, milk barn equipment, feeders, cages, egg washing and grading machines, hulling equipment, wind machines, etc., should be reported as fixture improvements on Schedule E, Column B. Note: pumps, pumphouses, or permanent irrigation lines are improvements, which involve land surface changes that have occurred during the twelve months preceding January 1, and are thus also required to be reported via Schedule E.

The reported costs should include the cost of machinery or equipment including excise, sales, or use taxes, freight and installation charges. (Note: A charge for self-construction/labor should be imputed when such is the case, e.g., if you would have paid \$500 to have heaters installed but performed the labor yourself, the value of that labor must be included in the value/cost of such machinery and equipment.)

**Column B.** Enter the total original installed cost by calendar year of acquisition. Include freight-in excise taxes, sales or use taxes, and installation costs. Include fully depreciated office equipment but **do not** include items that were traded, retired, transferred, sold, or junked and removed physically from the premises. If office equipment is located elsewhere in the county, attach a similar schedule and identify the location. **All office equipment must be reported on this statement.**

**Column C.** Describe other equipment not reported in Columns A, B, or D.

**Column D, E.** Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column A. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. Personal Computers should be reported in column D; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported in column E. Personal computers include the following: Desktops, Docking Stations, Ink Jet Printers, Laptops, Laser Printers, Mini Towers, Monitors, Netbooks, Notebooks, PC Power Supply, Scanners, Workstations. Local Area Network Equipment includes the following: External Storage Devices, Hubs, Mainframes, Network Attached Storage Devices, Routers, Servers, Switches. LAN Components include, but are not limited to, the following: Network Disk & Tape Drives, Network Fan Trays, Network Memory, Network Portable Storage Devices, Network Power Supply, Network Adaptors, Network Interface Cards, Network Processors.

If necessary, asset titles in Schedule C may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

**LINES 18, 31 and 32.** For "prior" years acquisition, you must attach a separate schedule detailing the cost of such equipment by year(s) of acquisition. Enter the total cost of all such acquisitions on lines 18, 31 and 32.

**LINE 34.** Add totals on lines 19, Column D; line 33, Column E; line 32, Columns A, B, C; and any additional schedules. Enter the same figure on Part II, line 3 that you entered in the box.

#### **SCHEDULE D — MOBILE EQUIPMENT** (self-propelled and related implements)

Implements of husbandry items, including but not limited to, tractors, harvesters, shakers, backhoes, forklifts, crawler loaders, vehicle mounted portable wind machines, and related implements; and any other type of self-propelled or towed equipment that is not subject to DMV registration and licensing for highway use. (see [California Vehicle Code Division 16, Chapter 1, sections 36000 - 36017](#) for a more detailed explanation of "Implements of Husbandry")

Moveable, non-mobile items, such as tools, hive boxes, bunkhouse furnishings (owned by the farmer), portable wind machines, temporary pipes and sprinklers that are above ground (not permanent), heaters, smudge pots, pallets, bins, saddles and bridles, should be reported via Schedule C, Column A

Equipment out on lease should not be included here; report such equipment, per instructions, on line 6. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in Part IV). If you own machinery and equipment at another location in this county and you did not receive a form for reporting equipment at that location, or if your equipment is temporarily outside the county, attach a schedule to this statement showing the location of the equipment and provide the information requested in this schedule. Report all machinery and equipment, whether fully depreciated or not, including implements of husbandry, special mobile equipment (SE Plates), and other vehicles exempt from licensing and registration under Division 16 of the Vehicle Code. Do not include licensed vehicles designed primarily for the transportation of persons or property on a highway.

The reported cost should include excise taxes, sales or use taxes, freight charges, and installation costs. If a trade-in was deducted, the amount to be entered is the invoice price (adding back the trade-in). Deductions for investment credits allowable for federal income tax purposes may not be taken and must be added back if deducted when the cost was entered on your books and records. Include expenses incurred immediately after purchase to bring a machine up to operable condition. As mentioned in Schedule C, the value of self-construction must be included.

#### **SCHEDULE E — COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND AND LAND DEVELOPMENT**

**LINES 61-85.** Report by calendar year of acquisition the original or allocated costs (per your books and records) of buildings and building or leasehold improvements; land improvements; land and land development owned by you at this location on January 1. Include finance charges for buildings or improvements which have been constructed for an enterprise's own use. If no finance charges were incurred because funding was supplied by the owner, then indicate so in the remarks. In the appropriate column enter costs, including cost of fully depreciated items, by the calendar year of acquisition and total each column. Do not include items that are reported in Schedule C. With respect to Columns A and B, segregate the buildings and building or leasehold improvements into the two requested categories (items which have dual function will be classified according to their primary function).

If you had any additions or disposals reported in Columns A, B, C, or D during the period of January 1, 2024 through December 31, 2024 complete the schedules at lines 86-87 showing the month and year and description of each addition and disposal.

**(86) ADDED OR REMOVED.** List and describe additions or alterations made during the twelve months preceding January 1 to buildings, structures, pumps, permanent pipelines or other items attached to the land. Enter the cost of any such changes. List and describe any removals giving the year of acquisition and original cost, if known. Enter the month and year the addition, alteration, or removal was completed. If not completed on January 1, enter "CIP" (construction in progress).

**(87) CHANGES TO THE LAND SURFACE.** Describe any changes made during the twelve months preceding January 1 in the surface of the land, such as leveling, ripping, drainage, well drilling, etc. Enter the cost of such changes, and acres changed. Enter the month and year the changes were completed. If not completed on January 1, enter "CIP" (construction in progress).

## DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company (LLC)**, the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

**AGRICULTURAL PROPERTY  
STATEMENT FOR 2025**

(Declaration of costs and other related  
property information as of 12:01 A.M.,  
January 1, 2025)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

FILE RETURN BY APRIL 1, 2025.

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)

LOCATION OF THE PROPERTY  
(file a separate statement for each location)

Tax Rate Area

Assessor Only

**PART I: GENERAL INFORMATION** [Complete (a) through (i)]

a. Enter type of farm or business:

b. Enter local telephone no.

FAX no.

Email Address

c. Do you own the land at this location?

☐ Yes ☐ NoIf **yes**, is the name on your deed recorded as shown on this statement?☐ Yes ☐ No**PART II: DECLARATION OF PROPERTY BELONGING TO YOU** (attach schedule for any adjustment to cost)

	COST (omit cents)	ASSESSOR'S USE ONLY
1. Supplies (from Schedule A)		
2. Animals (from Schedule B)		
3. Fixed machinery and equipment (from Schedule C)		
4. Movable and mobile equipment (self-propelled and related implements) (from Schedule D)		
5. Office furniture and equipment (from Schedule E)		
6. Equipment out on lease, rent, or conditional sale to others (attach schedule)		
7. Construction in progress (CIP) (attach schedule)		
8. Other		

**PART III: REAL PROPERTY ALTERATIONS**Have you made any changes to the real property this past year? ☐ Yes ☐ NoIf **Yes**, please complete Part III — "Real Property Alterations" on page 4. See Instructions on page 6, Part III.**PART IV: DECLARATION OF PROPERTY BELONGING TO OTHERS**

(SPECIFY TYPE BY CODE NUMBER)

Report conditional sales contracts that are not leases on Schedules C, D, or E

- |                                    |  |                     |
|------------------------------------|--|---------------------|
| 1. Leased equipment                | 4. Animals                               | 5. Other businesses |
| 2. Lease-purchase option equipment | 6. Tenants, renters, farm mgt. co., etc. |                     |
| 3. Capitalized leased equipment    | 7. Government-owned property             |                     |

Tax Obligation: A. Lessor B. Lessee

Lessor's name  
Mailing addressLessor's name  
Mailing address**DECLARATION BY ASSESSEE**OWNERSHIP TYPE (☒)

- Proprietorship ☐  
Partnership ☐  
Corporation ☐  
Other ☐

**Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.**

I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2025.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT\*

DATE

NAME OF ASSESSEE OR AUTHORIZED AGENT\* (typed or printed)

TITLE

NAME OF LEGAL ENTITY (other than DBA) (typed or printed)

FEDERAL EMPLOYER ID NO.

