

**Memorandum**

To: Ms. Kristine Cazadd  
Interim Executive Director

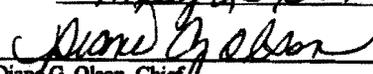
Date: May 13, 2011

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


**STATE BOARD OF EQUALIZATION**

BOARD APPROVED

At the May 25, 2011 Board Meeting

  
Diane G. Olson, Chief  
Board Proceedings Division

Subject: **Board Meeting, May 2011**  
**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 new and 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. Additionally, forms that are generally completed by individual taxpayers (as opposed to organizations, corporations, partnerships, etc.) are provided in a format that meets the Americans With Disabilities Act requirements whereby a person with sight impairment will be able to complete the forms online using a screen reader.

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 for taxpayers' use. Revisions specific to a particular form are shown in brackets following the title of the form.

- BOE-58-AH      *Claim for Reassessment Exclusion for Transfer Between Parent and Child*  
[Revised question number 5 to change "properties" to "transfers" to encompass multiple partial transfers of the same property.]
- BOE-58-G      *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*  
[Revised question number 4 to ask for percentage transferred.]
- 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 instructions to delete the one-time only provision.]

- BOE-66-A *Notice of Enrollment of Escape Assessment* (Counties without Section 1605(c) provisions)  
[Revised to clarify that the claimant is filing for an exclusion from reassessment.]
- BOE-66-B *Notice of Enrollment of Escape Assessment* (Counties with Section 1605(c) provisions)  
[Revised to clarify that the claimant is filing for an exclusion from reassessment.]
- BOE-236 *Exemption of Leased Property Used Exclusively for Low-Income Housing*  
[Revised to add example of "fiscal year."]
- BOE-236-A *Supplemental Affidavit for BOE-236, Housing—Lower-Income Households Eligibility Based on Family Household Income*  
[Revised to include definition of "fiscal year."]
- BOE-260 *Certificate and Affidavit for Exemption of Work of Art*  
[Revised to remove penalty of perjury language from the museum director's certification box; capitalized "Homeowners' Exemption" in the instructions.]
- BOE-260-A *Certificate and Affidavit for Exemption of Certain Aircraft*  
[Revised to remove penalty of perjury language from the museum director's certification box.]
- BOE-260-B *Claim for Exemption from Property Taxes of Aircraft of Historical Significance*  
[Revised to add language regarding the filing fee.]
- BOE-261-G *2012 Claim for Disabled Veterans' Property Tax Exemption*  
[Revised question 1c to ask about previous residence; revised various portion of the instructions to make it easier for claimants to understand; added 2012 lien date exemption amounts and household income limits.]
- BOE-262-AH *Church Exemption Claim*  
[Reformatted to improve clarity, ease of use for taxpayers, and to promote Internet usage; added example of "fiscal year."]
- BOE-263 *Lessors' Exemption Claim*  
[Revised to add definition of "fiscal year."]
- BOE-263-C *Church Lessors' Exemption Claim*  
[Revised to add definition of "fiscal year."]
- BOE-265 *Cemetery Exemption Claim*  
[Reformatted to improve clarity, ease of use for taxpayers, and to promote Internet usage; added definition of "fiscal year."]

- BOE-266      *Claim for Homeowners' Property Tax Exemption* (English and Spanish)  
[Revised to add question number 3; added definition of "principal place of residence"; reformatted to improve clarity, ease of use for taxpayers, and to promote Internet usage; combined English and Spanish version into one form to accommodate the provisions of Revenue and Taxation Code section 255.8 since 49 counties must now provide the forms in both English and Spanish.]
- BOE-266-CD      *Claim for Homeowners' Property Tax Exemption Card*  
[Rescind form. Newly required information prevents the use of the former card format.]
- BOE-266-S      *Spanish Version, Claim for Homeowners' Property Tax Exemption*  
[Rescind form. Information now contained on revised form BOE-266.]
- BOE-266-SCD      *Spanish Version, Claim for Homeowners' Property Tax Exemption Card*  
[Rescind form. Newly required information prevents the use of the former card format.]
- BOE-266-D      *Homeowners' Property Tax Exemption Cooperative Housing Information Request*  
[Rescind form. Information now contained in newly developed form BOE-266-E.]
- BOE-266-E      *Ownership Statement Cooperative Housing Corporation*  
[New form developed to accommodate the filing requirements for cooperative housing corporations pursuant to Revenue and Taxation Code section 480.8 and Property Tax Rule 135.]
- BOE-267      *Claim for Welfare Exemption, First Filing*  
[Revised to add instructions regarding organizations other than the claimant using the property; updated the telephone number for the Board's Exemption Section; revised information for the 2012 lien date.]
- BOE-267-H      *Welfare Exemption Supplemental Affidavit, Housing—Elderly or Handicapped Families*  
[Deleted affidavit on page 3 and made separate form (BOE-267-H-A) to eliminate confusion regarding filing the affidavit; added definition of "fiscal year"; updated the telephone number for the Board' Exemption Section.]
- BOE-267-H-A      *Elderly or Handicapped Families, Family Household Income Reporting Worksheet*  
[New form; formerly page 3 of form BOE-267-H. Developed to eliminate confusion regarding filing the affidavit.]

