

# Memorandum

To: Mr. Ramon J. Hirsig  
Executive Director

Date: July 2, 2010

From: David J. Gau, Deputy Director  
Property and Special Taxes Department

Subject: *Board Meeting, July 2010*  
*Item N*  
*Administrative Session*  
*Property Tax Forms*

I am requesting that the attached property tax forms be submitted to the Board for adoption. Government Code section 15606 requires that the Board prescribe and enforce the use of all forms for the assessment of property for taxation, including forms to be used for the application for reduction in assessment. Pursuant to that mandate, staff worked with the California Assessors' Association Forms Subcommittee in the development of the attached revised property tax forms.

Board staff has undertaken a project to review, update, standardize, and provide property tax forms to county assessors in electronic formats in an effort to encourage counties to place the forms on their websites for their taxpayers' use. An auxiliary website was created where downloadable files for the property tax forms have been posted for easy access by county assessors. The location of the auxiliary website has been provided to county assessors only.

Staff has reworked the appearance of some of the forms to conform to agency standards for readability and ease of use and to accommodate posting to the Internet to encourage taxpayers to file electronically. Revisions specific to a particular form are shown in brackets following the title of the form.

- BOE-58-AH      *Claim for Reassessment Exclusion for Transfer Between Parent and Child*  
[Revised to delete language regarding \$175 processing fee, since this fee is appropriate only in counties that have an ordinance in place.]
- BOE-60-AH      *Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling*  
[Revised to include language in the instructions regarding prospective relief provisions.]
- BOE-62          *Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling*  
[Revised to include language regarding the necessity to include a Certificate of Disability with the claim form.]

- BOE-62-A *Certificate of Disability*  
[Revised to require that the physician provide the date of disability and a description of the patient's disability.]
- BOE-65-P *Claim for Intracounty Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor-Declared Disaster*  
[Revised to add language pursuant to the provisions of Senate Bill 824 (Stats. 2009, Ch. 67) whereby land and improvements are treated as separate units in meeting the "substantially damaged or destroyed" threshold of 50 percent for purposes of qualifying for disaster relief.]
- BOE-65-PT *Claim for Intercounty Transfer of Base Year Value from Principal Residence Damaged or Destroyed in a Governor-Declared Disaster to Replacement Property*  
[Revised to add language pursuant to the provisions of Senate Bill 824 (Stats. 2009, Ch. 67) whereby land and improvements are treated as separate units in meeting the "substantially damaged or destroyed" threshold of 50 percent for purposes of qualifying for disaster relief.]
- BOE-260 *Certificate and Affidavit for Exemption of Work of Art*  
[Revised to add zip code reference and to make minor grammatical changes.]
- BOE-260-A *Certificate and Affidavit for Exemption of Certain Aircraft*  
[Revised to add zip code reference and to make minor grammatical changes.]
- BOE-260-B *Claim for Exemption from Property Taxes of Aircraft of Historical Significance*  
[Revised to clarify exemption requirements for an aircraft purchased during the last days of a year and to make minor grammatical changes.]
- BOE-261-D *Servicemembers Civil Relief Act Declaration*  
[Revised to accommodate the change from the Soldiers and Sailors Civil Relief Act to the Servicemembers Civil Relief Act and to cite the revised section reference; and to add requirement for social security numbers.]
- BOE-261-G *2011 Claim for Disabled Veterans' Property Tax Exemption*  
[Revised to simplify the language regarding the two disabled veterans' exemption levels.]
- BOE-261-GNT *2011 Disabled Veterans' Exemption Change of Eligibility Report*  
[Revised to simplify the language regarding the two disabled veterans' exemption levels.]
- BOE-263-B *Lessees' Exemption Claim*  
[Revised to delete the requirement that the lessee must obtain a signed affidavit from the lessor before the lessee's claim could be approved. Revised questions to capture essential information that was previously contained on the affidavit.]

- BOE-264-AH *College Exemption Claim*  
[Revised to simplify the language of whether the exemption is being claimed on both land and buildings.]
- BOE-265-NT *Cemetery Exemption Change in Eligibility or Termination Notice*  
[Revised to update for dates and to make minor grammatical changes.]
- BOE-267-S *Religious Exemption*  
[Revised to simplify the language regarding additional land requirements.]
- BOE-267-SNT *Religious Exemption Change in Eligibility or Termination Notice*  
[Revised to update for dates and to make minor grammatical changes.]
- BOE-270-AH *Exhibition Exemption Claim from Property Taxes*  
[Revised to change form title.]
- BOE-571-A *Agricultural Property Statement for 2011*  
[Revised to add line and instructions for "construction in progress" to conform to similar requirement on the Business Property Statement. Updated dates and made minor grammatical correction.]
- BOE-571-F *Agricultural Property Statement for 2011*  
[Revised to add line and instructions for "construction in progress" to conform to similar requirement on the Business Property Statement. Updated dates and made minor grammatical correction.]
- BOE-571-S *Business Property Statement for 2011, Short form*  
[Revised Schedule A and instructions to accommodate Board-adopted assessment practices for non-production computers. Updated dates and made minor grammatical correction.]
- BOE-576-D *Vessel Property Statement*  
[Revised to rearrange sequence of questions, and added statement regarding ownership by LLC. Revised instructions to reflect change from Soldiers and Sailors Civil Relief Act to Servicemembers Civil Relief Act.]
- BOE-577 *Aircraft Property Statement*  
[Revised to add statements regarding common carriage and to clarify abbreviations used on the form. Added statement regarding ownership by LLC. Revised instructions to reflect change from Soldiers and Sailors Civil Relief Act to Servicemembers Civil Relief Act.]

Please place these forms on the Board's July 2010 Administrative Session for approval.

DJG:sk  
Attachment

cc: Ms. Diane Olson

Approved: \_\_\_\_\_  
Ramon J. Hirsig, Executive Director

**BOARD APPROVED**  
at the \_\_\_\_\_ Board Meeting

\_\_\_\_\_  
Diane Olson, Chief  
Board Proceedings

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD**

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



**A. PROPERTY**

ASSESSOR'S PARCEL 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)

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

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

1. Print full name(s) of transferor(s) \_\_\_\_\_
2. Social security number(s) \_\_\_\_\_
3. Family relationship(s) to transferee(s) \_\_\_\_\_  
 If adopted, age at time of adoption \_\_\_\_\_
4. Was this property the transferor's principal residence?  Yes  No  
 If **yes**, please check which of the following exemptions was granted or was eligible to be granted on this property:  
 Homeowners' Exemption  Disabled Veterans' Exemption
5. Have there been other properties that qualified for this exclusion?  Yes  No  
 If **yes**, please attach a list of all previous transfers that qualified for this exclusion. (This list should include for each property: the County, Assessor's parcel number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principal residence must be identified.)
6. Was only a partial interest in the property transferred?  Yes  No If **yes**, percentage transferred \_\_\_\_\_ %
7. Was this property owned in joint tenancy?  Yes  No
8. If the transfer was through the medium of a trust, you **must** attach a copy of the trust.

**CERTIFICATION**

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

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ( )
CITY, STATE, ZIP	E-MAIL ADDRESS

(Please complete applicable information on reverse side.)

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

1. Print full name(s) of transferee(s) \_\_\_\_\_

2. Family relationship(s) to transferor(s) \_\_\_\_\_

If adopted, age at time of adoption \_\_\_\_\_

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

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

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

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

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

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

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

**CERTIFICATION**

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

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	DATE
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER (      )
CITY, STATE, ZIP	E-MAIL ADDRESS

**Note:** The Assessor may contact you for additional information.

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

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

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

NAME	RELATIONSHIP

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

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

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

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

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

(INTRACOUNTY AND INTERCOUNTY, WHEN APPLICABLE)

## A. REPLACEMENT DWELLING

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

Was the new construction described performed on a replacement dwelling which has already been granted the benefit under section 69.5 within the past two years?  Yes  No

If yes, what was the date of your original claim? \_\_\_\_\_

## B. ORIGINAL (FORMER) PROPERTY

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

Was this property your principal place of residence?  Yes  No

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

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

Was this property substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state?  Yes  No

If yes, what was the date of the misfortune or calamity? \_\_\_\_\_

## C. CLAIMANT INFORMATION (please print)

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

Have either you or your spouse previously been granted relief under section 69.5 because of disability?  Yes  No

## CERTIFICATION

I/We certify (or declare) under penalty of perjury under the laws of the State of California that: (1) neither of the claimant(s) above have previously been granted relief under section 69.5; (2) as a claimant/occupant I/we occupy the replacement dwelling described as my/our principal place of residence; and (3) the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.

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

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

**Note:** Unless you become disabled at a later date, this may be a one-time only exclusion.

All information provided on this form is subject to verification.

**IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.  
THIS CLAIM IS NOT SUBJECT TO PUBLIC INSPECTION**

## GENERAL INFORMATION

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

In addition, to qualify for transfer of a base year value to a replacement dwelling all the following requirements must be met: (1) the replacement dwelling must be purchased or newly constructed within two years of the sale of the original property; (2) the original property must be subject to reappraisal at its current fair market value in accordance with sections 110.1 or 5803 of the Revenue and Taxation Code or must receive a transferred base year value as determined in accordance with sections 69, 69.3 or 69.5 of the Revenue and Taxation Code, because the property qualifies as a replacement residence; and (3) a claim for relief must be filed within 3 years of the date a replacement dwelling is purchased or new construction of that replacement dwelling is completed. **If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim.** If you sold the original property to your parent, child, or grandchild and that person filed a claim for the parent-child or grandparent-grandchild change in ownership exclusion, then you may not transfer your base year value under section 69.5.

In general, *equal or lesser value* means that the fair market value of a replacement property on the date of purchase or completion of construction does not exceed **100 percent** of market value of original property as of its date of sale if a replacement dwelling is purchased **before** an original property is sold; **105 percent** of market value of original property as of its date of sale if a replacement dwelling is purchased within one year **after** the sale of the original property; **110 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased within the **second year after** the sale of the original property.

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

If you are filing a claim for **additional treatment** under section 69.5 as the result of new construction performed on a replacement dwelling which has already been granted the benefit, you must complete the reverse side of this form. You may be eligible if the new construction is completed within two years of the date of sale of the original property; you have notified the Assessor in writing of the completion of new construction within 30 days after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement dwelling at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original property as of its date of sale.

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

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

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

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

*(Please complete applicable information on reverse side.)*

**DISABLED PERSONS CLAIM FOR TRANSFER  
OF BASE YEAR VALUE TO REPLACEMENT DWELLING  
(INTRACOUNTY AND INTERCOUNTY, WHEN APPLICABLE)**

Include form BOE-62-A, *Certificate of Disability*, when filing this form.

**A. REPLACEMENT DWELLING**

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

Is the new construction described above the result of new construction performed on a replacement dwelling which has already been granted the benefit under section 69.5 within the past two years?  Yes  No If **yes**, what was the date of your original claim? \_\_\_\_\_

**B. ORIGINAL (FORMER) PROPERTY**

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

Was this property your principal place of residence?  Yes  No

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

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

If **yes**, please explain: \_\_\_\_\_

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

**C. CLAIMANT INFORMATION (please print)**

NAME OF CLAIMANT	SOCIAL SECURITY NUMBER
NAME OF SPOUSE ( <i>provide if the spouse is a record owner of the replacement dwelling</i> )	SOCIAL SECURITY NUMBER

Have either you or your spouse previously been granted relief under section 69.5 because of age?  Yes  No  
If **yes**, what is the initial date of disability as determined by a physician? \_\_\_\_\_

**CERTIFICATION**

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

SIGNATURE OF CLAIMANT	DATE
SIGNATURE OF SPOUSE	DATE
HOME PHONE NUMBER ( )	DAYTIME PHONE NUMBER ( )
MAILING ADDRESS	E-MAIL ADDRESS

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

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

## GENERAL INFORMATION

California law allows any person who is severely and permanently disabled, as defined below, (at the time of sale of original/former residence) and who resides in a property eligible for the homeowners' exemption (place of residence) or currently receiving the disabled veterans' exemption to transfer the base year value of the principal residence to a replacement dwelling of equal or lesser value within the same county. In addition, to qualify for transfer of a base year value to a replacement dwelling all the following requirements must be met: (1) The replacement dwelling must have been acquired or newly constructed on or after June 6, 1990 (except transfers between counties — see below); (2) the replacement dwelling must be purchased or newly constructed within two years of the sale of the original (former) residence; (3) the original property must be subject to reappraisal at its current fair market value in accordance with section 110.1 or 5803 of the Revenue and Taxation Code or must receive a transferred base year value as determined in accordance with sections 69, 69.3 or 69.5 of the Revenue and Taxation Code, because the property qualifies as a replacement residence; and (4) a claim for relief must be filed within 3 years of the date a replacement dwelling is purchased or new construction of that replacement dwelling is completed. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim. If you sold the original property to your parent, child, or grandchild and that person filed a claim for the parent-child or grandparent-grandchild change in ownership exclusion, then you may not transfer your base year value under section 69.5.