PREPARER'S NAME AND ADDRESS (typed or printed)

TELEPHONE NO.

TITLE

\* Agent: See page 8 for Declaration by  
Assessee instructions.

**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

d. When did you start business at this location?

DATE:

e. Enter location of general ledger and all related accounting records  
(include zip code):f. Enter name and telephone no. of authorized person to contact at  
location of accounting records:

g. During the period of January 1, 2024, through December 31, 2024

(1) Did any individual or legal entity (corporation, partnership,  
limited liability company, etc.) acquire a "controlling interest"  
(see instructions for definition) in this business entity?☐ Yes ☐ No(2) If YES, did this business entity also own "real property" (see  
instructions for definition) in California at the time of the  
acquisition?☐ Yes ☐ No(3) If YES to both questions (1) and (2), filer must submit form  
BOE-100-B, Statement of Change in Control and Ownership  
of Legal Entities, to the State Board of Equalization. See  
instructions for filing requirements.

h. Do you have: (1) Registered or show horses?

☐ Yes ☐ No(2) Racehorses? ☐ Yes ☐ No(If **yes** is checked, see instructions)i. Are there manufactured homes/mobilehomes located on the  
property? ☐ Yes ☐ NoIf **yes**, indicate: No. currently licensed \_\_\_\_\_  
No. not currently licensed \_\_\_\_\_



Beehives - Numbers of:	One Story	Two Story	Three Story	Additional Stories			
		ENTER ON PART II, LINE 4		<b>TOTAL COST</b>			

## TOTAL COST

**YEAR OF ACQUISITION**

**ORIGINAL  
INSTALLED COST**

**TOTAL COST**

REMARKS:

[illegible]

**OFFICIAL REQUEST**

DO NOT RETURN THESE INSTRUCTIONS

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable agricultural property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

If you own taxable personal property in any other county whose aggregate cost is \$100,000 or more for any assessment year, you **must** file a property statement with the Assessor of that county whether or not you are requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor regardless of cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION BY ASSESSEE" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain **all** the information requested by the statement and these instructions, the attachments must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-F.

THIS STATEMENT IS SUBJECT TO AUDIT.	THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.
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**INSTRUCTIONS***(complete the statement as follows)***NAME AND MAILING ADDRESS**

If the information has been preprinted by the Assessor, make necessary corrections. **INDIVIDUALS**, enter the last name first, then the first name and middle initial. **LEGAL ENTITIES: PARTNERSHIPS** must enter at least two names, showing last name, first name and middle initial for each partner; **CORPORATIONS** report the full corporate name. If the business operates under a **DBA** (Doing Business As) or **FICTITIOUS NAME**, enter the DBA (Fictitious) name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

**LOCATION OF THE PROPERTY**

Enter the complete street address or location. If preprinted, make necessary corrections. Enter the Assessor's Parcel No. if known. Request additional forms if you have agricultural personal property or fixtures at other locations. A listing may be attached to a single property statement for your equipment leased or rented to others, when any such properties are situated at many locations within this county.

**PART I: GENERAL INFORMATION***Complete items (a) through (i).*

**OWNERSHIP OF LAND — (c).** Check either the YES or the NO box to indicate whether you own the land at the LOCATION OF THE PROPERTY shown on this statement. If YES is checked, verify the official RECORDED NAME on your DEED. If it agrees with the name shown on this statement, check the second YES box. If it does **not** agree, check the second NO box.

**PROPERTY TRANSFER — (g).**

**Real Property —** For purposes of reporting a change in control, real property includes land, structures, or fixtures owned or held under lease from (1) a private owner if the remaining term of the lease exceeds 35 years, including written renewal options, (2) a public owner (any arm or agency of local, state, or federal government) for any term or (3) mineral rights owned or held on lease for any term, whether in production or not.

**Controlling Interest —** When any person or legal entity obtains more than 50 percent of the voting stock of a corporation, or more than a 50 percent ownership interest in any other type of legal entity. The interest obtained includes what is acquired directly or indirectly by a parent or affiliated entity.

**Forms, Filing Requirements & Penalty Information —** Contact the Legal Entity Ownership Program Section at 916-274-3410 or refer to the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov) to obtain form BOE-100-B, applicable filing requirements, and penalty information.

**REGISTERED OR SHOW HORSES — (h-1).** If **yes** is checked, obtain BOE-571-F2, *Registered and Show Horses Other than Racehorses*, from the Assessor and file with this return.

**RACEHORSES — (h-2).** If **yes** is checked, obtain BOE-571-J, *Annual Racehorse Tax Return*, from the Assessor and file as required.

**MANUFACTURED HOMES (MOBILEHOMES) — (i).** A manufactured home (mobilehome) is a transportable structure designed to be occupied as a residence, and it is either more than 40 feet long or more than 8 feet wide. Report the number of manufactured homes (mobilehomes) on this property which are currently licensed (license is not delinquent or expired) and the number of manufactured homes (mobilehomes) which are not

licensed or for which the license is delinquent or expired. Do not report "travel trailers" which are not more than 40 feet long or more than 8 feet wide.

## PART II: DECLARATION OF PROPERTY BELONGING TO YOU

Report descriptions and quantities or book cost (100 percent of actual cost) where requested on the form. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges, where applicable, for self-constructed equipment and for buildings. **Do not** include finance charges for purchased equipment.

### LINE 1. SUPPLIES

Enter the total cost from Schedule A.

### LINE 2. ANIMALS

Complete Schedule B if applicable and enter the total cost if known.

### LINE 3. FIXED MACHINERY AND EQUIPMENT

Enter the total cost from Schedule C.

### LINE 4. MOVABLE AND MOBILE EQUIPMENT (self-propelled and related implements)

Enter the total cost from Schedule D.

### LINE 5. OFFICE FURNITURE AND EQUIPMENT

Enter the total cost from Schedule E.

### LINE 6. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS

Report cost on line 6 and attach schedules showing the following: Equipment actually out on lease or rent, equipment out on a conditional sale agreement, and equipment held for lease or rent which you have used or intend to use must be reported. Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

**Equipment out on lease, rent, or conditional sale.** (1) Name and address of party in possession, (2) location of the property, (3) quantity and description, (4) date of acquisition, (5) your cost, selling price, and monthly rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, other — explain), (9) whether a lease or a conditional sale agreement. If the property is used by a free public library or a free museum or is **used exclusively** by a public school, community college, state college, state university, church, or a nonprofit college it may be exempt from property taxes, provided the lessor's exemption claim is filed by February 15. Obtain BOE-263, *Lessors' Exemption Claim*, from the Assessor. Also include equipment on your premises held for lease or rent **which you have used or intend to use**. Report your cost and your selling price by year of acquisition.