- BOE-267-L *Welfare Exemption Supplemental Affidavit, Housing—Lower-Income Households*  
[Deleted affidavit on page 6 and made separate form (BOE-267-L-A) to eliminate confusion regarding filing the affidavit; added definition of "fiscal year"; updated the telephone number for the Board's Exemption Section.]
- BOE-267-L1 *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership*  
[Deleted affidavit on page 6 and made separate form (BOE-267-L-A) to eliminate confusion regarding filing the affidavit; added definition of "fiscal year"; updated the telephone number for the Board's Exemption Section.]
- BOE-267-L-A *Lower Income Households, Family Household Income Reporting Worksheet*  
[New form; formerly page 6 of forms BOE-267-L and BOE-L-1. Developed to eliminate confusion regarding filing the affidavit.]
- BOE-267-R *Welfare Exemption Supplemental Affidavit, Rehabilitation—Living Quarters*  
[Revised to add definition of "fiscal year"; updated the telephone number for the Board's Exemption Section.]
- BOE-267-S *Religious Exemption*  
[Revised to add language to question number 9 to clarify that leased personal property is eligible for the Religious Exemption.]
- BOE-267-SNT *Religious Exemption Change in Eligibility or Termination Notice*  
[Revised to clarify that leased personal property is eligible for the Religious Exemption; revised dates for the 2012 lien date.]
- BOE-268-A *Public School Exemption*  
[Revised to clarify how leased personal property must be reported; added definition of "fiscal year."]
- BOE-268-B *Free Public Library or Free Museum Claim*  
[Reformatted to improve clarity, ease of use for taxpayers, and to promote Internet usage; added example of "fiscal year."]
- BOE-269-AH *Claim for Veterans' Organization Exemption*  
[Updated telephone number for the Board's Exemption Section; added example of "fiscal year."]
- BOE-576-D *Vessel Property Statement*  
[Revised Section 1 to include a question regarding habitual location of the vessel; added requirement for zip code throughout the document.]

Please place these forms on the Board's May 2011 Administrative Session for approval.

DJG:sk

Attachment

cc: Ms. Diane Olson

Approved:   
Kristine Cazadd, Interim Executive Director

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

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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 <i>(if applicable)</i>	DATE OF DEATH <i>(if applicable)</i>	DATE OF DECREE OF DISTRIBUTION <i>(if applicable)</i>

**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 transfers 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	EMAIL 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	EMAIL ADDRESS

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

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

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

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

NAME	RELATIONSHIP

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

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

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

**A. PROPERTY**

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

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

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

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

**CERTIFICATION**

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

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

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

1. Print full name(s) of transferee(s) \_\_\_\_\_  
 Family relationship(s) to transferor(s) \_\_\_\_\_  
 If adopted, age at time of adoption \_\_\_\_\_ Adopted by whom? \_\_\_\_\_
  
2. Parent: Name of direct descendent of grandparent (son or daughter) \_\_\_\_\_  
 Date of death of direct descendent \_\_\_\_\_  
 (Direct descendent must be deceased in order to qualify for this exclusion. *Please provide death certificate.*)  
 Social security number of direct descendent: \_\_\_\_\_
  - a. Was deceased parent married or in a registered domestic partnership (*registered means registered with the California Secretary of State*) as of the date of death?  Yes  No
  - b. Is the spouse or registered domestic partner of the deceased parent a (*check one*):  
 Parent of the grandchild (*go to question c*).  
 Stepparent of the grandchild (*a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased*) (*go to question 3*).
  - c. Had surviving spouse/partner remarried or entered into a registered domestic partnership as of the date of purchase or transfer?  
 Yes  No  
 If **yes**, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/partnership registration: \_\_\_\_\_ (*Please provide marriage or partnership certificate.*)  
 If **no**, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death \_\_\_\_\_ (*Please provide death certificate.*)
  
3. Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from parents.)  
 Yes  No  
 If yes: County: \_\_\_\_\_ Assessor's Parcel Number: \_\_\_\_\_
  
4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendent of grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from deceased parents.)  Yes  No  
 If yes, *attach list of all previous transfers (include for each property: the county, Assessor's parcel number, situs address, date of transfer, names of all transferees, and the family relationship).*

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

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

**CERTIFICATION**

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

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

## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD

Revenue and Taxation Code, Section 63.1

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

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

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

**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

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

ASSESSOR'S PARCEL NUMBER	DATE OF DISASTER
PROPERTY ADDRESS	CITY

**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:

**C. CLAIMANT INFORMATION**

NAME 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, 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	EMAIL 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

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.

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.