If you are filing a claim for **additional treatment** under section 69.5 as the result of new construction performed on a replacement dwelling which has already been granted the benefit, you must complete the reverse side of this form. You may be eligible if the new construction is completed within two years of the date of sale of the original property; you have notified the Assessor in writing of the completion of new construction within 30 days after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement dwelling at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original property as of its date of sale.

In general, *equal or lesser value* of a replacement dwelling has been defined as: **100 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased **before** an original property is sold; **105 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased within one year **after** the sale of the original property; **110 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased within the **second year after** the sale of the original property.

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

If you feel you qualify for this exclusion, you must provide certification, signed by a licensed physician or surgeon of the appropriate specialty, that you are severely and permanently disabled and complete the reverse side of this form. You must also provide either of the following:

- Certification (form BOE-62-A), signed by a licensed physician or surgeon of appropriate specialty, stating the specific reasons that the disability necessitates the move to a replacement property and that the replacement dwelling meets the disability-related requirements, including any locational requirements. In lieu of such a certification, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move to the replacement dwelling is to satisfy identified disability-related requirements, or
- Evidence substantiating that the primary purpose of the move to the replacement dwelling is to alleviate financial burdens caused by the disability. Alternatively, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttable presumed that the primary purpose of the move is to alleviate the financial burdens caused by the disability.

Revenue and Taxation Code section 74.3(b) defines a severely and permanently disabled person as ". . . any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, that results in a functional limitation as to employment or substantially limits one or more major life activity of that person, and that has been diagnosed as permanently affecting the person's ability to function, including, but not limited to, any disability or impairment that affects sight, speech, hearing, or the use of any limbs."

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

Generally, claimants will be granted property tax relief under section 69.5 of the Revenue and Taxation Code only once. However, the Legislature created an exception to this one-time-only clause. If a person becomes disabled **after** receiving the property tax relief for age, the person may transfer the base year value a second time because of the disability.

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

**CERTIFICATE OF DISABILITY**

The claimant listed below has applied to transfer his or her property tax base to a replacement property as provided by section 69.5 of the Revenue and Taxation Code. In order to qualify for this one-time tax benefit, a licensed physician or surgeon of appropriate specialty must certify the disability of the claimant, or claimant's spouse, is both severe and permanent. The definition for a severely and permanently disabled person is, "... any person who has a physical disability or impairment, whether from birth or reason of accident or disease, including, but not limited to, any disability or impairment which affects sight, speech, hearing or use of any limbs and which results in a functional limitation as to employment or substantially limits one or more major life activities of that person, and which has been diagnosed as permanently affecting the person's ability to function." (Revenue and Taxation Code section 74.3)

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

Patient's Name: \_\_\_\_\_ Date of disability: \_\_\_\_\_

Description of patient's disability: \_\_\_\_\_

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

I am a licensed  physician  surgeon. My specialty is: \_\_\_\_\_

**CERTIFICATION**

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

PHYSICIAN'S SIGNATURE ▶	DATE
PHYSICIAN'S NAME (print or type)	DAYTIME PHONE NUMBER ( )

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

CLAIMANT'S NAME	SPOUSE'S NAME
PROPERTY ADDRESS	ASSESSOR'S PARCEL NUMBER

**CERTIFICATE OF DISABILITY** (check A or B)

A: 1. The claimant or spouse must describe in his or her own words how the replacement dwelling meets the disability-related requirements identified in Part I. (Part I must be completed by a physician):

**AND**

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

**OR**

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

SIGNATURE OF CLAIMANT ▶	DAYTIME PHONE NUMBER ( )	DATE
SIGNATURE OF SPOUSE ▶	DAYTIME PHONE NUMBER ( )	DATE
E-MAIL ADDRESS		



## GENERAL INFORMATION

Revenue and Taxation Code Section 69 allows owners who own property to transfer the base year value of the original property that has been substantially damaged or destroyed by a disaster to comparable property. The following requirements must be met:

1. The disaster must be a major misfortune or calamity in an area proclaimed by the Governor to be in a state of disaster as a result of the misfortune or calamity;
2. The replacement property must have been acquired or newly constructed within five years after the date of the disaster (including land); and
3. The buyer of the replacement property must have been the owner of the damaged property. Property is considered damaged or destroyed if it sustains physical damage amounting to more than 50 percent of its full cash value immediately prior to the disaster. Includes diminution in value resulting from disaster caused permanent restricted access.

Property is substantially damaged if the land or the improvements sustain physical damage amounting to more than 50 percent of its full cash value immediately prior to the disaster.

The replacement property must be substantially equivalent to the original. A general definition of substantially equivalent is similar in size, utility, function, and zoning.

In general, the factored base value of the original property will be applied to the replacement provided that the fair market value of a replacement property on the date of purchase or completion of construction does not exceed 120 percent of full cash value or fair market value of the original property immediately prior to the date of disaster.

If the full cash value of the replacement property exceeds 120 percent of the full cash value of the original damaged property, then the amount of the full cash value over 120 percent shall be added to the factored base year value of the original parcel. Once the factored base year value is transferred to the replacement property, the damaged property will be reassessed at the lower of its full cash value or the retained factored base year value.

If the full cash value of the replacement property is less than the factored base year value of the original damaged parcel, then the lower value of the new replacement property shall become the factored base value of the replacement parcel.

If, after the factored base year value is transferred, reconstruction occurs on the damaged property, the new construction shall be assessed at full cash value.

The provision allowing the transfer of the base year value from a substantially damaged parcel to a replacement property may be used only once. Also, co-owners of an original parcel may not independently transfer the original value to two separate properties.

The acquisition of an ownership interest in a legal entity that, directly or indirectly, owns real property is not an acquisition of replacement property under the law.

For further information, contact the Assessor's Office.

**CLAIM FOR INTERCOUNTY TRANSFER OF  
BASE YEAR VALUE FROM PRINCIPAL RESIDENCE  
DAMAGED OR DESTROYED IN A GOVERNOR-  
DECLARED DISASTER TO REPLACEMENT  
PROPERTY**

**A. REPLACEMENT PROPERTY:**

ASSESSOR'S PARCEL NUMBER		
PROPERTY ADDRESS		CITY
DATE OF PURCHASE	PURCHASE PRICE	RECORDER'S DOCUMENT NUMBER
DATE OF COMPLETION OF NEW CONSTRUCTION		COST OF NEW CONSTRUCTION

Is this property your principal place of residence?  Yes  No

**B. ORIGINAL (FORMER) PROPERTY:**

ASSESSOR'S PARCEL NUMBER		DATE OF DISASTER	
PROPERTY ADDRESS	CITY	COUNTY	

Was this property your principal place of residence?  Yes  No

**NOTE:** You must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of the disaster.

Was there any new construction to the original property between the date of those tax bill(s) and the date of disaster?  Yes  No  
If **Yes**, please explain:

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**C. CLAIMANT INFORMATION**

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

SIGNATURE OF CLAIMANT	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER (     )
CITY, STATE, ZIP	E-MAIL ADDRESS

All information provided on this claim is subject to verification. If you have any questions about this form, please contact the Assessor's office.

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

## GENERAL INFORMATION

California law allows any individual or individuals who reside in an original property (i.e., principal place of residence) to transfer the base year value of the original property that has been substantially damaged or destroyed by a disaster to a replacement property (i.e., principal place of residence) **of equal or lesser value** in another county that has adopted an ordinance allowing such transfers. The following requirements must be met:

1. the disaster must be a major misfortune or calamity in an area subsequently proclaimed by the Governor to be in a state of disaster as a result of the misfortune or calamity;
2. the replacement property must have been acquired or newly constructed within three years after the date of the disaster (including land);
3. a claim for relief must be filed **within three years** after the replacement property is acquired or newly constructed.

Property is substantially damaged if the land or the improvements sustain physical damage amounting to more than 50 percent of its full cash value immediately prior to the disaster.

In general, "equal or lesser value" means the fair market value of a replacement property on the date of purchase or completion of construction does not exceed:

1. 105 percent of full cash value or fair market value of the original property immediately prior to the date of disaster if a replacement property is purchased or newly constructed with the **first year** following the date of the damage or destruction of the original property;
2. 110 percent of full cash value or fair market value of the original property immediately prior to the date of disaster if a replacement property is purchased or newly constructed with the **second year** following the date of the damage or destruction of the original property; or
3. 115 percent of full cash value or fair market value of the original property immediately prior to the date of disaster if a replacement property is purchased or newly constructed within the **third year** following the date of the damage or destruction of the original property.

TRANSFERS BETWEEN COUNTIES ARE ALLOWED ONLY IF THE COUNTY IN WHICH THE REPLACEMENT PROPERTY IS LOCATED HAS PASSED AN AUTHORIZING ORDINANCE.

The acquisition of an ownership interest in a legal entity that, directly or indirectly, owns real property is not an acquisition of replacement property under the law.



## PROVISIONS OF THE REVENUE AND TAXATION CODE

**217.** (a) Except as provided in subdivision (d), the following articles of personal property that have been made available for display in a publicly owned art gallery or museum, or a museum that is regularly open to the public and that is operated by a nonprofit organization that qualifies for exemption pursuant to Section 23701d, shall be exempt from taxation:

(1) Original paintings in oil, mineral, water, vitreous enamel, or other colors, pastels, original mosaics, original drawings and sketches in pen, ink, pencil, or watercolors, or works of the free fine arts in any other media including applied paper and other materials, manufactured or otherwise, that are used on collages, artists' proof etchings unbound, and engravings and woodcuts unbound, lithographs, or prints made by other hand transfer processes unbound, or original sculptures or statuary. As used in this subdivision:

(A) "Sculpture" and "statuary" shall include professional productions of sculptors only whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, metal, or other materials, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, alabaster, or from metal, or other materials, or cast in bronze or other metal or substance, or from wax or plaster, or constructed from any material or made in any form as the professional productions of sculptors, only.

(B) "Original" when used to modify the words "sculptures" and "statuary" shall include the original work or model and the first 10 castings, replicas, or reproductions made from the sculptor's original work or model, with or without a change in scale, regardless of whether or not the sculptor is alive at the time the castings, replicas, or reproductions are completed.

(C) "Painting," "mosaic," "drawing," "work of the free fine arts," "sketch," "sculpture," and "statuary" shall not include any articles of utility, articles designed for industrial use, or any articles that are made wholly or in part by stenciling or any other mechanical process.

(D) "Etchings," "engravings," "woodcuts," "lithographs," or "prints made by other hand transfer processes," shall include only works that are printed by hand from plates, stones or blocks etched, drawn, or engraved with handtools and do not include works that are printed from plates, stones or blocks etched, drawn, or engraved by photochemical or other mechanical processes.

(2) Original works of the free fine arts, that are not described in paragraph (1), are subject to regulations, as the board may prescribe, to prove that the article represents some school, kind, or medium of the free fine arts. As used in this paragraph, "original works of the free fine arts" shall not include any article of utility or any article designed for industrial use.