**LINE 7. CONSTRUCTION IN PROGRESS.** If you have unallocated costs of construction in progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on PART II, line 7.

### LINE 8. OTHER

Describe and report the cost of tangible property that is not reported elsewhere on this form.

## PART III: REAL PROPERTY ALTERATIONS

Check either the **Yes** or the **No** box to indicate whether you have made alterations to the real property between January 1, 2024 and December 31, 2024. If **No** is checked, you may proceed to Part IV.

If you check the **Yes** box, go to page 4 to report any alteration made by you to the real property between January 1, 2024 and December 31, 2024. **If you have made changes to various parcels, but are filing only one property statement, list the parcel numbers in the column provided.** Describe the alteration and report cost as follows:

- (1) **IMPROVEMENTS ADDED OR REMOVED.** List and describe additions or alterations made during the twelve months preceding January 1 to buildings, structures, pumps, permanent pipelines or other items attached to the land. Enter the cost of any such changes. List and describe any removals giving the year of acquisition and original cost, if known. Enter the month and year the addition, alteration, or removal was completed. If not completed on January 1, enter "CIP" (construction in progress).
- (2) **TREES, VINES, OR PERENNIALS, PLANTED, REMOVED, BUDDED OR GRAFTED.** List and indicate additions or removals during the twelve months preceding January 1. For additions, list the date planted, number, species, variety, spacing, number of acres planted, and whether "planted" (all new planting or replanting) or "interplant" (new planting intermixed with existing plantings). Enter the cost of the additions. For removals, describe and list the date of planting, if known. If budded or grafted, provide dates and cost. Indicate the action taken in the heading area of the cost column.

- (3) **CHANGES TO THE LAND SURFACE.** Describe any changes made during the twelve months preceding January 1 in the surface of the land, such as leveling, ripping, drainage, well drilling, etc. Enter the cost of such changes, and acres changed. Enter the month and year the changes were completed. If not completed on January 1, enter "CIP" (construction in progress).

#### PART IV: DECLARATION OF PROPERTY BELONGING TO OTHERS

Enter the name and mailing address of the owner. Read your agreement carefully and enter A (Lessor) or B (Lessee), and whether lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

1. **LEASED EQUIPMENT.** Report the year of acquisition, the year of manufacture, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in Schedules C, D, or E (*see No. 3 below*).
2. **LEASE-PURCHASE OPTION EQUIPMENT.** Report here all equipment acquired on lease-purchase option on which the **final payment remains to be made**. Enter the year of acquisition, the year of manufacture, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. **If final payment has been made**, report full cost in Schedules C, D, or E (*see No. 3 below*).
3. **CAPITALIZED LEASED EQUIPMENT.** Report here all leased equipment that has been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Enter the year of acquisition, the year of manufacture, the lease contract number or other identification number and the total installed cost to purchase (including sales tax). Do not include in Schedules C, D, or E unless final payment has been made.
4. **ANIMALS.** Report all taxable animals, such as those used in riding stables, pack station operations, or rodeos, stallions or broodmares held for breeding, and registered or show horses on your premises which belong to others. Enter Code Number "4" in the Code Number Column. Describe the type of animals (use a second line on this schedule or attach a schedule). If you board racehorses, report the horses on BOE-571-J1, *Annual Report of Boarded Racehorses*.
5. **OTHER BUSINESSES.** Report other businesses on your premises.
6. **TENANTS, RENTERS, FARM MANAGEMENT CO., ETC.** Report the names and addresses of persons renting or managing your property. Enter Code Number "6" in the Code Number Column.
7. **GOVERNMENT-OWNED PROPERTY.** If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency which owns the property, and a description of the property.

#### SCHEDULE A — SUPPLIES ON HAND

Report the description, the quantity and the cost of supplies on hand. Use the open lines of the schedule or attach a schedule showing the type and cost of the items.

- (1) **FEED** — Report all feed held for use by taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding, showing tons if grown and if purchased, the amount on hand, and cost per unit.
- (2) **SEED** — Report the cost (or type and weight) of seed held for feed crops which are intended for your own use. **Do not** report seed held for sale or for the production of crops intended for sale.

#### SCHEDULE B — ANIMALS

Report the description and number (cost if known) of all taxable animals such as those used in riding stable or pack station operations, rodeos, and stallions or broodmares held for breeding. Do not report animals involved in the production of food and fiber, such as dairy cattle and bulls, beef cattle and bulls, draft animals, swine, sheep and poultry and animals held for sale or lease. If you have animals on your premises which you do not own, report ownership and description in PART IV, Declaration of Property Belonging to Others.

Complete question "h", PART I if you have racehorses, registered or show horses. **Do not** report such animals on this schedule.

#### SCHEDULE C — FIXED MACHINERY AND EQUIPMENT

Include items such as bulk feed tanks, milk barn equipment, feeders, cages, egg washing and grading machines, hulling equipment, wind machines, etc. **Do not** include pumps, pumphouses or permanent irrigation lines; these are improvements to be reported in Part III, which involve land surface changes that have occurred during the twelve months preceding January 1.

The reported costs should include the cost of machinery or equipment including excise, sales, or use taxes, freight and installation charges. (Note: A charge for self-construction/labor should be imputed when such is the case, e.g., if you would have paid \$500 to have a pump installed but performed the labor yourself, the value of that labor must be included in the value/cost of such machinery and equipment.)

**SCHEDULE D — MOVABLE AND MOBILE EQUIPMENT** (self-propelled and related implements)

Report movable equipment, such as: tools, hive boxes, bunkhouse furnishings (owned by the farmer), portable wind machines, temporary pipes and sprinklers that are above ground (not permanent), heaters, smudge pots, pallets, bins, saddles, bridles, etc.

Report mobile equipment, such as: implements of husbandry items, including but not limited to, tractors, harvesters, plows, shakers, backhoes, forklifts, crawler loaders, vehicle mounted portable wind machines, and related implements; and any other type of self-propelled or towed equipment that is not subject to DMV registration and licensing for highway use. For a comprehensive explanation of “Implements of Husbandry” see [California Vehicle Code Division 16, Chapter 1, sections 36000 - 36017](#).

List each item of machinery and equipment that you own. Equipment out on lease should not be included here; report such equipment per instructions on line 6. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in PART IV). If you own machinery and equipment at another location in this county and you did not receive a form for reporting equipment at that location, or if your equipment is temporarily outside the county, attach a schedule to this statement showing the location of the equipment and provide the information requested in this schedule. Report all machinery and equipment, whether fully depreciated or not, including implements of husbandry, special mobile equipment (SE Plates), and other vehicles exempt from licensing and registration under Division 16 of the Vehicle Code. Do not include licensed vehicles designed primarily for the transportation of persons or property on a highway.

The reported cost should include excise taxes, sales or use taxes, freight charges, and installation costs. If a trade-in was deducted, the amount to be entered is the invoice price (adding back the trade-in). Deductions for investment credits allowable for federal income tax purposes may not be taken and must be added back if deducted when the cost was entered on your books and records. Include expenses incurred immediately after purchase to bring a machine up to operable condition. As mentioned in Schedule C, the value of self-construction must be included.