**NOTICE OF ENROLLMENT OF ESCAPE ASSESSMENT**

*[For counties in which the Board of Supervisors **has not** adopted the provisions of section 1605(c)]*

Assessor's Parcel Number:  
Business Account Number:  
Address of Property:  
Description of Property:

**DATE OF NOTICE**

On \_\_\_\_\_ 20 \_\_\_\_\_, a *Notice of Proposed Escape Assessment* was sent to you as required by Revenue and Taxation Code section 531.8. That notice was sent to advise you of the proposed escape assessment 10 days prior to enrollment of the escape assessment. This is to notify you, as required by Revenue and Taxation Code section 534, that the following escape assessment has now been enrolled.

**ASSESSOR'S USE ONLY**

[Value section formatted by Assessor]

**YOUR RIGHT TO AN INFORMAL REVIEW**

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the Assessor's staff. You may contact the Assessor's Office at ( \_\_\_\_\_ ) \_\_\_\_\_ for information regarding an informal review.

**YOUR RIGHT TO APPEAL**

You also have the right to a formal appeal of the assessment which involves (1) the filing of an *Application for Changed Assessment*, (2) a hearing before an appeals board, and (3) a decision by the appeals board. An *Application for Changed Assessment* form is available from, and should be filed with, the Clerk of the Appeals Board. You may contact the Clerk's Office at ( \_\_\_\_\_ ) \_\_\_\_\_ for more information on filing an application.

**FILING DEADLINES**

*[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]*

In general, an *Application for Changed Assessment* must be filed within 60 days after the Date of Notice (printed above) or the postmark date on the envelope in which the notice was mailed, whichever is later.

An application is considered timely filed if: (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked on or before the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

**EXCLUSIONS**

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify for an exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at ( \_\_\_\_\_ ) \_\_\_\_\_ for further information.

**NOTICE OF ENROLLMENT OF ESCAPE ASSESSMENT**

*[For counties in which the Board of Supervisors **has** adopted the provisions of section 1605(c) and counties of the first class]*

Assessor's Parcel Number:  
Business Account Number:  
Address of Property:  
Description of Property:

**DATE OF NOTICE**

On \_\_\_\_\_ 20 \_\_\_\_\_, a *Notice of Proposed Escape Assessment* was sent to you as required by Revenue and Taxation Code section 531.8. That notice was sent to advise you of the proposed escape assessment 10 days prior to enrollment of the escape assessment. This is to notify you, as required by Revenue and Taxation Code section 534, that the following escape assessment has now been enrolled.

**ASSESSOR'S USE ONLY**

[Value section formatted by Assessor]

**YOUR RIGHT TO AN INFORMAL REVIEW**

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the Assessor's staff. You may contact the Assessor's Office at ( \_\_\_\_\_ ) \_\_\_\_\_ for information regarding an informal review.

**YOUR RIGHT TO APPEAL**

You also have the right to a formal appeal of the assessment which involves (1) the filing of an *Application for Changed Assessment*, (2) a hearing before an appeals board, and (3) a decision by the appeals board. An *Application for Changed Assessment* form is available from, and should be filed with, the Clerk of the Appeals Board. You may contact the Clerk's Office at ( \_\_\_\_\_ ) \_\_\_\_\_ for more information on filing an application.

**FILING DEADLINES**

*[For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class]*

A formal appeal may be filed within 60 days of the date of mailing printed on the tax bill or the postmark date on the envelope in which the tax bill was mailed, whichever is later.

An application is considered timely filed if: (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked on or before the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

**EXCLUSIONS**

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify for an exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at ( \_\_\_\_\_ ) \_\_\_\_\_ for further information.

**EXEMPTION OF LEASED PROPERTY USED EXCLUSIVELY FOR LOW-INCOME HOUSING**

\_\_\_\_\_, who is filing  
*(name of person making claim)*

this claim as, or on behalf of, the \_\_\_\_\_ of the property described herein, states:  
*(lessor or lessee)*

1. That as \_\_\_\_\_  
*(owner, partner, corporate officer, etc.)*

2. of the \_\_\_\_\_  
*(name of organization, etc.)*

3. the mailing address of which is \_\_\_\_\_ ZIP \_\_\_\_\_  
*(give complete mailing address, including zip code)*

4. the location of the property for which exemption is claimed is \_\_\_\_\_ ZIP \_\_\_\_\_  
*(give complete address)*

5. That this claim for exemption is made for the 20\_\_\_\_ - 20\_\_\_\_ fiscal year on the leased property described above. (Example: a person filing a timely claim in February 2011 would enter "2011-2012.")

6. That the property was leased to the lessee for a term of 35 years or more or that the lease was transferred to the lessee with a remaining term of 35 years or more (the Assessor may require a copy of the lease be submitted).

7. That the property is used exclusively and solely for rental housing and related facilities for tenants who are persons of low income as defined in section 50093 of the Health and Safety Code. An affidavit affirming that the tenants' incomes do not exceed the limits provided by section 50093 of the Health and Safety Code: [ ] is attached, [ ] will be provided within \_\_\_\_\_ days, [ ] will be provided by the lessee (if this claim is filed by the lessor). The exemption cannot be allowed without the income affidavit.