(b) When making a claim for an exemption pursuant to this section, a person claiming the exemption shall provide all information required and answer all questions in an affidavit, under penalty of perjury. The assessor may require additional proof of the facts stated before allowing the exemption. The affidavit shall be accompanied by a certificate of the director or other officer of the art gallery or museum in which the property for which an exemption is claimed under this section was made available for public display for the period specified in subdivision (e).

(c) Sections 255 and 260 shall be applicable to the exemption provided by this section.

(d) The exemption provided by subdivision (a) shall not apply to any work of art loaned by any person who holds works of art primarily for purposes of sale.

(e) The exemption provided by this section shall not apply unless the property was made available for public display in the art gallery or museum for a period of 90 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the property was first made available for public display less than 90 days prior to the lien date, the exemption may be granted if the person claiming the exemption certifies in writing that the property will be made available for public display for at least 90 days during the 12-month period commencing with the first day the property was made available for public display.

(f) For purposes of this section, "regularly open to the public" means that the gallery or museum was open to the public not less than 20 hours per week for not less than 35 weeks of the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the gallery or museum has been open for less than 35 weeks during the 12-month period immediately preceding the lien date or for less than 20 hours per week during that period, the exemption may be granted if the director or other officer of the gallery or museum certifies in writing that the gallery or museum will be open for not less than 20 hours per week for not less than 35 weeks during the 12-month period beginning with the day the gallery or museum was first opened.

(g) If a person certifies in writing that the property will be made available and the gallery or museum open for the periods specified in subdivisions (e) and (f), and the property is not so made available or the gallery or museum is not so opened, the exemption shall be canceled, and an escape assessment may be made as provided in Section 531.1.

**255. TIME TO FILE AFFIDAVITS.** Affidavits required for exemptions named in this article, except the homeowners' exemption, shall be filed with the assessor between the lien date and 5 p.m. on February 15.

**260. NONCOMPLIANCE WITH PROCEDURE.** If any person, claiming any exemption named in this article, fails to follow the required procedure, the exemption is waived by the person.

**CERTIFICATE AND AFFIDAVIT  
FOR EXEMPTION OF CERTAIN AIRCRAFT**

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

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

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**AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT**

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Under the provisions of section 217.1, Revenue and Taxation Code, certain aircraft which have been made available for display in a publicly owned aerospace museum, or in an aerospace museum regularly open to the public and operated by a nonprofit organization qualified for exemption under section 23701d of the Revenue and Taxation Code for a minimum period of 90 days during the 12-month period immediately preceding January 1 or for less than 90 days immediately preceding January 1 but which will be made available for 90 days during the 12-month period commencing with the first day the property was made available, shall be exempt from taxation.

NAME OF CLAIMANT

ADDRESS OF CLAIMANT

DAYTIME TELEPHONE NUMBER

( )

LOCATION OF THE AIRCRAFT AS OF 12:01 A.M., JANUARY 1

NAME OF AEROSPACE MUSEUM **IN** WHICH THE PROPERTY WAS MADE AVAILABLE FOR DISPLAY

DIRECTOR'S OR OFFICER'S NAME

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

NATURE OF THE AIRCRAFT FOR WHICH EXEMPTION IS CLAIMED [check the appropriate box(es); additional aircraft may be listed on a separate sheet, with nature and description of aircraft]

- AIRCRAFT WHICH HAVE BEEN RESTORED OR MAINTAINED, WHETHER CURRENTLY CERTIFIED OR NOT FOR FLIGHT PURPOSES  
 AIRCRAFT DONATED IN PERPETUITY TO THE AEROSPACE MUSEUM

DESCRIBE THE AIRCRAFT IN SUFFICIENT DETAIL TO IDENTIFY (Make, Model, Year, and FAA or tail number)

DOES CLAIMANT HOLD THE AIRCRAFT CLAIMED HERE PRIMARILY FOR PURPOSES OF SALE?

- YES  NO

**CERTIFICATION OF CLAIMANT**

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

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE

E-MAIL ADDRESS

**CERTIFICATION OF MUSEUM DIRECTOR OR OFFICER**

The aircraft described above was made available for display from \_\_\_\_\_, 20\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_.  
 (If additional aircraft are listed on an attachment, the director or officer must sign this certificate and each attachment.)

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

SIGNATURE OF DIRECTOR OR OFFICER

TITLE

DATE

DIRECTOR OR OFFICER OF (publicly owned aerospace museum or aerospace museum open to public and operated by a nonprofit organization)

LOCATED AT (address)

E-MAIL ADDRESS

## PROVISIONS OF THE REVENUE AND TAXATION CODE

**217.1.** (a) Except as provided in subdivision (d), the following articles of personal property that are made available for display in a publicly owned aerospace museum, or an aerospace museum that is regularly open to the public and that is operated by a nonprofit organization that qualifies for exemption pursuant to Section 23701d, shall be exempt from taxation:

- (1) Aircraft that have been restored or maintained, whether currently certified or not for flight purposes.
- (2) Aircraft donated in perpetuity to the aerospace museum.

(b) When making a claim for an exemption pursuant to this section, a person claiming the exemption shall give all information required and answer all questions in an affidavit, and shall subscribe and swear to the affidavit, under penalty of perjury. The assessor may require additional proof of the facts stated before allowing the exemption. The affidavit shall be accompanied by a certificate of the director or other officer of the aerospace museum in which the property for which an exemption is claimed under this section was made available for public display for the period specified in subdivision (e).

(c) For the 1984-85 assessment year and each assessment year thereafter, the provisions of Sections 255 and 260 shall be applicable to the exemption provided by this section.

(d) The exemption provided by subdivision (a) shall not apply to any aircraft loaned by any person who holds aircraft primarily for purposes of sale.

(e) The exemption provided by this section shall not apply unless the property was made available for public display in the aerospace museum for a period of 90 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the property was first made available for public display less than 90 days prior to the lien date, the exemption may be granted if the person claiming the exemption certifies in writing that the property will be made available for public display for at least 90 days during the 12-month period commencing with the first day the property was made available for public display.

(f) For purposes of this section, "regularly open to the public" means that the aerospace museum was open to the public not less than 20 hours per week for not less than 35 weeks of the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the aerospace museum has been open for less than 35 weeks during the 12-month period immediately preceding the lien date or for less than 20 hours per week during that period, the exemption may be granted if the director or other officer of the aerospace museum certifies in writing that the aerospace museum will be open for not less than 20 hours per week for not less than 35 weeks during the 12-month period beginning with the date the aerospace museum was first opened.

(g) If a person certifies in writing that the property will be made available and the aerospace museum open for the periods specified in subdivisions (e) and (f), and the property is not so made available or the aerospace museum is not so opened, the exemption shall be canceled, and an escape assessment may be made as provided in Section 531.1.

(h) The exemption provided by this section shall be applicable for the 1979-80 fiscal year and each fiscal year thereafter.

**255. TIME TO FILE AFFIDAVITS.** Affidavits required for exemptions named in this article, except the homeowners' exemption, shall be filed with the assessor between the lien date and 5 p.m. on February 15.

**260. NONCOMPLIANCE WITH PROCEDURE.** If any person, claiming any exemption named in this article, fails to follow the required procedure, the exemption is waived by the person.







## 2011 CLAIM FOR DISABLED VETERANS' PROPERTY TAX EXEMPTION

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

CLAIMANT NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)		<b>FOR ASSESSOR'S USE ONLY</b>	
<div style="border: 1px solid black; height: 100px; width: 100%;"></div>		DATE RECEIVED _____	
		APPROVED <input type="checkbox"/> DENIED <input type="checkbox"/>	
<div style="border: 1px solid black; height: 100px; width: 100%;"></div>		REASON FOR DENIAL	
		<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
		ASSESSOR'S PARCEL NUMBER	
CLAIMANT'S NAME		SOCIAL SECURITY NUMBER	
SPOUSE'S NAME		SOCIAL SECURITY NUMBER	
STREET ADDRESS OF DWELLING (IF DIFFERENT FROM MAILING ADDRESS)		CITY	ZIP CODE
IF THE CLAIMANT IS AN UNMARRIED SURVIVING SPOUSE, ENTER THE NAME OF THE VETERAN AS SHOWN ON THE DISCHARGE DOCUMENTS		SOCIAL SECURITY NUMBER	

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

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

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

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

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

STATEMENTS

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

- 1. a. When did you acquire this property? (month/day/year)
b. Date you occupied or intend to occupy this property as your principal residence: (month/day/year)
c. Have you claimed the exemption on the home where you most recently resided? Yes No
If yes, see Question 1d below.
d. Has that home been sold or transferred? Yes No What is the address of that home, including the city and county where the home is located?
Address:
City: County:

- 2. a. Date filed for disability rating with the USDVA\*?
b. Date received disability rating from the USDVA\*?
c. Effective date of disability rating from the USDVA\*?
\*United States Department of Veteran Affairs

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

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

Telephone No. (8 a.m. - 5 p.m.) ( ) E-mail:

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM

DATE

## DISABLED VETERANS' EXEMPTION INFORMATION AND INSTRUCTIONS

### GENERAL INFORMATION

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

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

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

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

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

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

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

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

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

### DEADLINES FOR TIMELY FILINGS

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

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

**Alternatives 1b, 1c, and 1d:** The full exemption is available, prorated to the date of eligibility, if the filing is made on or before January 1 of the year next following the year in which 1) the disability rating was received, or 2) residency is established on a property already owned by the claimant, or 3) the veteran died due to a service-connected injury or disease, or 30 days after any such event, whichever is later. Thereafter, if an appropriate application for exemption is filed, 85 percent of the exemption available shall be allowed, subject to a four-year statute of limitations.

**Alternative 2:** The full exemption (up to the amount of the supplemental assessment), if any, is available if the filing is made by 5 p.m. on the 30th day following the Notice of Supplemental Assessment issued as a result of a change in ownership or completed new construction. If a claim is filed after the 30th day following the date of the Notice of Supplemental Assessment but on or before the date on which the first installment of taxes on the supplemental tax bill becomes delinquent, 90 percent of the exemption available shall be allowed. Thereafter, if an appropriate application for exemption is filed, 85 percent of the exemption shall be allowed subject to a four-year statute of limitations. If no supplemental notice is received, the claim must be filed on or before January 1 of the year next following the year in which the property was purchased.

### INSTRUCTIONS

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

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

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

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

## INSTRUCTIONS FOR STATEMENTS

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

Item 2. Please answer the applicable questions.

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

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

### Household Income (section 20504)

*Household income* means all income received by all persons of a household while members of such household. Include only the income of persons who were members of the household during the calendar year prior to the year of this claim (if the claim is for 2010, the income would be for the calendar year 2009.)

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

#### A. Household income includes:

(You will not be required to attach a list showing your income, but such a list should be retained by you for audit purposes.)

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

#### B. Adjustments to Income

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

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

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

## EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

<b>Lien Date</b>	<b>Basic Exemption *</b>	<b>Low-Income Exemption *</b>	<b>Low-Income Household Limit **</b>
<b>2010</b>	<b>\$115,060</b>	<b>\$172,592</b>	<b>\$51,669</b>
2009	\$114,634	\$171,952	\$51,478
2008	\$111,296	\$166,944	\$49,979
2007	\$107,613	\$161,420	\$48,325
2006	\$103,107	\$154,661	\$46,302
2005	\$100,000	\$150,000	\$44,907
2004	\$100,000	\$150,000	\$44,302
2003	\$100,000	\$150,000	\$42,814
2002	\$100,000	\$150,000	\$41,814
2001	\$100,000	\$150,000	\$40,000

\* Inflation indexing for the exemption amounts commenced on January 1, 2006.

\*\* Inflation indexing for the household income limit commenced on January 1, 2002.

**2011 DISABLED VETERANS' EXEMPTION  
CHANGE OF ELIGIBILITY REPORT**CLAIMANT NAME AND MAILING ADDRESS  
(Make necessary corrections to the printed name and mailing address)

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APN: \_\_\_\_\_

Dear Claimant:

Our records indicate that you have been receiving the Disabled Veterans' Exemption. Use this form only to notify the Assessor if you are no longer eligible for the exemption on this property. **Do not send in this form if you are still eligible and all information printed on the form is correct and up to date as of January 1, 2011. Note: If you believe you qualify for the Low-Income Exemption (see below), you must submit a new claim form to the Assessor by February 15.**

The laws governing the Disabled Veterans' Exemption provide that once you file a claim and receive the exemption you need not file each year as long as you continue to qualify. The law further provides that when a disabled veteran or surviving spouse is no longer eligible for exemption, the Assessor must be notified. A 25 percent penalty assessment for failure to so notify the Assessor is also part of the law.