**SCHEDULE E — OFFICE FURNITURE AND EQUIPMENT**

Enter the total original installed cost by calendar year of acquisition. Include freight-in, excise taxes, sales or use taxes, and installation costs. Include fully depreciated office equipment but **do not** include items that were traded, retired, transferred, sold, or junked and removed physically from the premises. If office equipment is located elsewhere in the county, attach a similar schedule and identify the location. **All office equipment must be reported on this statement.**

If necessary, attach additional schedules to this property statement.

**DECLARATION BY ASSESSEE**

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company (LLC)** the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent, or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

ANNUAL RACEHORSE TAX RETURN

PROPOSED

Read the instructions before completing this form

Person or  
Corporation Name \_\_\_\_\_  
DBA (Ranch or Stable Name) \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
City and State \_\_\_\_\_ Zip Code \_\_\_\_\_  
Make necessary corrections to the printed name and mailing address.  
Local Phone Number ( ) \_\_\_\_\_

Type of Ownership: ☐ Proprietorship ☐ Partnership ☐ Syndicate ☐ Corporation  
☐ Other \_\_\_\_\_  
Name, address, and phone number (including area code) of authorized person to contact for an audit:  
\_\_\_\_\_  
Zip Code \_\_\_\_\_ Phone No. ( ) \_\_\_\_\_ Street address, city, state,  
and zip code where the books and records are located: \_\_\_\_\_

☐ CHECK THIS BOX IF YOU NO LONGER OWN A RACEHORSE LIST ALL RACEHORSES OWNED AS OF 12:01 a.m. JANUARY 1, 20\_\_\_\_\_, AND DOMICILED IN THIS COUNTY

A NAME OF RACEHORSE (Include Stallions, Broodmares, Yearlings, and Horses in Training)	B REGISTRATION NO.	C AGE	D CLASSI- FICATION	E BREED	F DATE ACQUIRED	G DOMICILE		H EARNINGS DURING PREVIOUS CALENDAR YEAR		I ANNUAL TAX DUE (see Schedule A)	FOR COUNTY USE ONLY
						ADDRESS	SCHOOL DISTRICT OR TAX RATE AREA NO.	AMOUNT	SOURCE		
										\$	

DECLARATION BY ASSESSEE

Note: The following declaration must be completed and signed.  
If you do not do so, it may result in penalties.

I declare under penalty of perjury under the laws of the State of California that I have examined this return, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct and complete and includes all racehorses and racehorse data required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this return at 12:01 a.m. on January 1, 20\_\_\_\_\_.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶	DATE	
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)	TITLE	
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)	FEDERAL EMPLOYER ID NO.	
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NO. ( )	TITLE

Are you filing an Annual Racehorse Tax Return for this period in any other California county?  
☐ Yes ☐ No If yes, what counties? \_\_\_\_\_

If more lines are needed, attach a separate schedule. If you do not owe racehorse tax in this county, so indicate on the form, sign it, and return it to the tax collector.

Taxes Due	(1) Note: RACEHORSE TAXES ARE DUE AND PAYABLE AT 12:01 a.m. JANUARY 1 .....	\$	
Penalties Added	(2) If the tax is paid after 5 p.m. on February 15, add 6 percent of the taxes due, as shown on line (1) .....	\$	
	(3) An additional 1 percent per month penalty accrues on any unpaid tax shown on line (1) on March 1 and the first day of each month thereafter .....	\$	
	(4) If the return is filed after 5 p.m. on February 15, add 10 percent of the taxes due shown on line (1) .....	\$	
	TOTAL TAXES AND PENALTIES DUE .....	\$	

## INSTRUCTIONS FOR COMPLETING THE ANNUAL RACEHORSE TAX RETURN

This return pertains only to racehorses which come within the following definition:

Racehorse means each live horse, including a stallion, mare, gelding, ridgeling, colt, filly, or foal, that is or will be eligible to participate in or produce foals which will be eligible to participate in a horseracing contest in California wherein parimutuel racing is permitted under rules and regulations prescribed by the California Horse Racing Board. The term does not include any horse over three years old, or over four years old in the case of an Arabian horse, which, during the 24 months preceding the current calendar year, has not participated in a horserace contest on which parimutuel wagering is permitted or has not been used for breeding purposes in order to provide racehorses. (See the section on Exemptions and Exclusions at the end of these instructions.)

The following instructions are to be observed in completing the return. They are lettered to correspond with the letters on the face of the form.

## NAME AND MAILING ADDRESS

## NAME (PERSON OR CORPORATION)

If the name is preprinted, check the spelling and correct any error. In the case of a proprietorship, enter that last name first, then the first name and initial. Partnerships, joint owners, and syndicates must list the names and mailing addresses of all partners, joint owners, or syndicate members and attach the list to this form. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

## DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the proprietor, partnership, joint ownership, syndicate, or corporation. This may be a ranch or stable name.

## MAILING ADDRESS

Enter the mailing address of the legal entity shown above. This may be either a street address or a post office box number. It may differ from the location of the horses. Include the city, state, and zip code.

## LOCAL PHONE NUMBER

Enter the local phone number in this county where we may contact you or your authorized representative for information regarding the horses. If there is no local phone number, enter the area code and number and name of the city where you may be called.

## TYPE OF OWNERSHIP

Check the appropriate box. Each different syndicate is a separate legal business entity and must file a separate Annual Racehorse Tax Return for a racehorse or racehorses that it owns as of 12:01 a.m. on January 1. The names of all syndicate members must be included with the return.

## NAME, ADDRESS, AND PHONE NUMBER (INCLUDING AREA CODE) OF AUTHORIZED PERSON TO CONTACT FOR AN AUDIT

This may be the owner of the business, his or her accountant, or his or her tax representative. Also, enter the street address, city, state, and zip code where the books and records are located; normally this will be the main office located in California, but in some instances it could be a location in another state.

- Column A. List by name all racehorses (if a horse is unnamed, so state) which are "domiciled" within this county and owned by you as of 12:01 a.m. on January 1. If you own racehorses, which are domiciled in other California counties, file a separate return with the tax collector of each of those counties (see S2B, instructions for Column G). File BOE-571-J1, Annual Report of Boarded Racehorses, if you boarded racehorses for others at 12:01 a.m. on January 1; a copy of this form will be supplied on request. The domicile of a racehorse is the home ranch or other customary location to which a horse is taken when not breeding or being bred, racing or in training to race. If you do not return racehorses to any such location, their domicile is your own residence whether or not you have facilities for keeping horses at this location.
- Column B. Show each horse's registration number. If a horse is not registered, so state.
- Column C. State the age of the horse as of January 1 of the current calendar year.
- Column D. Show each horse's classification by entering the abbreviation for the category to which it belongs according to the following definitions:  
 Current calendar year means the calendar year in which this return is required to be filed.  
 Previous calendar year means the calendar year immediately preceding the one in which this return is required to be filed.  
 Stakes race means a race with a purse to which owners of participating horses have contributed nomination, entry, or starting fees or a recognized stakes race in which all entrants raced by invitation.  
 Yearling means a racehorse born during the previous calendar year.  
 Foal means a racehorse born during the current calendar year (i.e., at or after 12:01 a.m. on January 1 of the year in which this return is required to be filed).