8. That the property is leased and operated by a (check one):

[ ] a. religious, hospital, scientific, or charitable fund, foundation, or corporation. **Note:** if this box is checked, the lessee must file and qualify for the Welfare Exemption provided by section 214 of the Revenue and Taxation Code in order for this exemption claim to be allowed.

[ ] b. public housing authority or public agency.

[ ] c. limited partnership in which the managing general partner has received a determination that it is a charitable organization under section 501(c)(3) of the Internal Revenue Code. If this box is checked, copies of the determination letter, the limited partnership agreement, and the Certificate of Limited Partnership (LP-1), including any amendments (LP-2), showing endorsement by the Secretary of State [ ] are attached, [ ] will be submitted by the lessee. The exemption cannot be allowed without these documents.

FOR ASSESSOR'S USE ONLY	
Received by _____ <i>(Assessor's designee)</i>	NAME _____
of _____ <i>(county or city)</i>	ADDRESS <i>(street, city, state, zip code)</i> _____
on _____ <i>(date)</i>	DAYTIME PHONE NUMBER _____ ( _____ )

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

**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 _____
E-MAIL ADDRESS _____		

**THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.**

**SUPPLEMENTAL AFFIDAVIT FOR BOE-236  
HOUSING — LOWER — INCOME HOUSEHOLDS  
ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME (Yearly Filing)**

This affidavit is required under the provisions of section 251 of the Revenue and Taxation Code for those organizations filing BOE-236, Exemptions of Leased Property Used Exclusively for Low-Income Housing.

This affidavit supplements the claim for exemption and must be filed with the Assessor. If you do not complete and file this form, it is grounds for denial of the exemption.

\_\_\_\_\_ states:  
(name of person making affidavit)

1. That as \_\_\_\_\_  
(title, such as president, etc.)
2. of the \_\_\_\_\_  
(corporate or organization name)
3. the mailing address of which is \_\_\_\_\_  
(complete address including zip code)
4. for the property located at \_\_\_\_\_  
(address of property, including zip code)
5. That this affidavit is made on behalf of the above organization in support of a claim for exemption for the 20 \_\_\_\_\_ - 20 \_\_\_\_\_ fiscal year.

**ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME**

Section 236 of the California Revenue and Taxation Code provides that property used exclusively for providing housing for lower-income households can qualify for an exemption from property taxes to the extent that incomes of households residing therein do not exceed amounts listed below:

No. of Persons in Household	Maximum Income	No. of Persons in Household	Maximum Income	No. of Persons in Household	Maximum Income
1		4		7	
2		5		8	
3		6			

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

In order to qualify all or a portion of the total property for the exemption, you must have: (1) a signed statement for each household that qualifies (you keep the statement in case of further audit); and (2) you must complete the report on the reverse of this form.

**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 AFFIDAVIT

TITLE

DATE



**A. LIST OF QUALIFIED HOUSEHOLDS**

UNIT NUMBER (use two lines if there are two households in a unit)	NUMBER OF PERSONS IN HOUSEHOLD (may be more than one household in unit)	MAXIMUM INCOME FOR HOUSEHOLD DOES NOT EXCEED
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
6. _____	_____	_____
7. _____	_____	_____
8. _____	_____	_____
9. _____	_____	_____
10. _____	_____	_____
11. _____	_____	_____
12. _____	_____	_____
13. _____	_____	_____
14. _____	_____	_____
15. _____	_____	_____
16. _____	_____	_____
17. _____	_____	_____
18. _____	_____	_____
19. _____	_____	_____
20. _____	_____	_____

**B. RECAP FOR ALL FAMILIES, ELIGIBLE AND INELIGIBLE**

EXAMPLE      ACTUAL

NOTE: The low-income exemption calculation is the value of low-income households to the total area of the property.

1. Number of total households	100	
2. Number of qualified low-income households	40	
3. Total area of building(s) ( <i>square feet</i> )	150,000	
4. Area of qualified low-income households ( <i>square feet</i> )	75,000	

**C. EXEMPTION CALCULATION**

EXAMPLE      ACTUAL

Percentage of the area of lower-income households occupying the property to the total area of the property.	<b>75,000/150,000</b>	
<b>Percentage of Value of Property Eligible for Exemption</b>	<b>50%</b>	

## INSTRUCTIONS FOR COMPLETION OF SUPPLEMENTAL AFFIDAVIT FOR BOE-236

Housing — Lower-Income Households  
Eligibility Based on Family Household Income

The claimant (organization) must follow the instructions listed below. The claimant should provide each household living on the property with a copy of the attached form titled Lower-Income Households — Statement of Family Household Income. The organization’s property will not be allowed the exemption unless the proper information in a completed affidavit, in duplicate, is provided to the Assessor.