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

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

If you are receiving the Basic Exemption because of blindness, the loss of two limbs, or because you are totally disabled, the exemption will remain in effect. **If you believe you qualify for the Low-Income Exemption, obtain a Disabled Veterans' Property Tax Exemption Claim Form, BOE-261-G, from the Assessor, complete it, and file it with the Assessor by February 15, 2011.**

**DISQUALIFYING CONDITIONS**

Sign and return this notice if one or more of the following conditions apply to you.

1. At any time during 2010, the property was no longer your principal residence or you did not own it. (An *owner* includes a purchaser under contract of sale, an owner of a share in a housing cooperative, and a shareholder in a corporation when the rights of shareholding entitle one to possession of a home owned by the corporation.)
2. If the basis of your exemption was blindness and your visual acuity in both eyes is no longer rated at 5/200 or less, or the concentric contraction of the visual field is no longer 5 degrees or less, or if the basis was the loss of use of two limbs and the use of one or both has been restored.
3. If you are the veteran and the United States Veterans Administration or the military service from which you were discharged no longer rates your disability at 100 percent or no longer rates your disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.
4. If you are a surviving spouse of a deceased disabled veteran and you have remarried.
5. The property has been altered and is no longer a dwelling.

\*As provided by Revenue and Taxation Code section 205.5, the exemption amount and the household income limit shall be compounded annually by an inflation factor tied to the California Consumer Price Index. Please refer to the attached schedule for the current amounts and limits.

(continued on reverse)

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

**SIGN HERE ONLY IF YOU NO LONGER QUALIFY FOR THE DISABLED VETERANS' EXEMPTION AS OF JANUARY 1, 2011**

*I no longer qualify for the Disabled Veterans' Exemption.*

Signature \_\_\_\_\_ Date \_\_\_\_\_

Daytime Phone Number ( ) \_\_\_\_\_ Social Security Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**REASON AND DATE OF DISQUALIFICATION** *(It is extremely important that you enter the date that you became ineligible.)*

- The property was sold on *(date)* \_\_\_\_\_  
If sale is unrecorded, enter name of purchaser \_\_\_\_\_
- I am still the owner but as of *(date)* \_\_\_\_\_ this was not my principal place of residence.
- I am no longer blind; visual acuity in both eyes was not rated at 5/200 or less, or have a concentric contraction of 5 degrees or less on *(date)* \_\_\_\_\_
- I have no longer lost the use of two limbs; use was restored on *(date)* \_\_\_\_\_
- My disability or disability compensation was rated at less than 100 percent on *(date)* \_\_\_\_\_
- I am the surviving spouse of a deceased disabled veteran and I remarried on *(date)* \_\_\_\_\_

**If you change your principal place of residence on or after January 1, 2011, and the new resident of the property is not eligible for the exemption, the exemption shall cease to apply to that property on the date of the sale or transfer. An exemption will not be allowed on your new residence until you qualify and file a claim with the Assessor on or before the lien date next following the date that the property was acquired or within 30 days of the date of notice of supplemental assessment.**

**Note:** If you were not eligible for the exemption on January 1, 2011, you **must** notify the Assessor on or before June 30, 2011, or you will be subject to payment of the amount of taxes the exemption represents, plus a 25 percent penalty and interest.

DRAFT - FOR DISCUSSION PURPOSES ONLY

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

## EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

<b>Lien Date</b>	<b>Basic Exemption *</b>	<b>Low-Income Exemption *</b>	<b>Low-Income Household Limit **</b>
<b>2010</b>	<b>\$115,060</b>	<b>\$172,592</b>	<b>\$51,669</b>
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2003	\$100,000	\$150,000	\$42,814
2002	\$100,000	\$150,000	\$41,814
2001	\$100,000	\$150,000	\$40,000

\* Inflation indexing for the exemption amounts commenced on January 1, 2006.

\*\* Inflation indexing for the household income limit commenced on January 1, 2002.

**LESSEES' EXEMPTION CLAIM**

Declaration of property information as of 12:01 a.m.,  
January 1, 20\_\_.

**PROPERTY USED EXCLUSIVELY FOR PUBLIC  
SCHOOLS, COMMUNITY COLLEGES, STATE  
COLLEGES, STATE UNIVERSITIES, OR  
UNIVERSITY OF CALIFORNIA**

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

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To receive the full exemption, this claim must  
be filed with the Assessor by February 15.

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**IDENTIFICATION OF APPLICANT**

LESSEE'S CORPORATE OR ORGANIZATION NAME

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

**IDENTIFICATION OF PROPERTY**

ADDRESS OF PROPERTY (NUMBER AND STREET)

CITY, COUNTY, ZIP CODE

ASSESSOR'S PARCEL NUMBER

**USE OF PROPERTY** Check and state the primary and incidental qualifying uses of the property.

The exemption claim is made for the following property: (if there are numerous properties, please attach a list that clearly identifies the  
property and the name and address of the lessee)

PROPERTY TYPE	PRIMARY USE	INCIDENTAL USE
<input type="checkbox"/> Land		
<input type="checkbox"/> Buildings and Improvements		
<input type="checkbox"/> Personal Property		

Yes  No Does the lease/agreement confer upon the lessee the exclusive right to possession and use of the property?

Yes  No Is the claimant a lessee or operator of real or personal property owned by a public school, community college, state college, state university, or University of California that is used exclusively for community college, state college, state university, or University of California purposes?

**Note:** If requested by the assessor, the claimant shall provide a copy of the lease or agreement.

**CERTIFICATION**

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

SIGNATURE OF PERSON MAKING CLAIM

DATE

NAME OF PERSON MAKING CLAIM

TITLE

E-MAIL ADDRESS

DAYTIME TELEPHONE

( )

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

**COLLEGE EXEMPTION CLAIM**

Declaration of property information as of  
12:01 a.m., January 1, 20\_\_.

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

State of California, County of \_\_\_\_\_

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

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

NAME OF CLAIMANT

TITLE OF CLAIMANT

DAYTIME TELEPHONE NUMBER  
( )

CORPORATE NAME OF THE COLLEGE

ADDRESS (Street, City, County, State)

ASSESSOR'S PARCEL NUMBER OR LEGAL DESCRIPTION

- Does the above institution qualify as a college or seminary of learning under the laws of the State of California?  
 YES     NO
- Is the institution conducted as a non-profit entity?  
 YES     NO
- Does the institution require for regular admission the completion of a four-year high school course or its equivalent?  
 YES     NO
- Does the institution confer upon its graduates at least one academic or professional degree, based on a course of at least two years in liberal arts and sciences, or on a course of at least three years in professional studies, such as law, theology, education, medicine, dentistry, engineering, veterinary medicine, pharmacy, architecture, fine arts, commerce, or journalism?  
 YES     NO
- Are you claiming the exemption on both the land and buildings?  
 YES     NO
- Is the property for which the exemption is claimed used **exclusively** for the purposes of education?  
 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.

SIGNATURE OF CLAIMANT

TITLE

DATE

E-MAIL ADDRESS

**INSTRUCTIONS AND QUESTIONNAIRE FOR COLLEGE EXEMPTION**

Answer each question below, and provide as much detail as you consider necessary to support your claim for an exemption for this property. List all locations used, either owned or leased, where the exemption is to be applied.

- List all buildings and other improvements for which exemption is claimed and state the primary and incidental use of each. Attach a separate sheet if necessary. Indicate whether leased or owned.

LOCATIONS	PRIMARY USE	INCIDENTAL USE
		<input type="checkbox"/> LEASE <input type="checkbox"/> OWN
		<input type="checkbox"/> LEASE <input type="checkbox"/> OWN
		<input type="checkbox"/> LEASE <input type="checkbox"/> OWN
		<input type="checkbox"/> LEASE <input type="checkbox"/> OWN
		<input type="checkbox"/> LEASE <input type="checkbox"/> OWN
		<input type="checkbox"/> LEASE <input type="checkbox"/> OWN
		<input type="checkbox"/> LEASE <input type="checkbox"/> OWN
		<input type="checkbox"/> LEASE <input type="checkbox"/> OWN

- Attach a separate page showing the requirements for admission. A current catalog showing the requirements may be substituted.
- Attach a separate page, or current catalog, listing the degrees conferred upon the graduates and the requirements for each degree.
- Attach a copy of the financial statements (balance sheet and operating statement for the preceding fiscal year.)
- Has any construction commenced and/or been completed on this parcel since 12:01 a.m., January 1 of last year?  
 YES  NO  
 If **YES**, please explain: \_\_\_\_\_
- Is the property, or a portion thereof, for which an exemption is claimed a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code?  
 YES  NO  
 If **YES**, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this claim. Property taxes, as determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income, will be levied.
- Has any of the property listed above been used for business purposes other than a student bookstore?  
 YES  NO  
 If **YES**, please explain: \_\_\_\_\_
- If the business is operated by someone other than the college, attach a copy of the lease or other agreement. Please explain: \_\_\_\_\_
- Is any equipment or other property being leased or rented from someone else?  
 YES  NO  
 If **YES**, list on a separate sheet the name and address of the owner and the type, make, model, and serial number of the property. If the property listed is not **used exclusively** for educational purposes at the collegiate level, please state the other uses of the property. If real property, provide the name and address of the owner.

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

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

NAME	DAYTIME TELEPHONE NUMBER ( )
ADDRESS (Street, City, County, State)	
E-MAIL ADDRESS	

**CEMETERY EXEMPTION  
CHANGE IN ELIGIBILITY  
OR TERMINATION NOTICE**

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

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APN(s)

LOCATION OF PROPERTY *(if other than mailing address)*

\_\_\_\_\_  
\_\_\_\_\_

Dear Claimant:

Your organization was allowed the Cemetery Exemption for 2010 on all or a portion of its property. The Cemetery Exemption is available only to property which is **owned** by a nonprofit corporation and **used exclusively** for the burial or other permanent deposit of the human dead and property used or held exclusively for the care, maintenance or upkeep of such property or such dead. **Under a one-time filing rule or requirement**, the Cemetery Exemption will remain in effect until all or a part of the property is used for activities that are outside the scope of the Cemetery Exemption.

If, as of January 1, 2011, you still own the property and the activities conducted on the property **have not changed** since January 1, 2010, answer the question on the card "**yes**" and sign and return the card to the Assessor. The Assessor will continue the exemption. If you do not return the card, it may result in an on-site inspection to verify that the property **continues to be** used for exempt activities.

If, as of January 1, 2011, you no longer own the property or activities other than cemetery activities are taking place on the property, answer the question on the card "**no**" and sign and return the card to the Assessor within 30 days, so that the exemption can be modified or terminated. If you do not notify the Assessor when the property is no longer eligible for the exemption, it will result in an escape assessment plus interest and may result in a penalty of up to \$250.

The following circumstances are those that may disqualify all or part of the property for the exemption:

- a. No longer owned by a nonprofit corporation or an organization referred to in section 8250 of the Health and Safety Code.
- b. The land is not actively used or held for exempt purposes.
- c. Plots sold to brokers for purposes of resale.
- d. Passively held land in excess of anticipated need.
- e. Improvements that are not used for the burial or other permanent deposit of the human dead, or used or held exclusively for the care, maintenance or upkeep of such property (for example, floral shops, mortuaries, crematoriums, orchard or cropland).

BOE-265-NT REV. 06 (08-10)

**CEMETERY EXEMPTION  
CHANGE IN ELIGIBILITY  
OR TERMINATION NOTICE (CARD)**

*(Section 256.6 of the Revenue and Taxation Code)*

*Failure to return this card does not constitute a waiver of this exemption as specified by the California Constitution, but may result in an on-site inspection by the Assessor to verify any exempt activity.*

NAME AND MAILING ADDRESS

APN(s)

LOCATION OF PROPERTY *(if other than mailing address)*

To all persons and entities that have received a nonprofit cemetery exemption for the 2010-2011 fiscal year.