## ABBREVIATION NAME AND DEFINITION OF CATEGORY

S	Stallion means a racehorse which, during the 24 months preceding the current calendar year, serviced three or more different broodmares for the purpose of producing racehorses.
SWPB	Stakes-winning producing broodmare is a racehorse mare which both (1) won a stakes race at any time prior to January 1 of the current calendar year and (2) during the previous calendar year produced a foal that lived 3 days or more.
SPB	Stakes-producing broodmare is a racehorse mare which, at any time prior to January 1 of the current calendar year, produced a racehorse that won a stakes race at any time prior to January 1 of the current calendar year.
OPB	Other producing broodmare is a racehorse mare which (1) during the previous calendar year produced a foal that lived 3 days or more but (2) is not a stakes-winning producing broodmare or a stakes-producing broodmare.
SWNB	Stakes-winning nonproducing broodmare means a racehorse mare which (1) won a stakes race at any time prior to January 1 of the current calendar year and (2) during the preceding calendar year did not produce a foal that lived 3 days or more.
ONB	Other nonproducing broodmare means a racehorse mare which (1) has never won a stakes race prior to January 1 of the current calendar year and (2) during the preceding calendar year did not produce a foal that lived 3 days or more.
SY	Stakes yearling, stakes two-year old, or stakes three-year-old means a racehorse which, as of January 1 of the current calendar year (1) is of the designated age, (2) is unraced, and (3) is a foal of a broodmare that, at any time prior to January 1 of the current calendar year either (a) won a stakes race OR (b) produced a racehorse which, at any time prior to January 1 of the current calendar year, won a stakes race.
OY	Other yearling, two-year-old, or three-year-old means a racehorse which as of January 1 of the current calendar year (1) is of the designated age, (2) is unraced, and (3) is not a stakes yearling, stakes two-year-old, or stakes three-year-old.
AR	Active racehorse means any racehorse that participated during the previous calendar year in a horseracing contest on which parimutuel wagering was permitted.
NAR	Nonactive racehorse means a racehorse that (1) is four years of age or older and (2) has not participated during the previous calendar year in a horseracing contest on which parimutuel wagering was permitted.

- Column E. Show the breed by abbreviations as follows: Thoroughbreds (T.B.), Quarter (Q.H.), Standardbred (Std.B.), Appaloosa (App.), or Arabian (Ar.).
- Column F. Show the date you acquired the horse by transfer of legal or equitable title, or its birth date if acquired at birth.
- Column G. Show the domicile of the horse as of 12:01 a.m. on January 1. Include the ranch or stable name and address. The domicile of a racehorse is the home ranch or other customary location to which a horse is taken when not breeding or being bred, racing or in training to race. If you do not return the horse to any such location, the domicile is your own residence whether or not you have facilities for keeping horses at this location.
- If known, enter the elementary or unified school district name or tax-rate area code number or parcel number as of 12:01 a.m. on January 1 where the racehorse is domiciled.
- Column H. Enter the gross amount of money earned by each racehorse during the previous calendar year.
- Show the source (such as racing or breeding) of the income earned during the previous calendar year. If the income is from breeding fees, show the highest stud fee charged during the previous calendar year (e.g., "\$5,000 stud fee").
- Column I. Enter the applicable annual tax for each racehorse from the following schedule.

## DECLARATION BY ASSESSEE

The law requires that this return, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a corporation, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a partnership, the declaration must be signed by a partner or an authorized employee or agent. In the case of a Limited Liability Company (LLC) the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The County may at any time require a person who signs a production report and who is required to have written authorization to provide proof of authorization.

A return that is not signed and executed in accordance with the foregoing instructions is not validly filed.

## SCHEDULE A

	12 YEARS OF AGE AND YOUNGER	AGE 13 AND OLDER	
Stallions			Active Racehorses which in the previous calendar year earned:
_____ Stud fee classification (determined by the highest stud fee charged during the previous calendar year)			\$100,000 or more .....\$150
\$10,000 and up.....	\$1,000	\$650	Between \$50,000 and \$99,999 ..... 100
7,500—9,999.....	750	500	Between \$25,000 and \$49,999 .....60
5,000—7,499.....	500	330	Less than \$25,000 .....40
3,000—4,999.....	300	200	Other Racehorses
1,500—2,999.....	150	100	Stakes yearlings, stakes
1,000—1,499.....	100	65	two-year-olds, stakes
Less than \$1,000.....	75	50	three-year-olds ..... 35
Broodmares			Other yearlings, two-year-olds, three-year-olds, and nonactive racehorses .....20
Stakes-winning producing.....	\$ 75	\$ 50	
Stakes-producing.....	75	50	
Other producing.....	40	28	
Stakes-winning non producing.....	35	25	
Other nonproducing.....	20	12	

If two of the above annual amounts are applicable to the same horse, list only the higher one on the front of this return.

Total Column I and file this return with the appropriate remittance to the \_\_\_\_\_ County Tax Collector before 5 p.m. on February 15 of the current calendar year. If the form is filed late or if the tax becomes delinquent (subject to penalties), you should compute the penalties and pay the total tax and penalties due.

This return and all your records pertaining thereto are subject to audit within 5 years of the date the tax was due. They may be compared with federal and state income tax returns. Retain your records until the 5-year period has expired.

## EXEMPTIONS AND EXCLUSIONS

## EXEMPTIONS

Racehorse foals, as defined above, and pets, defined in the Revenue and Taxation Code as animals held for noncommercial purposes and not as an investment, are exempt from the annual racehorse tax and the general property tax.

## EXCLUSIONS

Horses which are four years of age or older on January 1 of the current calendar year and which, during the 24 months preceding the current calendar year, did not participate in a race where parimutuel wagering was permitted, or were not used for breeding purposes in order to produce racehorses, are not subject to the annual racehorse tax but are subject to the general property tax unless they are exempt because they come within the above definition of pets.

A female horse was used for breeding purposes only if it was bred to a registered male to produce a racehorse, and a male horse was used for this purpose only if it serviced at least three different registered females to produce racehorses.

To Assessor of \_\_\_\_\_ County

Read the instructions before completing this form.  
(Make necessary corrections to the printed name and mailing address.)

☐ CHECK THIS BOX IF YOU NO LONGER OWN A RACEHORSE

PERSON OR CORPORATION NAME	RANCH OR STABLE NAME (DBA)
MAILING ADDRESS (city, state, zip code)	
ADDRESS OF THIS LOCATION (street, city, state, zip code)	SCHOOL DISTRICT OR TAX-RATE NUMBER OR ASSESSOR'S PARCEL NUMBER

LIST ALL BOARDED RACEHORSES AT THIS LOCATION AS OF 12:01 a.m. ON JANUARY 1, 20 \_\_\_\_\_.  
File a separate report for each location at which you boarded racehorses for others.

A NAME OF RACEHORSE (include stallions, broodmares, yearlings, and horses in training)	B REGISTRATION NUMBER	C BREED	D DATE OF ARRIVAL	E OWNER'S NAME	F OWNER'S ADDRESS

DECLARATION BY ASSESSEE

Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.

I declare under penalty of perjury under the laws of the State of California that I have examined this report, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct and complete and includes all racehorses and other relevant data required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this report at 12:01 a.m. on January 1, 20 \_\_\_\_.