### FISCAL YEAR

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

### A. LIST OF QUALIFIED HOUSEHOLDS

The claimant must list on the affidavit the following information for **only** those lower-income households that **qualify**:

- (1) Home address, apartment number, room number, etc. Use two lines if there are two households at the same location, etc.
- (2) The number of persons claimed to be in the household (one household for each line item).
- (3) The maximum income limit reported by each household (this figure should agree with the income limit based upon the number of persons in the household that as printed on the affidavit).

**NOTE:** No **by line item** reporting is necessary for vacant room (areas), households that did not report, households that may not be lower-income, or for households whose incomes exceed the applicable income limits.

### B. RECAP FOR ALL FAMILIES, ELIGIBLE, AND INELIGIBLE

The claimant must complete the “Recap” section of the affidavit for all households, eligible and ineligible, by entering:

	<b>Example</b>
(1) The total number of households	100
(2) The number of low-income <b>qualified</b> households (one for each line item completed in B, above)	40
(3) The total area of the building(s) (square feet)	150,000
(4) The area of qualified low-income households (square feet)	75,000

### C. EXEMPTION CALCULATION

The claimant must complete the Exemption Calculation section and enter the percentage of property value eligible for exemption on the appropriate line.

The exemption calculation percentage is computed by:

- (1) Entering the total number of households occupying the property (in the example the number is 100).
- (2) Enter the number of lower-income households occupying the property (in the example the number is 40).
- (3) Dividing the number in B(4) above (75,000) by the number in B(3) (150,000) to obtain the percentage of value of property eligible for exemption:  $75,000/150,000 = 50$  percent.

(Suggested Family Household Income Reporting Form for \_\_\_\_\_ )

**LOWER-INCOME HOUSEHOLDS  
STATEMENT OF HOUSEHOLD INCOME**

Promptly sign and file this statement by \_\_\_\_\_ with an officer or the manager of the organization on whose property you reside.

Name(s) of Occupants: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Address or Unit No.: \_\_\_\_\_  
(No P.O. Box Nos.) \_\_\_\_\_  
\_\_\_\_\_

Complete the statement and return it to the manager of the organization that provides the housing.

1. Number of persons in family household (*see instructions*). . . \_\_\_\_\_
2. I certify (or declare) under penalty of perjury under the laws of the State of California that the family household income for the prior calendar year did not exceed \$ \_\_\_\_\_. (*Enter the amount of the income limit, shown below, for the number of persons in family household.*)

NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
1	\$
2	\$
3	\$
4	\$
5	\$
6	\$
7	\$
8	\$

SIGNATURE	TITLE	DATE
		

**(FAMILY HOUSEHOLD INCOME REPORTING FORM)**

**GENERAL INFORMATION**

Section 236 of the California Revenue and Taxation Code provides that property used exclusively for providing housing for lower-income households can qualify for an exemption from property taxes.

**INSTRUCTIONS**

**FAMILY HOUSEHOLD INCOME**

1. Enter the **names** of the persons who are in your household. Also, enter address or unit number.
2. Enter on line 1 the **number** of persons who are in your household.
3. Enter on line 2 the income limit figure for the number of persons shown on line 1.
4. Sign the statement **if** your combined household income is the same as or less than the income limit.
5. Promptly return the statement to an officer or the manager of the organization on whose property you reside so the organization will have time to complete the form that must be filed with the Assessor.

**HOUSEHOLD INCOME**

Income includes but is not limited to:

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

The following items shall not be considered as income:

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

For a complete listing of income and deductions, see Department of Housing and Community Development Regulations, section 6914.

**CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF WORK OF ART**

Declaration of costs and other related property information as of 12:01 a.m.,

**January 1, 20\_\_.**

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

**AFFIDAVIT FOR EXEMPTION OF WORK OF ART**

Under the provisions of section 217, Revenue and Taxation Code, certain articles of personal property which have been made available for display in a publicly owned art gallery or museum, or in a 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 PERSONAL PROPERTY AS OF 12:01 A.M., JANUARY 1 \_\_\_\_\_

NAME OF ART GALLERY OR 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 PERSONAL PROPERTY FOR WHICH EXEMPTION IS CLAIMED [check the appropriate box(es); additional works of art may be listed on a separate sheet, with nature and description]

- ORIGINAL PAINTING       ORIGINAL SCULPTURE       WORK OF THE FREE FINE ARTS (check below)
- ORIGINAL MOSAIC       ORIGINAL STATUARY       ETCHING       LITHOGRAPH
- ORIGINAL DRAWING OR SKETCHES       ENGRAVING       PRINTS MADE BY HAND TRANSFER PROCESS
- WOODCUT       OTHER ORIGINAL WORK OF THE FREE FINE ARTS

DESCRIBE THE PROPERTY AND THE PROCESS BY WHICH IT WAS CREATED IN SUFFICIENT DETAIL TO IDENTIFY \_\_\_\_\_

DO THE ITEMS DESCRIBED ABOVE INCLUDE ARTICLES OF UTILITY OR ARTICLES DESIGNED FOR INDUSTRIAL USE?  YES  NO      DOES CLAIMANT HOLD WORKS OF ART 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 work of art described above was made available for display from \_\_\_\_\_, 20\_\_ to \_\_\_\_\_, 20\_\_.  
(If additional works are listed on an attachment, the director or officer must sign this certificate and each attachment.)