QUESTION: Will the property to which the exemption applied in the 2010-2011 fiscal year continue to be used exclusively for the burial or other permanent deposit of the human dead or for the care, maintenance, or upkeep of that property or those dead in the 2011-2012 fiscal year?

Yes  No

SIGNATURE

TITLE

TELEPHONE NUMBER

( )

DRAFT - FOR DISCUSSION PURPOSES ONLY

**RELIGIOUS EXEMPTION**

Declaration and other related property information as of 12:01 a.m., January 1, 20\_\_.

**IDENTIFICATION OF APPLICANT**

CORPORATE OR ORGANIZATION NAME OF CHURCH	WEBSITE ADDRESS (IF ANY)
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MAILING ADDRESS \_\_\_\_\_

CITY, STATE, ZIP CODE \_\_\_\_\_

CORPORATE ID (IF ANY) \_\_\_\_\_

**IDENTIFICATION OF PROPERTY**

ADDRESS OF PROPERTY (NUMBER AND STREET) \_\_\_\_\_

CITY, COUNTY, ZIP CODE	ASSESSOR'S PARCEL NUMBER
------------------------	--------------------------

Is this real property owned by the church?  Yes  No

If **Yes**, enter the date the property was acquired: \_\_\_\_\_ Enter date first used for church/school purposes: \_\_\_\_\_

If **No**, provide the name and address of the owner: \_\_\_\_\_

**Note:** If the owner is not another church, a Church or Welfare Exemption Claim form must be filed. Contact the Assessor.

Please check the following, if applicable:

The property is owned by an entity organized and operating exclusively for religious purposes.

The entity is a nonprofit organization

No part of the net earnings inures to the benefit of any private individual.

**USE OF PROPERTY**

1. Are all buildings, equipment, and land claimed used exclusively for religious purposes?

Yes  No If **No**, explain: \_\_\_\_\_

2. **Is the additional land claimed required for the use of or access to exempted buildings?**

Yes  No If **No**, explain: \_\_\_\_\_

3. Is there any building currently under construction?

Yes  No If **Yes**, is that building intended to be used solely for religious purposes?  Yes  No

4. Has any new construction been completed on this property since January 1, 12:01 a.m. last year?

Yes  No If **Yes**, describe the use of this property. \_\_\_\_\_

<b>FOR ASSESSOR'S USE ONLY</b>	<b>Whom should we contact during normal business hours for additional information?</b>	
Received by _____ <small>(Assessor's designee)</small>	NAME _____	
of _____ on _____ <small>(county or city) (date)</small>	DAYTIME TELEPHONE ( )	E-MAIL ADDRESS _____

5. Does the real property include property used for parking purposes?

Yes  No

If **Yes**, is all real property owned by or leased to the church, upon which exemption is claimed for parking purposes, necessarily and reasonably required for parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for *commercial purposes*?  Yes  No

**Note:** *Commercial purposes* does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

6. Is there a sanctuary (church) on or adjacent to this property?

Yes  No

If **No**, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.

7. Check, as applicable, the type(s) of schools being operated on this property.

Preschool  Kindergarten  Secondary school  
 Nursery school  Elementary school  Both secondary and college

8. Are bingo games being operated on this property?

Yes  No

If **Yes**, a claim for Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property.

9. Is any equipment or other property at this location being leased or rented from someone else?

Yes  No

If **Yes**, list in the remarks section the name and address of the owner, and the type, make, model, and serial number of the property.

**Note:** This property may not be eligible for this exemption, but may be eligible for the Church Exemption if used exclusively for religious worship - contact the Assessor.

10. Is any portion of this property used for living quarters for any person?

Yes  No If **Yes**, describe:

**Note:** Living quarters are not eligible for either the Religious Exemption or the Church Exemption. The property may be eligible for the Welfare Exemption - contact the Assessor.

11. Is any portion of this property vacant and/or unused?

Yes  No If **Yes**, describe:

12. Is any portion of this property being rented to, leased to, used and/or operated by a person or organization other than the claimant?

Yes  No

If **Yes**, describe that portion, its use, and provide the name and address of the lessee/operator:

13. Has there been any change in the use of this property since 12:01 a.m., January 1 of last year?

Yes  No If **Yes**, describe:

14. Remarks.

**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 PERSON MAKING CLAIM	TITLE
SIGNATURE OF PERSON MAKING CLAIM	DATE

## INSTRUCTIONS FOR FILING A CLAIM FOR RELIGIOUS EXEMPTION FROM PROPERTY TAX

This affidavit is required under the provisions of sections 206.1, 207, 207.1, 214.4, 251, 255, 257, 257.1, 260, 270, and 271 of the Revenue and Taxation Code.

### GENERAL INFORMATION

The Religious Exemption may be claimed on property owned by a religious organization and used exclusively for religious purposes. This includes religious worship and school purposes, including preschools, nursery schools, kindergartens, schools of less than collegiate grade, or schools of collegiate grade and less than collegiate grade. The exemption is also available if another church uses the property part time for religious worship and operates a school, provided that the owner church continues to conduct worship services on the property. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption.

The law provides for one-time filing for the Religious Exemption by the claimant and the annual mailing of a termination notice by the Assessor. Penalties for failure to terminate the exemption when no longer eligible are also a part of the law.

### FILING OF AFFIDAVIT

To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Religious Exemption.) Once granted, the exemption remains in effect until terminated.

### IDENTIFICATION OF APPLICANT

Identify the corporate or organization name of the church seeking exemption on the property. Include the mailing address, website address (if any), and corporate identification number (if any).

### IDENTIFICATION OF PROPERTY

Identify the location of the property for which you are seeking exemption. A separate claim form must be filed for each location.

### USE OF PROPERTY

Please answer all questions in this section of the claim form.

Please note that there are three exemptions that may be claimed on church property: the Church Exemption, the Religious Exemption, and the Welfare Exemption. If it does not appear that your organization qualifies under the Religious Exemption, please contact the Assessor.

The Church Exemption may be claimed on property that is owned, leased, or rented by a religious organization and **used exclusively for religious worship services**. The Church Exemption is the most restrictive of the three exemptions available to a church since the organization's property must be used solely for religious worship and other activities reasonably necessary for the accomplishment of the church's religious purposes. The welfare exemption may be claimed on property that is used for other than religious worship and schools, such as housing for clergy, bingo, a convent or a retreat, summer camp, or if the church property is used regularly by a charitable organization.

**RELIGIOUS EXEMPTION  
CHANGE IN ELIGIBILITY  
OR TERMINATION NOTICE**

(Section 257.1 of the Revenue and Taxation Code)

NAME AND MAILING ADDRESS

APN(s)

LOCATION OF PROPERTY (if other than mailing address)

Dear Claimant:

Your organization was allowed the Religious Exemption for 2010 on all or a portion of its property. The Religious Exemption is available only to property which is **owned** by a church and **used exclusively for** religious worship (church), or religious worship including a school. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption. Leased real or personal property is not eligible for the Religious Exemption unless the owner of the leased property is also a religious organization and conducts religious worship activities (church services and/or school purposes) on the property, in which case both the owner and the operator must file for the Religious Exemption. **Under a one-time filing rule or requirement**, the Religious Exemption will remain in effect until the property is sold or all or a part of the property is used for activities that are outside the scope of the Religious Exemption.

If, as of January 1, 2011, you still own the property and the activities conducted on the property **have not changed** since January 1, 2010, answer the question on the card **"yes"** and sign and return the card to the Assessor. The Assessor will continue the exemption. If you do not return the card, it may result in an onsite inspection to verify that the property **continues to be used** for exempt activities.

If, as of January 1, 2011, you no longer owned the property or activities other than religious worship or religious worship including a school were taking place on the property, answer the question on the card **"no"** and sign and return the card to the Assessor within 30 days, so that the exemption can be modified or terminated. If you do not notify the Assessor when the property is no longer eligible for the exemption, it will result in an escape assessment plus interest and may result in a penalty of up to \$250.

The following activities are outside the scope of the Religious Exemption (those activities which are within the scope of either the Church Exemption or the Welfare Exemption are indicated in parentheses):

- a. No activity (no exemption)
- b. Parsonage, living quarters (welfare)
- c. Thrift store (welfare)
- d. Bingo (welfare)
- e. Other (non-church or non-school) religious or charitable activities of another organization on your church-owned property (welfare: both the owner and the operator must file)
- f. Property owned by a non-church entity but leased to and used exclusively by a church for religious services (church)

If you wish to claim either the Church Exemption or the Welfare Exemption, contact the Assessor **immediately**: the deadline for timely filing for the Church Exemption or Welfare Exemption is February 15. Section 270, Revenue and Taxation Code, provides for late filing of the Church and Welfare Exemptions.

BOE-267-SNT REV. 14 (08-10)

**RELIGIOUS EXEMPTION  
CHANGE IN ELIGIBILITY  
OR TERMINATION NOTICE (CARD)**

*(Section 257.1 of the Revenue and Taxation Code)*

*If you do not return this card, it does not of itself constitute a waiver of exemption as called for by the California Constitution, but may result in onsite inspection to verify exempt activity.*

NAME AND MAILING ADDRESS

APN(s)

LOCATION OF PROPERTY *(if other than mailing address)*

To all persons who have received a Religious Exemption for the 2010-2011 fiscal year.

QUESTION: Will the property to which the exemption applies in the 2010-2011 fiscal year continue to be used exclusively for religious purposes in the 2011-2012 fiscal year?

Yes  No

SIGNATURE

TITLE

TELEPHONE NUMBER (8 a.m. - 5 p.m.)

( )

E-MAIL ADDRESS *(optional)*

BOE-267-SNT (CARD)

DRAFT - FOR DISCUSSION PURPOSES ONLY

**EXHIBITION EXEMPTION CLAIM  
FROM PROPERTY TAXES**

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

NAME OF EXHIBITOR \_\_\_\_\_

ADDRESS (STREET, CITY, STATE, ZIP CODE) \_\_\_\_\_

ADDRESS OF EXHIBITION (STREET, BOOTH, ETC.; BE SPECIFIC) \_\_\_\_\_

**LIST ALL PERSONAL PROPERTY FOR WHICH EXEMPTION IS CLAIMED**

DESCRIPTION	DATE ENTERED CALIFORNIA	DATE TAXES PAID	AMOUNT OF TAXES PAID	STATE OR COUNTRY IN WHICH PAID
1.				
2.				
3.				
4.				
5.				

I hereby state that:

- (a) The property is brought into this state exclusively for purposes of use or exhibition at an exposition, fair, carnival, or public exhibit of literary, scientific, educational, religious, or artistic works in this state and is used only for these purposes while in this state;
- (b) I intend to remove the property from the state following its use or exhibition here;
- (c) The property is subject to taxation in some other state or a foreign country while in this state, and all current taxes due in the other state or country have been paid.