<b>OWNERSHIP TYPE (4)</b>  Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/>	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶		DATE
	NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE
	NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER
	PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER (       )	TITLE

\* Agent: See back for Declaration by Assessee instructions.

## INSTRUCTIONS FOR COMPLETING ANNUAL REPORT OF BOARDED RACEHORSES

This report pertains only to racehorses as defined below:

Racehorse means each live horse, including a stallion, mare, gelding, ridgeling, colt, filly, or foal, that is or will be eligible to participate in or produce foals which will be eligible to participate in a horseracing contest in California wherein parimutuel racing is permitted under rules and regulations prescribed by the California Horse Racing Board. Racehorse does not mean or include any horse over three years old, or over four years old in the case of an Arabian horse, that has not participated in a horserace contest on which parimutuel wagering is permitted or has not been used for breeding purposes in order to produce racehorses during the 24 months preceding the current calendar year.

The following instructions are to be observed in completing this report. They are lettered to correspond with the numbers at the head of the columns on the front of the report.

### NAME AND MAILING ADDRESS

- NAME (PERSON OR CORPORATION)

If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and initial. Partnerships must enter at least two names, showing the last name, first name, and middle initials for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

- DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating at this ranch. This may be a ranch or stable name.

- MAILING ADDRESS

Enter the mailing address of the legal entity above. This may be either a street address or a post office box number. It may differ from the actual location of the horses. Include the city, state, and zip code.

Enter the street or road address of the location at which the horses are boarded. Also enter the elementary or unified school district name or TAX-RATE AREA CODE NUMBER or PARCEL NUMBER of this ranch. If this information is preprinted, please check it for accuracy and correct any error.

COLUMN A.	List by name all racehorses which were boarded at your ranch at 12:01 a.m. on January 1. If unnamed, so state.
COLUMN B.	Show each horse's registration number. If a horse is not registered, so state.
COLUMN C.	Show the breed by abbreviations as follows: Thoroughbreds (T.B.), Quarter (Q.H.), Standardbred (Std. B.), Appaloosa (App.), or Arabian (Ar.).
COLUMN D.	Show the date each boarded racehorse arrived at this location.
COLUMN E.	Show the name of each owner of racehorses that are boarded at your ranch.
COLUMN F.	Show the address of each owner of boarded racehorses.

### DECLARATION BY ASSESSEE

The law requires that this report, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a corporation, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a partnership, the declaration must be signed by a partner or an authorized employee or agent. In the case of a Limited Liability Company (LLC) the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The County may at any time require a person who signs a production report and who is required to have written authorization to provide proof of authorization.

A report that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned reports.

BOE-571-R (P1) REV. 27 (05-24)

APARTMENT HOUSE PROPERTY

STATEMENT FOR 2025

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2025)

PROPOSED

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

FILE RETURN BY APRIL 1, 2025

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)

LOCATION OF THE PROPERTY (street, city)

(file a separate statement for each location)

2. Enter the total number of units for the location listed.

Do you live in one of the units?

☐ Yes ☐ No

If **yes**, enter the unit number

3. During the period of January 1, 2024 through December 31, 2024:

- (1) Did any individual or legal entity (corporation, partnership, limited liability company, etc.) acquire a "controlling interest" (see instructions for definition) in this business entity?
- ☐ Yes ☐ No
- (2) If **YES**, did this business entity also own "real property" (see instructions for definition) in California at the time of the acquisition?
- ☐ Yes ☐ No
- (3) If **YES** to both questions (1) and (2), filer must submit form *BOE-100-B, Statement of Change in Control and Ownership of Legal Entities*, to the State Board of Equalization. See instructions for filing requirements.

Local Telephone Number Fax Number

Email Address

Enter location of general ledger and all related accounting records (include zip code):

STREET	CITY	STATE	ZIP
--------	------	-------	-----

Enter name and telephone number of authorized person to contact at location of accounting records:

CAREFULLY READ AND FOLLOW THE ACCOMPANYING INSTRUCTIONS.

1. If you no longer own this property as of January 1 of this year, show the name and mailing address of the new owner:

Name

Mailing Address

City and State Zip Code

4. Do any other individuals, partnerships or corporations do business or own personal property (other than household furniture and personal effects of your tenants) located on your premises? ☐ Yes ☐ No If **yes**, list below.

NAME AND ADDRESS OF OWNER OF SUCH PROPERTY	NATURE OF THE BUSINESS OR PROPERTY	ASSESSOR'S USE ONLY

5. Do you hold furniture or equipment belonging to others on a loan, rental, or lease basis?

☐ Yes ☐ No If **yes**, list below.

NAME AND ADDRESS OF OWNER OF SUCH PROPERTY	QUANTITY AND DESCRIPTION	

6. ENTER BELOW the number of fully furnished, partly furnished (e.g., stoves and refrigerators, not built-in), and unfurnished units. Also complete Schedule A. **Do not** include, either here or in Schedule A, any unit in which you live.

	SLP. ROOM	STUDIO	1 BEDRM.	2 BEDRM.	3 BEDRM.	LARGER	
FULLY FURNISHED							
PARTLY FURNISHED							
UNFURNISHED							
TOTALS							

7. Supplies Cost

8. Furniture and appliances Enter From Schedule A

9. Other furniture and equipment Enter From Schedule B

10.

	TOTAL FULL VALUE	
	PERSONAL PROPERTY	
	FIXTURES	
	OTHER IMPROVEMENTS	
	LAND	

**SCHEDULES OF DEPRECIABLE PROPERTY — SCHEDULES A and B.** Items may be listed separately within the year of acquisition on a separate schedule, or items may be grouped by year of acquisition and listed on the schedules below. If you purchased the property as a unit, report on Schedules A & B the previous owner's original cost by the original year of acquisition of the furniture and equipment that was included in your purchase.

Enter the total installed cost including freight, excise taxes, and sales and use taxes of all furniture, and other equipment located on the premises. **Include fully depreciated items.** Do not include licensed vehicles. Depreciation schedules may be attached if they provide the desired information.

SCHEDULE A FURNITURE AND APPLIANCES (include items in storage; do not include built-ins)				SCHEDULE B OTHER FURNITURE AND EQUIPMENT (office, lobby, laundry, pool, vending, signs, fire extinguishers)			
Year of Acquisition	Original Installed Cost (NOT depreciated book value)	FOR ASSESSOR'S USE ONLY		Year of Acquisition	Original Installed Cost (NOT depreciated book value)	FOR ASSESSOR'S USE ONLY	
		Factor	Value			Factor	Value
2024				2024			
2023				2023			
2022				2022			
2021				2021			
2020				2020			
2019				2019			
2018				2018			
2017				2017			
2016				2016			
2015				2015			
2014 & prior				2014 & prior			
TOTAL COST \$ _____ Enter on line 8, page 1.				TOTAL COST \$ _____ Enter on line 9, page 1.			