I certify (or declare) 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 art gallery, museum or museum open to public and operated by a nonprofit organization) \_\_\_\_\_

LOCATED AT (address) \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_

**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.)*

## AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT

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

EMAIL 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) 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)*

EMAIL 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.

### CLAIM FOR EXEMPTION FROM PROPERTY TAXES OF AIRCRAFT OF HISTORICAL SIGNIFICANCE

This claim must be filed annually with the Assessor by 5:00 p.m., February 15, for the preceding January 1 lien date to receive a full 100% exemption. An 80% exemption is available if this affidavit is filed between February 16 - August 1.

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

\_\_\_\_\_

\_\_\_\_\_

#### SECTION 1: CLAIMANT INFORMATION

NAME OF OWNER \_\_\_\_\_

NAME OF CLAIMANT (if different from owner) \_\_\_\_\_

ADDRESS OF CLAIMANT \_\_\_\_\_ CITY \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_ DAYTIME PHONE NUMBER ( ) \_\_\_\_\_

#### SECTION 2: AIRCRAFT INFORMATION

FAA REGISTRATION NUMBER \_\_\_\_\_ HOURS IN OPERATION LAST YEAR \_\_\_\_\_ AIRFRAME HOURS AS OF JANUARY 1 \_\_\_\_\_

**N**  
MANUFACTURER \_\_\_\_\_ MODEL \_\_\_\_\_ YEAR BUILT \_\_\_\_\_

AIRCRAFT LOCATION AS OF 12:01 A.M., JANUARY 1 (AIRPORT, HANGAR OR TIE-DOWN NUMBER) \_\_\_\_\_

Check the appropriate box:

- Original       Restored       Replica       Fewer than Five

1. Is the aircraft considered airworthy?  
 YES     NO
2. Do you hold the aircraft primarily for purposes of sale?  
 YES     NO
3. Do you use the aircraft for any general transportation or commercial purposes?  
 YES     NO

#### SECTION 3: FIRST-TIME FILERS

A fee of \$35 will be charged by the assessor upon the initial application for an exemption. This is a one-time only, non-refundable fee.

If the aircraft was first made available for public display less than 12 days prior to the lien date (January 1), the exemption may be granted if you intend to display the aircraft during the following 12 months. Will you display the referenced aircraft at least 12 days during the year following its first date of public display?

- 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 \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_



**2012 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.*

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

[ ]

[ ]

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

ASSESSOR'S PARCEL NUMBER

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

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

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

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

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

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

**STATEMENTS**

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

1. a. When did you acquire this property? \_\_\_\_\_  
(month/day/year)
- b. Date you occupied or intend to occupy this property as your principal residence: \_\_\_\_\_  
(month/day/year)
- c. Have you claimed the **Disabled Veterans' Exemption** on your previous residence?  Yes  No  
 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. **Effective** date of disability rating from the USDVA\*? \_\_\_\_\_
- b. Date **received** disability rating from the USDVA\*? \_\_\_\_\_  
 \*United States Department of Veterans Affairs

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

4. To be completed **only** by claimants for the **Low-Income** Exemption:

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

Telephone No. (8 a.m. - 5 p.m.) ( \_\_\_\_\_ ) \_\_\_\_\_ Email: \_\_\_\_\_

**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

\_\_\_\_\_

## GENERAL INFORMATION

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

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

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

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

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

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

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

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

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

### DEADLINES FOR TIMELY FILINGS

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

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

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

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

## INSTRUCTIONS

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

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

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

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

### INSTRUCTIONS FOR STATEMENTS

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

Item 2. Please answer the applicable questions.

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

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

#### Household Income (section 20504)

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

Lien Date	Basic Exemption *	Low-Income Exemption *	Low-Income Household Limit **
<b>2012</b>	<b>\$119,285</b>	<b>\$178,929</b>	<b>\$53,566</b>
2011	\$116,845	\$175,269	\$52,470
2010	\$115,060	\$172,592	\$51,669
2009	\$114,634	\$171,952	\$51,478
2008	\$111,296	\$166,944	\$49,979
2007	\$107,613	\$161,420	\$48,325
2006	\$103,107	\$154,661	\$46,302
2005	\$100,000	\$150,000	\$44,907
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.