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

FOR ASSESSOR'S USE ONLY	NAME
Received by _____ <small>(Assessor's designee)</small>  of _____ <small>(county or city)</small>  on _____ <small>(date)</small>	ADDRESS (STREET, CITY, STATE, ZIP CODE) _____
	DAYTIME PHONE NUMBER (     ) _____
	E-MAIL ADDRESS _____

**CERTIFICATION**

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

SIGNATURE OF PERSON MAKING CLAIM \_\_\_\_\_

TITLE \_\_\_\_\_

DATE \_\_\_\_\_



<b>SCHEDULE A — SUPPLIES</b> on hand at 12:01 a.m., January 1, 2011 — 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 (see instructions), and other (identify). (Attach additional schedule if necessary.)	DESCRIPTION	QUANTITY	COST	ASSESSOR'S USE ONLY	
	ENTER ON PART II, LINE 1		<b>TOTAL COST</b>		
<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. (Attach additional schedule if necessary.)	DESCRIPTION	NUMBER	COST IF KNOWN	ASSESSOR'S USE ONLY	
	ENTER ON PART II, LINE 2		<b>TOTAL COST</b>		

**SCHEDULE C — COST DETAIL: EQUIPMENT** Do not include property reported in Part IV. Include expensed equipment and fully depreciated items. Include sales or use tax, freight, and installation costs. Attach schedules as needed. Lines 20, 33, and 34 "Prior" — report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	A FIXED MACHINERY AND EQUIPMENT <i>(do not include licensed vehicles)</i>		B OFFICE FURNITURE AND EQUIPMENT		C OTHER EQUIPMENT <i>(describe)</i>		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	
11	2010							2010			
12	2009							2009			
13	2008							2008			
14	2007							2007			
15	2006							2006			
16	2005							2005			
17	2004							2004			
18	2003							2003			
19	2002							2002			
20	2001							Prior			
21	2000							Total			
22	1999								E LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES		
23	1998										
24	1997								COST	ASSESSOR'S USE ONLY	
25	1996							2010			
26	1995							2009			
27	1994							2008			
28	1993							2007			
29	1992							2006			
30	1991							2005			
31	1990							2004			
32	1989							2003			
33	Prior							2002			
34	Total							Prior			
35								Total			
36	Add TOTALS on lines 21, 34, 35, and any additional schedules. (enter here and on page 1, Part II, Line 3)						\$				

<b>SCHEDULE D — MOVABLE FARM EQUIPMENT AND HARVESTERS</b> — Include expensed equipment and fully depreciated items. Include sales or use tax, and freight. <i>Attach schedules as needed.</i> Line 58 "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>						<b>ASSESSOR'S USE ONLY</b>		
LINE NO	Calendar Year of Acq.	MOVABLE EQUIPMENT		HARVESTERS				
		A PURCHASED NEW	B PURCHASED USED	C PURCHASED NEW	D PURCHASED USED			
		COST	COST	COST	COST			
36	2010							
37	2009							
38	2008							
39	2007							
40	2006							
41	2005							
42	2004							
43	2003							
44	2002							
45	2001							
46	2000							
47	1999							
48	1998							
49	1997							
50	1996							
51	1995							
52	1994							
53	1993							
54	1992							
55	1991							
56	1990							
57	1989							
58	Prior							
59	Total							
60								
61	Add TOTALS from Columns A-D and any additional schedules. (enter here and on page 1, Part II, Line 4)			\$ <input type="text"/>				
REMARKS:								

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

Attach schedules as needed. Line 84 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS				C LAND IMPROVEMENTS <i>(e.g., blacktop, curbs, fences)</i>		D LAND AND LAND DEVELOPMENT <i>(e.g., fill, grading)</i>	
		A STRUCTURE ITEMS ONLY <i>(see Instructions)</i>		B FIXTURES ONLY <i>(see Instructions)</i>		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY				
62	2010								
63	2009								
64	2008								
65	2007								
66	2006								
67	2005								
68	2004								
69	2003								
70	2002								
71	2001								
72	2000								
73	1999								
74	1998								
75	1997								
76	1996								
77	1995								
78	1994								
79	1993								
80	1992								
81	1991								
82	1990								
83	1989								
84	Prior								
85	Total								

86 Add TOTALS on line 85 and any additional schedules. *(enter here and on page 1, Part II, Line 5)* \$

REAL PROPERTY ALTERATIONS <i>(see instructions)</i>					COST <i>(omit cents)</i>	ASSESSOR'S USE ONLY
87. Improvements added or removed (structures, pumps, pipe lines, etc.)						
PARCEL	DESCRIPTION	MONTH & YEAR				
		ADDED	REMOVED			
88. Changes in the land surface (leveling, ripping, drainage, well drilling, etc.)						
PARCEL	DESCRIPTION	MONTH & YEAR	ACRES			

**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.
--	---	---

**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 916-323-5685 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. MOVABLE FARM EQUIPMENT AND HARVESTERS

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.

- 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.
- 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 III.

**LINES 11-35.** 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 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 on Schedule E, 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.)

**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 20, 33 and 34.** 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 20, 33 and 34.

**LINE 36.** Add totals on lines 21, Column D; line 35, Column E; line 34, 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 — MOVABLE FARM EQUIPMENT AND HARVESTERS**

Include items such as tractors, harvesters, plows, 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, shakers, saddles, bridles, etc.

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 62-86.** 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, 2009 through December 31, 2009, complete the schedules at lines 87-88 showing the month and year and description of each addition and disposal.

- (87) **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).
- (88) **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 2011**

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2011)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

**FILE RETURN BY APRIL 1, 2011.**

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

- 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, 2010, through December 31, 2010:
  - (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.

LOCATION OF THE PROPERTY <i>(file a separate statement for each location)</i>	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. \_\_\_\_\_ E-Mail Address (optional) \_\_\_\_\_
- c. Do you own the land at this location?  Yes  No  
If **yes**, is the name on your deed recorded as shown on this statement?  Yes  No

- 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  No  
If **yes**, indicate: No. currently licensed \_\_\_\_\_  
No. not currently licensed \_\_\_\_\_

PART II: DECLARATION OF PROPERTY BELONGING TO YOU <i>(attach schedule for any adjustment to cost)</i>	COST <i>(omit cents)</i>	ASSESSOR'S USE ONLY
1. Supplies <i>(from Schedule A)</i>		
2. Animals <i>(from Schedule B)</i>		
3. Fixed machinery and equipment <i>(from Schedule C)</i>		
4. Movable farm equipment <i>(from Schedule D)</i>		
5. Office furniture and equipment <i>(from Schedule E)</i>		
6. Equipment out on lease, rent, or conditional sale to others <i>(attach schedule)</i>		
7. Construction in progress (CIP) <i>(attach schedule)</i>		
8. Other		

**PART III: REAL PROPERTY ALTERATIONS**

Have you made any changes to the real property this past year?  Yes  No  
If **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)			YEAR OF ACQ.	YEAR OF MFG.	DESCRIPTION AND LEASE OR IDENTIFICATION NO.	COST TO PURCHASE NEW	ANNUAL RENT	ASSESSOR'S USE ONLY
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								

**DECLARATION BY ASSESSEE**

OWNERSHIP TYPE <input checked="" type="checkbox"/>	<p><b>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</b></p> <p><i>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, 2011.</i></p>
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* <i>(typed or printed)</i>	TITLE
NAME OF LEGAL ENTITY <i>(other than DBA) (typed or printed)</i>	FEDERAL EMPLOYER ID NO.
PREPARER'S NAME AND ADDRESS <i>(typed or printed)</i>	TELEPHONE NO. _____ ( )
	TITLE

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

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







**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 916-323-5685 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 FARM EQUIPMENT

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, 2009, and December 31, 2010. 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, 2010, and December 31, 2010. **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 FARM EQUIPMENT**

Include items such as tractors, harvesters, plows, 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, shakers, saddles, bridles, etc.

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.

**BUSINESS PROPERTY STATEMENT FOR 2011**

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2011)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

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

FILE RETURN BY APRIL 1, 2011

LOCATION OF THE BUSINESS PROPERTY  
STREET  
CITY

(File a separate statement for each location.)

**PART I: GENERAL INFORMATION**

COMPLETE (a) THRU (g)  
 a. Enter type of business: \_\_\_\_\_  
 b. Enter local telephone no. \_\_\_\_\_ FAX no. \_\_\_\_\_  
 E-mail Address (optional) \_\_\_\_\_  
 c. Do you own the land at this business location?  Yes  No  
 If 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 number of authorized person to contact at location of accounting records: \_\_\_\_\_  
 g. During the period of January 1, 2010, through December 31, 2010:  
 (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.

**PART II: DECLARATION OF PROPERTY BELONGING TO YOU**  
(attach schedule for any adjustment to cost)

1. Supplies  
 2. Equipment (From Schedule A, line 34A)  
 3. Equipment out on lease, rent, or conditional sale to others (Attach Schedule)  
 4. Structure and fixture items (From Schedule A, line 34A)  
 5. Construction In Progress (Attach Schedule)  
 6.  
 7.

COST (omit cents) (see instructions)	ASSESSOR'S USE ONLY	

**PART III: DECLARATION OF PROPERTY BELONGING TO OTHERS - IF NONE WRITE "NONE"**

(SPECIFY TYPE BY CODE NUMBER)  
 Report conditional sales contracts that are not leases on Schedule A

	Year of Acq.	Year of Mfg.	Description and Lease or Identification No.	Cost to Purchase New	Annual Rent
1. Leased equipment					
2. Lease-purchase option equipment					
3. Capitalized leased equipment					
4. Vending equipment					
5. Other businesses					
6. Government-owned property					
Tax Obligation: A. Lessor B. Lessee					
8. Lessor's name Mailing address					
9. Lessor's name Mailing address					

**DECLARATION BY ASSESSEE**

**OWNERSHIP TYPE** (  )

Proprietorship   
 Partnership   
 Corporation   
 Other

**BUSINESS DESCRIPTION** (  )

Retail   
 Wholesale   
 Manufacturer   
 Service/Professional

**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, 2011.

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 6 for Declaration by Assessee instructions.

**SCHEDULE A — COST DETAIL: EQUIPMENT** (Do not include property reported in Part III.)

Include expensed equipment and fully depreciated items. Include sales or use tax, freight and installation costs. Attach schedules as needed. "Prior"— Report detail by year(s) of acquisition on a schedule.

LINE NO	Calendar Year of Acq.	1 MACHINERY AND EQUIPMENT		2 OFFICE FURNITURE AND EQUIPMENT		3 STRUCTURE ITEMS ONLY (see instructions)		4 FIXTURE ITEMS ONLY (see instructions)		Calendar Year of Acq.	5a. PERSONAL COMPUTERS	
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY
10	2010									2010		
11	2009									2009		
12	2008									2008		
13	2007									2007		
14	2006									2006		
15	2005									2005		
16	2004									2004		
17	2003									2003		
18	2002									2002		
19	2001									Prior		
20	2000									Total		
21	1999											
												5b.
												LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES
												COST
												ASSESSOR'S USE ONLY
22	1998											
23	1997											
24	1996									2010		
25	1995									2009		
26	1994									2008		
27	1993									2007		
28	1992									2006		
29	1991									2005		
30	1990									2004		
31	1989									2003		
32	Prior									2002		
33	Total									Prior		
34A	ADD TOTALS ON LINE 33, COLS. 1 & 2 AND LINES 20 AND 34C OF COL. 5. ENTER HERE AND ON PART II, LINE 2			34B	ADD TOTALS ON LINE 33, COLS. 3 & 4. ENTER HERE AND ON PART II, LINE 4			34C	Total			

If you had any additions or disposals of equipment reported in Column 3, Structure Items, during the period January 1, 2010 through December 31, 2010, attach a schedule showing the month and year and description of each addition and disposal. A form for this purpose, BOE-571-D, Supplemental Schedule for Reporting Monthly Acquisitions and Disposals, is available from the Assessor's Office.

**ASSESSOR'S USE ONLY**

CLASSIFICATION	COL.	FIXTURES FULL VALUE	PERSONAL PROPERTY RCLND	ADJUSTMENTS	PERSONAL PROPERTY FULL VALUE
Machinery & equipment	1				
Office furniture & equipment	2				
Structures	3				
Fixtures	4				
Personal Computers	5a				
LAN and Mainframe	5b				
Attached schedules					
TOTALS					

## 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 cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION" 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-S.

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. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment or 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 (g)]*

**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.

**LOCATION OF RECORDS — (e and f).** 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.

#### 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 916-323-5685 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.

#### Part II: DECLARATION OF PROPERTY BELONGING TO YOU

Report book 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. Include finance charges, where applicable, for self-constructed equipment. **Do not** include finance charges for purchased equipment.

**LINE 1. SUPPLIES.** Report supplies on hand, such as stationery and office supplies, chemicals used to produce a chemical or physical reaction, janitorial and lavatory supplies, fuel, sandpaper, etc., at their current replacement costs. Include medical, legal, or accounting supplies held by a person in connection with a profession that is primarily a service activity. **Do not** include supplies which will become a component part of the product you manufacture or sell.