REMARKS:

**DECLARATION BY ASSESSEE**

**Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.**

*I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2025.*

OWNERSHIP TYPE (✓)	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE
	NAME OF ASSESSEE OR AUTHORIZED AGENT* ( <i>typed or printed</i> )		TITLE
Proprietorship <input type="checkbox"/>	NAME OF LEGAL ENTITY (other than DBA) ( <i>typed or printed</i> )		FEDERAL EMPLOYER ID NUMBER
Partnership <input type="checkbox"/>	PREPARER'S NAME AND ADDRESS ( <i>typed or printed</i> )		TITLE
Corporation <input type="checkbox"/>	TELEPHONE NUMBER (      )		
Other _____ <input type="checkbox"/>			

*\*Agent: See page 3 for Declaration by Assessee instructions.*

## INSTRUCTIONS

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable business property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

### LINE 3. PROPERTY TRANSFER

**Real Property** – For purposes of reporting a change in control, real property includes land, structures, or fixtures owned or held under lease from (1) a private owner if the remaining term of the lease exceeds 35 years, including written renewal options, (2) a public owner (any arm or agency of local, state, or federal government) for any term or (3) mineral rights owned or held on lease for any term, whether in production or not.

**Controlling Interest** – When any person or legal entity obtains more than 50 percent of the voting stock of a corporation, or more than a 50 percent ownership interest in any other type of legal entity. The interest obtained includes what is acquired directly or indirectly by a parent or affiliated entity.

**Forms, Filing Requirements & Penalty Information** – Contact the Legal Entity Ownership Program Section at 916-274-3410 or refer to the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov) to obtain form BOE-100-B, applicable filing requirements, and penalty information.

**LINE 4.** Check the appropriate box. If **yes** is checked, enter the name and address of the owner of the furniture or equipment. Briefly describe the nature of the business or property. **Do not** report household furnishings owned by tenants and used in their living quarters, or other personal property owned or controlled by tenants.

**LINE 5.** Check the appropriate box. If **yes** is checked, enter the name and address of the owner or lessor and the quantity and description of the furniture or equipment. The lessor of the items will be asked to declare them.

**LINE 6.** Enter the number of fully furnished, partly furnished, and unfurnished units in the appropriate column or columns. If the owner of the building (other than a corporation) occupies a unit as his living quarters, do not include it. Please indicate in the **REMARKS** area the items contained in a typical PARTLY FURNISHED apartment of each size. A *sleeping room* is a room with no kitchen facilities; a *studio* contains a kitchen and a convertible living room; a *1 bedrm.* contains a bedroom, living room, kitchen, etc. Attach additional sheets if necessary.

**LINE 7.** Enter the cost of supplies that are on hand at 12:01 a.m. on January 1 of this year. Include janitorial and pool supplies, whether carried in your asset accounts or expensed.

**LINES 8 and 9.** Enter the total cost from Schedules A and B.

**SCHEDULE A.** Complete the schedule as instructed. If a portion of the furniture used in your rental units has been placed in storage, include the cost in the schedule and enter in the remarks the address where stored. **Do not** include built-in appliances, installed carpeting, or drapes as furniture; such items are considered part of the building. **Include** ranges, refrigerators, dishwashers, etc., if not built-in.

**SCHEDULE B.** Complete the schedule as instructed. **Include** all equipment not reported in Schedule A. If you care to attach a schedule listing types of equipment separately, you may do so.

### DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company (LLC)**, the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

**THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED  
WILL BE HELD SECRET BY THE ASSESSOR.**

# PROPOSED

BOE-571-STR (P1) REV. 01 (05-24)

## SHORT TERM RENTAL PROPERTY STATEMENT FOR 2025

(Declaration of costs and other related  
property information as of 12:01 A.M.,  
January 1, 2025)

**FILE RETURN BY APRIL 1, 2025**

### 1. NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address)

### ASSESSOR'S USE ONLY

ACCOUNT NUMBER

BAN

ASSESSOR'S PARCEL/ID NUMBER

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.  
FILE A SEPARATE STATEMENT FOR EACH LOCATION.

<b>PART 1: GENERAL INFORMATION</b>				2. LOCATION OF THE PROPERTY ( <i>street, city</i> )	
Local Telephone Number (      )      Fax Number (      )					
Email Address					
Enter location of general ledger and all related accounting records ( <i>include zip code</i> ):					
STREET		CITY	STATE	ZIP	When did you start business at this location? DATE:
<b>PART 2: LEASED PROPERTY</b>					<b>ASSESSOR'S USE ONLY</b>
3. Do you own the personal property (i.e., household furniture and personal effects) located at your short term rental property location? <input type="checkbox"/> Yes <input type="checkbox"/> No					
If NO, list below NAME AND ADDRESS OF OWNER AND DESCRIPTION OF SUCH PROPERTY					
<b>PART 3: DECLARATION OF PERSONAL PROPERTY BELONGING TO YOU</b> (use Schedule A on page 2 to complete totals below)					
4. Supplies		Enter cost estimate of supplies on hand available to rental guests			
		\$			
5. Furniture & Belongings		Enter total costs from page 2			
		\$			
6. Kitchen Appliances		Enter total costs from page 2			
		\$			
7. Other Equipment		Enter total costs from page 2			
		\$			
GRAND TOTAL PERSONAL PROPERTY		\$			

### OWNERSHIP TYPE ( ☒ )

- ☐ Homeowner  
☐ Proprietorship  
☐ Partnership  
☐ Corporation  
☐ Other:

\_\_\_\_\_

### DECLARATION BY ASSESSEE

**Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.**

*I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2025.*

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT		DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT ( <i>typed or printed</i> )		TITLE
NAME OF LEGAL ENTITY ( <i>other than DBA</i> ) ( <i>typed or printed</i> )		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS ( <i>typed or printed</i> )	TELEPHONE NUMBER (      )	TITLE

THIS STATEMENT SUBJECT TO AUDIT  
INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH THE STATE BOARD OF EQUALIZATION

**SCHEDULE A – COST DETAIL: FURNITURE & EQUIPMENT****Table to itemize belongings**

Section 1(a) of article XIII of the California Constitution provides that all property is taxable unless otherwise exempted. Therefore, all home furnishings that are used in a short-term rental property – including dishware, sofas, mattresses, and bedding – are subject to personal property taxes.

One by one, please list EACH ITEM per room contained in the short-term rental property and estimate cost and year that items were acquired.