**CHURCH EXEMPTION**

**PROPERTY USED SOLELY FOR RELIGIOUS WORSHIP**

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

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

\_\_\_\_\_

\_\_\_\_\_

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

NAME OF CHURCH, ORGANIZATION, ETC. \_\_\_\_\_

MAILING ADDRESS (NUMBER AND STREET/P. O. BOX) \_\_\_\_\_

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

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

ASSESSOR'S PARCEL NUMBER \_\_\_\_\_

CITY, COUNTY, ZIP CODE \_\_\_\_\_

DATE PROPERTY WAS FIRST USED BY CLAIMANT \_\_\_\_\_

Yes  No Are all buildings and equipment claimed as exempt used solely for religious worship, including any building in the course of construction?

Yes  No Is the land claimed as exempt required for the convenient use of these buildings?

Yes  No Is all real property used by the church upon which exemption is claimed for parking purposes necessarily and reasonably required for the 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? *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. Leased property used for parking purposes is eligible for exemption only if the congregation of the church, religious congregation, or sect is no greater than 500 members.

STATE ALL USES OF THE PROPERTY \_\_\_\_\_

Yes  No a. Is an elementary school and/or secondary school being operated at this location?

Yes  No b. Is a children's day care center being operated at this location (a children's day care center includes licensed nursery schools, preschools, and infant care centers)?

**Note:** If the answer is YES to a. or b. above, the property is not eligible for the Church Exemption. If the property is both owned and operated by the church and used for religious worship, preschool purposes, nursery school purposes, kindergarten purposes, school purposes of less than collegiate grade (grades 1 - 12), or for the purposes of both schools of collegiate grade and schools of less than collegiate grade, the claimant may qualify for the Religious Exemption. The Religious Exemption has a "one-time filing" provision and should be filed by February 15; contact the Assessor. The claimant may wish instead to annually file by February 15 for the Welfare Exemption.

Yes  No Is the real property listed on this claim owned by the church? If NO, state the name and address of owner:

Owner name: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, ZIP: \_\_\_\_\_

Yes  No Is leased property, if any, used by the church for parking purposes? If YES, is the congregation of the church, religious denomination, or sect greater than 500 members?

Yes  No If YES, the property, or portion thereof, so used is not eligible for exemption.

**Note:** The benefit of a property tax exemption must inure to the church; if the lease or rental agreement does not specifically provide that the church exemption is taken into account in fixing the terms of agreement, the church shall receive a reduction in rental payments, or a refund of such payments, if paid, for each month of occupancy (or use), or portion thereof, during the fiscal year equal to one-twelfth of the property taxes not paid during such fiscal year by reason of the Church Exemption.

Yes  No Are bingo games being operated on this property? If YES, a claim for the Welfare Exemption must be filed with the Assessor by February 15 each year for the property, or portion of the property so used, to be exempt.

Yes  No Is any portion of this property being used for living quarters for any person? If YES, describe that portion:

**Note:** Living quarters are not eligible for the Church or Religious Exemptions. Certain living quarters may be exempt under the Welfare Exemption. Contact the Assessor.

Yes  No Is any portion of this property vacant and/or unused? If YES, describe that portion:

Yes  No Has any portion of this property been rented to, leased to, or been used and/or operated by some person or organization other than the claimant since 12:01 a.m., January 1 last year? If YES, describe:

If property is leased to another church, provide the name and mailing address:

**Note:** Property used by others (except for worship only) is not eligible for the Church Exemption. It may be exempt if the claimant (owner) and the user/operator both file a claim for the Welfare Exemption. Contact the Assessor.

Yes  No Has there been any change in the use of the property or any construction commenced and/or completed on this property since 12:01 a.m., January 1 last year? If YES, describe:

Yes  No Is any equipment or other property at this location being leased or rented from someone else? 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. If the property listed is not used exclusively for religious worship, please state the other uses of the property:

REMARKS

**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

EMAIL ADDRESS

DAYTIME TELEPHONE

( )

**LESSORS' EXEMPTION CLAIM**

PROPERTY USED FOR FREE PUBLIC LIBRARIES AND FREE MUSEUMS, AND PROPERTY **USED EXCLUSIVELY FOR PUBLIC SCHOOLS, COMMUNITY COLLEGES, STATE COLLEGES, STATE UNIVERSITIES, UNIVERSITY OF CALIFORNIA, CHURCHES, AND NONPROFIT COLLEGES**

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

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

**IDENTIFICATION OF APPLICANT**

LESSOR'S CORPORATE OR ORGANIZATION NAME

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

**IDENTIFICATION OF PROPERTY**

ADDRESS OF PROPERTY (NUMBER AND STREET)

FISCAL YEAR OF CLAIM  
20\_\_ - 20\_\_

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		

NAME OF QUALIFYING LESSEE INSTITUTION

MAILING ADDRESS

CITY, STATE, ZIP CODE

Yes  No The lease confers upon the lessee the exclusive right to possession and use of the property, except that for free public libraries and free museums, the statute does not require "exclusive" use.

Yes  No Property in this claim for exemption will be reported by the lessor on a business property statement submitted to the Assessor. *(See instructions for property statement filing requirements.)*

Yes  No An affidavit is attached in which the lessee declares it exclusively uses the property for exempt purposes. If **No**, the affidavit will be submitted by the lessor with the property statement.