**LINE 2. EQUIPMENT.** Enter total from Schedule A, line 34A (see instructions for Schedule A, Columns 1 & 2).

**LINE 3. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS.** Report cost on line 3 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 annual rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, or 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 *Lessors' 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 4. STRUCTURE AND FIXTURE ITEMS.** Enter total from Schedule A, line 34B (see instructions for Schedule A, Columns 3 & 4).

**LINE 5. 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 5.

**LINES 6-7.** Describe and report the cost of tangible property not reported elsewhere on this form.

### Part III: DECLARATION OF PROPERTY BELONGING TO OTHERS

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 equipment, 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 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 Schedule A (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, 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 a Schedule A unless final payment has been made.
4. **VENDING EQUIPMENT.** Report the model and description of the equipment; **do not** include in Schedule A.
5. **OTHER BUSINESSES.** Report other businesses on your premises.
6. **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 — COST DETAIL: EQUIPMENT — COLUMNS 1, 2, & 5

Do not include property already reported in Part III.

### LINES 10-32 OF COLUMNS 1 & 2, AND LINES 10-19 AND 24-33 OF COLUMN 5.

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 III). 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 Part II, line 3 the cost of equipment out on lease or rent.

Include special mobile equipment (SE Plates). Exclude motor vehicles licensed for operation on the highways. However, you must report overweight and oversized rubber-tired vehicles, except licensed commercial vehicles and cranes, which require permits issued by the Department of Transportation to operate on the highways. If you have paid a license fee prior to January 1 on these large vehicles, contact the Assessor for an *Application for Deduction of Vehicle License Fees from Property Tax* and file it with the Tax Collector. Report overweight and oversized vehicles as "Other Equipment" (*attach schedule*) and enter in Part II, line 6.

Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column 1. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. **Personal Computers should be reported on Schedule A, column 5a; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported on Schedule A, column 5b.** 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 A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

**LINE 32 OF COLUMNS 1 & 2 AND LINES 19 AND 33 OF COLUMN 5.** For "prior" years acquisitions, you must attach a separate schedule detailing the cost of such equipment by year of acquisition. Enter the total cost of all such acquisitions on the appropriate line.

**LINE 34A, ADD SUM OF TOTALS IN COLUMNS 1 & 2 LINE 33 AND COLUMN 5 LINES 20 AND 34C.**

Enter the same figure on Part II, line 2 that you entered in the box.

#### SCHEDULE A — COST DETAIL: STRUCTURE AND FIXTURE ITEMS — COLUMNS 3 & 4

##### STRUCTURE ITEMS, Column 3

An improvement will be classified as a structure when its primary use or purpose is for housing or accommodation of personnel, personalty, or fixtures and has no direct application to the process or function of the industry, trade, or profession.

Air conditioning (except process cooling)  
Boilers (except manufacturing process)  
Central heating & cooling plants  
Craneways  
Elevators  
Environmental control devices (if an integral part of the structure)  
Fans & ducts (part of an air circulation system for the building)  
Fire alarm systems  
Partitions (floor to ceiling)  
Pipelines, pipe supports & pumps used to operate the facilities of a building  
Pits not used in the trade or process  
Railroad spurs  
Refrigeration systems (integral part of the building)  
Refrigerators, walk-in (excluding operating equipment) which are an integral part of the building  
Restaurants — rough plumbing to fixtures  
Safes — imbedded  
Signs which are an integral part of the building excluding sign cabinet (face & lettering)  
Silos or tanks when primarily used for storage or distribution  
Sprinkler systems  
Store fronts  
Television & radio antenna towers

##### FIXTURE ITEMS, Column 4

An improvement will be classified as a fixture if its use or purpose directly applies to or augments the process or function of a trade, industry, or profession.

Air conditioning (process cooling)  
Boilers (manufacturing process)  
Burglar alarm systems  
Conveyors (to move materials and products)  
Cranes — traveling  
Environmental control devices (used in production process)  
Fans & ducts (used for processing)  
Floors, raised computer rooms  
Furnaces, process  
Ice dispensers, coin operated  
Machinery fdns. & pits (not part of normal flooring fdns.)  
Permanent partitions (less than floor to ceiling)  
Pipelines, pipe supports, pumps used in the production process  
Pits used as clarifiers, skimmers, sumps & for greasing in the trade or manufacturing process  
Plumbing — special purpose  
Power wiring, switch gear & power panels used in mfg. process.  
Refrigeration systems (not an integral part of the building)  
Refrigerators, walk-in unitized; including operating equipment  
Restaurant equipment used in food & drink preparation or service (plumbing fixtures, sinks, bars, soda fountains, booths & counters, garbage disposals, dishwashers, hoods, etc.)  
Scales including platform & pit  
Signs — all sign cabinets (face) & free standing signs including supports  
Silos or tanks when primarily used for processing

**Additions** — Provide a detailed description and show the cost of each Structure Item addition made between January 1, 2010 and December 31, 2010. Enter the month and year of completion. Additions include new facilities, additions to existing facilities, and renovations or alterations of existing facilities that increase their usefulness or convert them to an alternate use. Items not considered additions include normal maintenance and repair, painting, replacement of roof coverings, etc. **Do not** include items reported as construction-in-progress on line 5.

**Disposals** — Describe in detail and show the original year acquired and the acquisition cost of each Structure Item disposal made between January 1 and December 31. Enter the month and year the property was retired. Disposals include only facilities or portions of facilities physically removed from the site. Items removed and replaced under normal maintenance and repair, such as replaced roof coverings, do not qualify as disposals unless their replacement is reported as an addition.

**LINE 34B, ADD SUM OF TOTALS IN LINE 33, COLUMNS 3 & 4.** Enter in the box and on Part II, line 4.

#### **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.

DRAFT - FOR DISCUSSION PURPOSES ONLY

**VESSEL PROPERTY STATEMENT**

Declaration of costs and other related property information as of 12:01 a.m., January 1, 20\_\_.

FILE RETURN BY: \_\_\_\_\_

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

FOR ASSESSOR'S USE ONLY

**SECTION I: MUST BE COMPLETED ANNUALLY**

VESSEL NAME		VESSEL REGISTRATION NUMBER	
LOCATION OF VESSEL AS OF 12:01 AM JANUARY 1		SLIP NUMBER	TELEPHONE NUMBER ( )

**SECTION II: COMPLETE IF FIRST TIME FILING OR IF ANY CHANGE WITHIN THE LAST CALENDAR YEAR**

VESSEL MANUFACTURER		VESSEL MODEL		VESSEL YEAR	
HIN		LENGTH		DRAFT	
VESSEL DISPLACEMENT		GROSS TONS		NET TONS (Coast Guard documented)	
ENGINE MANUFACTURER		NUMBER OF ENGINES		ENGINE HP EACH	
ENGINE YEAR		LAST COUNTY ASSESSED AND TAXES PAID		DATE VESSEL FIRST MOVED TO COUNTY	

**1. PURCHASE INFORMATION**

with Engine       with Trailer

PURCHASED FROM		PURCHASE PRICE	PURCHASE DATE
ADDRESS (city, county, state)			

**2. SALE INFORMATION**

with Engine       with Trailer

SOLD TO		SALE PRICE	SALE DATE
ADDRESS (city, county, state)			

**3. REMOVAL INFORMATION**

Vessel permanently removed from county

ADDRESS MOVED TO (city, county, state)		REMOVAL DATE
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**4. POWER BOAT TYPE**

- Sedan Cruiser
- F/B Convertible
- F/B Sportfisher
- Houseboat
- Motor Yacht
- Trawler
- Runabout
- Bowrider
- Cuddy

- Ski Boat
- Jet Ski
- Bass Boat
- Center Console
- Inflatable
- Other: \_\_\_\_\_

**5. SAILBOAT TYPE/RIG**

- Catamaran
- Catboat
- Cutter
- Ketch
- Schooner
- Sloop
- Trimaran
- Yawl
- Other: \_\_\_\_\_

**THE DECLARATION BY ASSESSEE ON REVERSE SIDE MUST BE COMPLETED AND SIGNED FOR VESSEL EQUIPMENT LEASED, ADDED, OR RETIRED SEE INSTRUCTIONS**

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



## OFFICIAL REQUEST

A report on BOE-576-D is required of you by section 441(a) of the Revenue and Taxation Code (Code). The statement must be completed according to the instructions and filed with the Assessor on or before April 1. Failure to file it on time 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 as required by Code section 463.

This statement is not a public document. The information contained herein will be held secret by the Assessor (Code section 451); it can be disclosed only to the district attorney, grand jury, and other agencies specified in Code section 408. Attached schedules are considered to be part of the statement. In all instances, you must return the original BOE-576-D.

### GENERAL INSTRUCTIONS

**ADDRESS BLOCK:** Make necessary changes to assessee, mailing address, and enter all information that is applicable to your particular vessel.

**1. PURCHASE INFORMATION:** Enter the total original cost of the vessel as purchased. Include sales tax and all other relevant costs. If the vessel exceeds 27 feet in length a copy of your purchase agreement or invoice is required to be submitted with this statement.

**9. CURRENT VESSEL CONDITION:** Using the information below, check the line that reflects the condition of your vessel:

- **NEW/BRISTOL:** is a vessel that is new or is maintained in mint or a fashion usually better than factory new — loaded with extras. Turnkey, no commissioning necessary.
- **ABOVE AVERAGE:** Has had above average care and is equipped with extra electrical and electronic gear. A well-found vessel ready to go.
- **AVERAGE:** Clean, ready for sale. Attractive inside and out, normally equipped. Mechanically sound, mid-time on mechanicals, and little or no additional work.
- **GOOD:** Mechanically sound, requiring some interior and exterior cosmetic work. Some mechanicals on the down side of life expectancy.
- **FAIR:** Cosmetics still show noticeable areas of wear and fading after cleanup. Mechanically sound but definitely on the down side of life. May require substantial yard work.
- **POOR:** Vessel needs significant amount of structural yard repair. Most mechanicals, electronics, need overhaul or replacement. Cosmetics almost not restorable. Cost of repairs and restoration may exceed market value of the vessel.

**10. INTENDED USE - COMMERCIAL FISHING, OCEANOGRAPHIC RESEARCH OR COMMERCIAL PASSENGER FISHING:** A vessel may be eligible for a special 4 percent assessment under the provisions of Code section 227 if the boat is engaged exclusively:

- In the taking and possession of fish or other living resource of the sea for commercial purposes.
- In instruction or research studies as an oceanographic research vessel.
- In carrying or transporting seven (7) or more people for commercial passenger fishing purposes and holds a current certificate of inspection issued by the United States Coast Guard.

If, in your opinion, the vessel meets the above criteria, obtain the BOE-576-E, *Affidavit for 4 Percent Assessment of Certain Vessels*, from the Assessor and file on or before February 15.

**10. INTENDED USE - OTHER:** If you file a Business Property Statement, or if this vessel is used in connection with any business, trade, or profession located within this County, enter the name and address of the business.

**VESSEL EQUIPMENT LEASED, ADDED or RETIRED:** If you lease equipment in connection with this vessel's operation, attach a schedule listing the name and address of the owner and description of the leased property cost if purchased, and annual rent. If you have added or retired equipment from date of acquisition of vessel to last day in December, last year, attach a schedule listing the description of equipment, the date added or retired, and the added or retired equipment's cost. Explain any major overhaul of the vessel, its engine, or other equipment.

**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 Code section 463 for failure to file is applicable to unsigned property statements.

**VETERANS EXEMPTION:** To file a Claim for Veterans' Exemption on the declared vessel, obtain BOE-261 from the Assessor. The exemption claim must be filed on or before February 15. No such exemption shall apply if (a) the unmarried veteran or unmarried pensioned parent owns property valued at \$5,000 or more, (b) a married veteran or married pensioned parent who, together with the spouse, owns property valued at \$10,000 or more, or (c) the unmarried widow or widower of a deceased veteran owns property in excess of \$10,000.