Year acquired	<b>Bedroom #1</b> <i>furniture &amp; belongings</i>	Original cost	Year acquired	<b>Living area</b> <i>furniture &amp; belongings</i>	Original cost	Year acquired	<b>Kitchen appliances</b> (Do not include built-in appliances)	Original cost
	Mattress			Sofa			Dishwasher	
	Box Spring			Chairs			Refrigerator	
	Bedframe/headboard			Rug			Stove	
	Pillows and bedding			TV			Microwave	
	Duvet cover/blanket			Table			Toaster	
	Bureau/chest of drawers			Storage chest of drawers			Coffee maker	
	Nightstand/bedside table			Table lamp			Blender	
	Rug			Floor lamp			Ice maker	
	Mirror			Mirror			Other	
	Table lamp			Artwork: painting/picture				
	Floor lamp			Clocks				
	Artwork: painting/picture			Internet modem/router				
	TV			Gaming console(s)/DVD				
	Other			Wi-Fi/networking devices				
				Other				
1.	Total		4.	Total		7.	Total	
Year acquired	<b>Bedroom #2</b> <i>furniture &amp; belongings</i>	Original cost	Year acquired	<b>Dining &amp; Kitchen</b> <i>furniture &amp; belongings</i>	Original cost	Year acquired	<b>Other equipment</b>	Original cost
	Mattress			Dishware			Clothes washer	
	Box Spring			Flatware			Clothes dryer	
	Bedframe/headboard			Pots and pans			Vacuum cleaner	
	Pillows and bedding			Knives/cooking utensils			Computer(s)	
	Duvet cover/blanket			Table			Bike(s)	
	Bureau/chest of drawers			Chairs			Sports equipment	
	Nightstand/bedside table			Rug			Portable BBQs	
	Rug			Table lamp			Security system(s)	
	Mirror			Floor lamp			Outdoor playground	
	Table lamp			Mirror			Patio furniture	
	Floor lamp			Artwork: painting/picture			Gazebo	
	Artwork: painting/picture			Clocks			Portable hot tub	
	TV			Telephones			Pool equipment	
	Other			Other			Electric vehicle charger(s)	
							Portable heater(s)/air conditioner(s)	
							Rollaway beds	
							Other	
2.	Total		5.	Total		8.	Total	
Year acquired	<b>Bedroom #3</b> <i>furniture &amp; belongings</i>	Original cost	Year acquired	<b>Bathroom</b> <i>furniture &amp; belongings</i>	Original cost	<p>Add up TOTAL COSTS for FURNITURE &amp; BELONGINGS as listed in both the left and center columns and carry forward the total sum to the <b>front page, line 5.</b></p> <p>Add up TOTAL COSTS for APPLIANCES as listed in the upper right column and carry forward the total sum to the <b>front page, line 6.</b></p> <p>Add up TOTAL COSTS for EQUIPMENT as listed in the mid right column and carry forward the total sum to the <b>front page, line 7.</b></p> <p><b>Please attach additional schedules if there are more bedrooms or other rooms not indicated.</b></p>		
	Mattress			Bath towels				
	Box Spring			Hand towels				
	Bedframe/headboard			Bath mat(s) and rug(s)				
	Pillows and bedding			Blow dryer				
	Duvet cover/blanket			Other				
	Bureau/chest of drawers							
	Nightstand/bedside table							
	Rug							
	Mirror							
	Table lamp							
	Floor lamp							
	Artwork: painting/picture							
	TV							
	Other							
3.	Total		6.	Total				

**OFFICIAL REQUEST**

DO NOT RETURN THESE INSTRUCTIONS

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable business property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

If you own taxable personal property in any other county whose aggregate cost is \$100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not you are requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor regardless of aggregate cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION BY ASSESSEE" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain **all** the information requested by the statement and these instructions. The attachments must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-STR.

<b>THIS STATEMENT IS SUBJECT TO AUDIT.</b>	<b>THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.</b>	<b>IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.</b>
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**INSTRUCTIONS***(complete the statement as follows)*

**NAME.** If the information has been preprinted by the Assessor, make necessary corrections. **INDIVIDUALS**, enter the last name first, then the first name and middle initial. **PARTNERSHIPS** must enter at least two names, showing last name, first name and middle initial for each partner. **CORPORATIONS** report the full corporate name. If the business operates under a **DBA** (Doing Business As) or **FICTITIOUS NAME**, enter the DBA (Fictitious) name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

**Part I: GENERAL INFORMATION**

**LOCATION OF RECORDS** — Enter the address or addresses at which your general ledger and all related accounting records are maintained and available for audit. If you enter your tax agent or representative's address, indicate whether all or only part of the records are at that address, and the location of the remainder, if applicable.

**LOCATION OF THE PROPERTY.** Enter the complete street address. Forms for additional rental locations will be furnished upon request.

**Part II: LEASED PROPERTY**

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address. If it is leased furniture or appliances, read your agreement carefully and enter A (Lessor) or B (Lessee), and whether lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

1. **LEASED EQUIPMENT.** Report the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in Schedule A (*see No. 3, below*).
2. **LEASE-PURCHASE OPTION EQUIPMENT.** Report here all furniture and appliances acquired on lease-purchase option on which the **final payment remains to be made**. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. **If final payment has been made**, report full cost in Schedule A (*see No. 3, below*).
3. **CAPITALIZED LEASED EQUIPMENT.** Report here all leased furniture and appliances that have been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). **Do not** include in Schedule A unless final payment has been made.

### Part III: DECLARATION OF PERSONAL PROPERTY BELONGING TO YOU

Report full cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value.

**LINE 4. SUPPLIES.** Report supplies on hand, such as stationery and office supplies, utensils and dishware, cleaning supplies, napkins and paper towels, etc., at their current replacement costs.

**LINE 5. FURNITURE AND BELONGINGS, APPLIANCES, AND OTHER EQUIPMENT.** Enter sum of total costs from Schedule A for furniture and belongings, lines 1-6. (*see instructions for Schedule A: furniture and belongings*).

**LINE 6. KITCHEN APPLIANCES.** Enter sum of total costs from Schedule A for kitchen appliances, line 7. (*see instructions for Schedule A: kitchen appliances*).

**LINE 7. OTHER EQUIPMENT.** Enter sum of total costs from Schedule A for other equipment, line 8. Describe and report the cost of tangible property not reported elsewhere on this form.

### SCHEDULE A — COST DETAIL: FURNITURE AND EQUIPMENT

**Do not** include property already reported in Part II.

Enter in the appropriate column the cost of your furniture and belongings, appliances, and other equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in PART II). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10, of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the furniture, appliances, or equipment. Exclude the cost of furniture, kitchen appliances, and equipment actually removed from the site. The cost of furniture, kitchen appliances, and equipment retired but not removed from the site must be reported.

**Furniture and Belongings** include, but are not limited to: Mattresses, Box Springs, Bedframes/Headboards, Pillows and Bedding, Duvet Covers/Blankets, Bureaus/Chest of Drawers/Dressers, Nightstands/Bedside Tables, Rugs, Mirrors, Table Lamps, Floor Lamps, Artwork (Paintings, Pictures, etc.), Televisions, Sofas/Couches, Tables, Chairs, Storage Chests, Clocks, Internet Modems, Routers, Gaming Consoles, DVDs and DVD Players, Networking Devices, Dishware, Flatware, Pots and Pans, Knives/Cooking Utensils, Telephones, Bath Towels, Hand Towels, Bath Mat(s)/Rug(s), Blow Dryers, and any other similar furniture and belongings not reported elsewhere on this form and located and used in the subject short-term rental property. **Do not** include installed carpeting or drapes as furniture; such items are considered part of the building.

**Kitchen Appliances** include, but are not limited to: Dishwashers, Refrigerators, Stoves, Ovens, Microwaves, Toasters, Coffee Makers, Blenders, Ice Makers, Waffle Makers, and any other similar kitchen appliances that are not built-in and located and used in the subject short-term rental property. **Do not** include built-in appliances.

**Other Equipment** includes, but is not limited to: Clothes Washers and Dryers, Vacuum Cleaners, Computers, Bicycles, Sports Equipment, Portable Barbecues, Security Systems, Outdoor Playgrounds, Patio Furniture, Gazebos, Portable Hot Tubs, Pool Equipment, Electric Vehicle (EV) Chargers, Portable Heaters, Portable Air Conditioners, Rollaway Beds, and any other similar equipment not reported elsewhere on this form and located and used in the subject short-term rental property.

If necessary, asset titles in Schedule A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

To report more acquisitions, you **must** attach a separate schedule detailing the cost of such equipment by year(s) of acquisition. Enter the total cost of all such acquisitions along with other reported costs.

### DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company** (LLC), the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.