**HOMEOWNERS EXEMPTION:** If the declared vessel is your principal place of residence, and you have not previously filed a Claim for Homeowners' Property Tax Exemption stating this fact, obtain BOE-266 from the Assessor. The exemption claim must be filed on or before February 15.

**ARMED FORCES MEMBERS EXEMPTION:** If you are not a resident of the State of California, but are in this state solely by the reason of compliance with military orders, you may declare tax situs elsewhere by filing BOE-261-D, *Servicemembers Civil Relief Act Declaration*. Obtain the declaration form from the Assessor or from your unit Legal Officer.

**OVER 50 NET TONS EXEMPTION:** If your vessel is over 50 net tons burden, certified and engaged in the transportation of freight or passengers, complete the form and send with a copy of the vessel document and the U.S. Coast Guard or SOLAS certificate.

**AIRCRAFT PROPERTY STATEMENT**

Declaration of costs and other related property information as of 12:01 a.m., January 1, 20\_\_

FILE RETURN BY: \_\_\_\_\_

PLEASE NOTE: This form must be filed timely with the Assessor's office, regardless of the status of the Historical Aircraft Exemption Claim. Penalties will apply if not filed.

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

FOR ASSESSOR'S USE ONLY

**SECTION I: MUST BE COMPLETED ANNUALLY**

FAA REGISTRATION NUMBER <b>N</b>	DAYTIME PHONE NUMBER ( )	AIRCRAFT LOCATION (AIRPORT, HANGAR OR TIE-DOWN NUMBER)		
MANUFACTURER	MODEL			YEAR BUILT
SERIAL NUMBER	PURCHASE DATE	PURCHASE PRICE \$	DATE MOVED TO THIS COUNTY	

FOR AIRCRAFT PREVIOUSLY REGISTERED OR ASSESSED IN ANOTHER CALIFORNIA COUNTY, INDICATE COUNTY NAME AND ASSESSMENT YEARS

FIXED BASE OPERATOR NAME	LAST MAJOR AIRFRAME OVERHAUL DATE:	COST: \$
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**AIRCRAFT CONDITION:**

WHEN PURCHASED <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR CURRENT <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR INTERIOR <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR EXTERIOR <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR	DAMAGE HISTORY <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, SEE INSTRUCTIONS AND ATTACH STATEMENT. EQUIPMENT LEASED, EXCHANGED, ADDED OR RETIRED <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, SEE INSTRUCTIONS AND ATTACH SCHEDULE.
---	--

**TYPE OF USAGE:**

PERSONAL/PLEASURE     FLIGHT TRAINING     RENTAL     CHARTER/TAXI     BUSINESS     FRACTIONAL OWNERSHIP PROGRAM     SHOW/MUSEUM  
 IF YOU CHECKED CHARTER/TAXI, DO YOU USE THE AIRCRAFT IN COMMON CARRIAGE MORE THAN 50% OF THE TIME?     YES     NO

NOTE: COMMON CARRIAGE DOES NOT INCLUDE FERRY FLIGHTS OR PART 91 OWNER FLIGHTS.

AVIONICS SUMMARY: REPORT ONLY ADDED OR REPLACED AVIONICS. DO NOT REPORT ORIGINAL STANDARD FACTORY AVIONICS.  
FOR CONDITION, PLEASE ENTER (N) NEW, (A) AVERAGE, (P) POOR.

UNIT	ACQUISITION DATE	COST NEW	CONDITION	ASSESSOR USE ONLY	UNIT	ACQUISITION DATE	COST NEW	CONDITION	ASSESSOR USE ONLY
RVSM <small>REDUCED VERTICAL SEPARATION MINIMUM MONITOR</small>					RADAR ALTIMETER				
TAWS <small>TERRAIN AWARENESS WARNING SYSTEM</small>					ENCODER				
EFIS <small>ELECTRONIC FLIGHT INSTRUMENT SYSTEM</small>					RMI <small>RADIO MAGNETIC INDICATOR</small>				
TCAS <small>TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM</small>					VLF <small>VERY LOW FREQUENCY</small>				
NAVCOM #1					PHONE				
NAVCOM #2					RADAR				
TRANSPONDER A__ C__					LORAN				
GLIDESLOPE					ADF <small>AUTOMATIC DIRECTION FINDER</small>				
LOCALIZER					DME <small>DISTANCE MEASURING EQUIPMENT</small>				
COMPASS SYSTEM/HSI <small>HORIZONTAL SITUATION INDICATOR</small>					AIR CONDITIONING				
AUTOPILOT NUMBER OF AXES ____					BOOTS				
FLIGHT DIRECTOR					HF TRANSCEIVERS <small>HIGH FREQUENCY</small>				
GPS IFR <small>GLOBAL POSITIONING SYSTEM, INSTRUMENT FLIGHT RULES</small>					OTHER NON-FACTORY AVIONICS				

**TOTAL AIRFRAME HOURS AS OF JANUARY 1:** \_\_\_\_\_

ENGINE(S)	SINGLE	LEFT	RIGHT
MAKE			
MODEL			
YEAR OF MANUFACTURE			
HORSEPOWER			
HOURS SINCE NEW			
HOURS SINCE MAJOR OVERHAUL*			
TIME BETWEEN OVERHAULS (TBO)*			

\* AS OF JANUARY 1.

ENGINE MAINTENANCE SERVICE PROGRAM:  YES  NO

NAME OF PROGRAM: \_\_\_\_\_ ENROLLMENT DATE: \_\_\_\_\_

FOR HOMEBUILT, KIT, OR EXPERIMENTAL AIRCRAFT, ENTER EXACT DATE OF FIRST FLIGHT: \_\_\_\_\_

FOR HELICOPTERS - HOURS SINCE MAJOR OVERHAUL:		
ENGINE	MAIN ROTOR BLADES	MAIN ROTOR HEAD ASSEMBLY
MAST	MAST TRANSMISSION	TAIL ROTOR DRIVESHAFT
TAIL ROTOR GEARBOX	TAIL ROTOR HUB ASSEMBLY	TAIL ROTOR BLADES
SERVOS	MISCELLANEOUS	

**SECTION II: COMPLETE IF FIRST TIME FILING OR IF ANY CHANGES WITHIN THE LAST CALENDAR YEAR**

**NAME AND ADDRESS OF OWNER IF DIFFERENT FROM FAA REGISTERED OWNER**

NAME	ADDRESS
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CITY	STATE	ZIP CODE	COUNTY
------	-------	----------	--------

<b>IF SOLD OR DONATED:</b>	DATE OF SALE	SALE PRICE \$
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NEW OWNER NAME	ADDRESS
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CITY	STATE	ZIP CODE	COUNTY
------	-------	----------	--------

IF:  MOVED  JUNKED  PARTED  DESTROYED  ABANDONED

DATE	NEW LOCATION (IF MOVED)	COUNTY
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EXPLANATION

**AIRCRAFT NOT HABITUALLY BASED IN THIS COUNTY**

AIRPORT/FBO WHERE NORMALLY KEPT	HANGAR/TIE-DOWN NO.
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CITY	STATE	ZIP CODE	COUNTY
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CHECK REASON AIRCRAFT IS OR WAS IN THIS COUNTY:  REPAIRS  FOR SALE  IN TRANSIT TO: \_\_\_\_\_  
 OTHER: \_\_\_\_\_

ATTACH STATEMENT REGARDING ANY ADDITIONAL INFORMATION YOU FEEL WOULD ASSIST US IN VALUING YOUR AIRCRAFT.

**IF OWNERSHIP TYPE IS LLC, PLEASE ATTACH A LIST OF MEMBERS NAMES.**

OWNERSHIP TYPE ( <input checked="" type="checkbox"/> ) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>	<p align="center"><b>DECLARATION BY ASSESSEE</b></p> <p><b>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</b></p> <p>I certify (or 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, 20__.</p>
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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 ( )
E-MAIL ADDRESS	TITLE

\* AGENT: SEE INSTRUCTIONS FOR DECLARATION BY ASSESSEE.

**THIS STATEMENT IS SUBJECT TO AUDIT**

**OFFICIAL REQUEST**

Pursuant to California Revenue and Taxation Code section 5362, the Assessor of the county in which an aircraft is habitually situated shall assess the aircraft at its market value. The Assessor's records indicate that you are the owner of the aircraft identified on page 1 of this form. In accordance with section 5365, you are required to complete this form according to the instructions. Pursuant to section 5367, failure to return this form by the specified due date will require the Assessor to add a 10% penalty to the market value of your aircraft.

This statement is not a public document. In accordance with Revenue and Taxation Code section 451, the information contained herein will be held secret by the Assessor. It can only be disclosed to the district attorney, grand jury, and other agencies specified in section 408. Attached schedules are considered to be part of the statement.

**GENERAL INSTRUCTIONS**

ALL INFORMATION PROVIDED SHOULD BE AS OF JANUARY 1.

**SECTION I.**

This section must be completed annually. Specific information is required to correctly determine the value of the aircraft

**STATEMENT OF CONDITION:** Using the information below, check the box that reflects the condition of your aircraft as of January 1:

**New:** An aircraft that is new or is maintained in new condition.

**Good:** Paint and airframe are in near new condition. Minor scratches. Windows clear with no crazing or discoloration. Interior is in near new condition. Simple cleaning removes any smell, dirt or matting.

**Average:** Paint is generally sound and attractive. Slight oxidation can be easily polished out leaving paint shiny. Small scratches, chips or dents can be found especially in high use areas. Windows have milky edges, some crazing or light scratches. The interior use shows minor fraying, stains, or cracking. Cleaning and shampooing will make the interior look attractive. Aircraft certificate is current, 6 months annual, ½ TBO (Time Between Overhauls), ADs (Air Worthiness Directives) complied.

**Poor:** Paint is badly oxidized, peeled and blemished. Most leading edges and upper surfaces are chipped, crazed, dented, and oxidized. All windows crazed and scratched. After touch-up and polishing, aircraft still looks unsightly. Needs new paint. Interior shows high use, scratches, tear, snags, frayed fabric, exposed foam, peeling laminates, and loose panels. Interior looks and smells dirty after cleaning and needs replacement. Aircraft has not flown, is out of annual, engine is run out and will not pass inspection, ADs not complied.

**AVIONICS SUMMARY:** Indicate the date of acquisition and the condition of existing avionics equipment. List any additional avionics and their cost under "Non-factory avionics added in last calendar year." For condition, please enter *N* for new, *A* for average, and *P* for poor.

**DAMAGE HISTORY:** To report damage history, attach a statement indicating the type of damage, date of damage, copy of report made to FAA, and maintenance log and repairs made.

**EQUIPMENT LEASED, EXCHANGED, ADDED OR RETIRED:**

**Leased:** If you lease equipment in connection with this aircraft's operation, attach a schedule listing the name and address of the owner, description of the leased property, cost if purchased, and annual rent.

**Exchanged:** Attach a schedule listing any exchange of equipment since purchase.

**Additions or Retirements:** From date of acquisition of aircraft to last day in December of last year if you have added or retired equipment, attach a schedule listing the description of the equipment, date added or retired, and the cost of equipment added or retired.

**FRACTIONAL OWNERSHIP:** If the aircraft is enrolled in a Fractional Ownership Program, forms BOE-570-FO (-1, -2) must be filed.

**SECTION II.**

This section must be completed if filing for the first time or if there have been any changes within the last calendar year.

**ADDITIONAL INFORMATION:** Attach a statement regarding any additional information you feel would assist the Assessor in valuing your aircraft.

**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.

**EXEMPTIONS**

**Armed Forces Members.** If you are not a resident of the State of California, but are in this state solely by the reason of compliance with military orders, you may declare tax situs elsewhere by filing Form BOE-261-D, **Servicemembers Civil Relief Act Declaration**. Obtain the declaration form from the Assessor or from your unit Legal Officer.

**Aircraft of Historical Significance.** If you are an individual owner who does not hold the aircraft primarily for purposes of sale, does not use the aircraft for commercial purposes or general transportation, the aircraft is 35 years or older and is displayed to the public at least 12 days per year, obtain Form BOE-260-B from the Assessor. The exemption claim must be filed on or before February 15 for a full exemption and by August 1 for a partial exemption.