**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

EMAIL ADDRESS

DAYTIME TELEPHONE  
( )

## INSTRUCTIONS FOR FILING LESSORS' EXEMPTION CLAIM

### IMPORTANT NOTICE

A qualifying institution is one whose property is **used** for free public libraries and free museums, and for property **used exclusively** for public schools, community colleges, state colleges, state universities, University of California, churches, and nonprofit colleges.

Failure to submit the lessee's affidavit will result in denial of the exemption for the lessor. Submission of the lessee's affidavit after the date the claim form is due (for taxpayers not required to file a property statement) or after the last day for filing the lessor's property statement without penalty under section 463 of the Revenue and Taxation Code (for taxpayers required to file a property statement) will result in a portion of the exemption being denied. A Lessee's Affidavit is not required for free public library or free museum exemption.

A sample affidavit is included as page 3 of this form.

### IDENTIFICATION OF APPLICANT

Enter your company or organization information.

### FISCAL YEAR

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

### USES OF PROPERTY

Check each of the types of property being claimed, and state the primary and incidental uses of the property.

Enter the name and address of the lessee. If additional space is required, or if more than one lessee is being listed, attach an itemized list.

Confirm, by checking the appropriate box, that the lease confers upon the lessee the **exclusive** right to possession and use of the property, except for free public libraries and free museums.

Check the appropriate box regarding property statement reporting. 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 specifically 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.

Check the appropriate box to indicate whether the affidavit is attached or will be submitted with the property statement.

If the property, or a portion thereof, for which exemption is claimed is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code, property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

### PROPERTY TAX BENEFITS

Property tax benefits claimed herein must be passed on to the lessee in the form of:

- (1) Reduction in rental payments (sections 202.2 and 206.2, Revenue and Taxation Code).
- (2) Refund of rental payments, if paid (sections 202.2 and 206.2, Revenue and Taxation Code).
- (3) Claim by lessee under the provisions of section 5096, Revenue and Taxation Code, for a refund of taxes paid by a lessor (section 202.2, Revenue and Taxation Code).

**Note:** Where the lessee files a claim for an exemption and reports leased property, such property will be allowed the exemption if used in an exempt manner.



**CHURCH LESSORS' EXEMPTION CLAIM**

PROPERTY LEASED BY A CHURCH TO A PUBLIC SCHOOL, COMMUNITY COLLEGE, STATE COLLEGE, OR STATE UNIVERSITY, INCLUDING THE UNIVERSITY OF CALIFORNIA, USED JOINTLY WITH A CHURCH

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

\_\_\_\_\_

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

**IDENTIFICATION OF APPLICANT**

LESSOR'S CHURCH OR ORGANIZATION NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

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

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

**IDENTIFICATION OF PROPERTY**

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

FISCAL YEAR OF CLAIM  
20\_\_ - 20\_\_

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(S)	INCIDENTAL USE
<input type="checkbox"/> Land		
<input type="checkbox"/> Buildings and Improvements		
<input type="checkbox"/> Personal Property		

NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_ CITY, STATE, ZIP CODE \_\_\_\_\_

Yes  No The total income received by the church in the form of rents, fees, or charges from the lease does not exceed the ordinary and usual expenses in maintaining and operating the leased property.

**An affidavit must be attached in which the lessee declares it uses the property for exempt purposes.**

**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 \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_ DAYTIME TELEPHONE ( ) \_\_\_\_\_

## **INSTRUCTIONS FOR FILING CHURCH LESSORS' EXEMPTION CLAIM**

### **IMPORTANT NOTICE**

This claim may be filed to claim the welfare exemption on property leased by a church to a public school, community college, state college, state university, including the University of California when the church and public school or college both use the property in a joint manner. (See Revenue and Taxation Code section 214.6.)

Although the church has previously been granted the religious exemption, which only requires a one-time filing, annual filing of this claim form is required for a property used in conjunction with a public school to be granted the welfare exemption.

Failure to submit the public school or college lessee's affidavit will result in denial of the exemption for the lessor. Submission of the lessee's affidavit after the date the lessors' claim form is due will result in a portion of the exemption being denied. A sample affidavit is included as page 3 of this form.

### **IDENTIFICATION OF APPLICANT**

Enter your church, corporate or organization information.

### **IDENTIFICATION OF PROPERTY**

Enter the address of the property for which you are seeking exemption.

### **FISCAL YEAR**

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

### **USES OF PROPERTY**

Check each of the types of property being claimed, and state the primary and incidental uses of the property. Primary use may include both church and school use; incidental uses would include others who use the property for meetings, receptions, etc.

Enter the name and address of the public school or college lessee. If additional space is required, or if more than one lessee is being listed, attach an itemized list.

Check the appropriate box to affirm that the total income received by the church in the form of rents, fees, or charges from the lease does not exceed the ordinary and usual expenses in maintaining and operating the leased property. The exemption is not available if the income exceeds the ordinary and usual expenses in maintaining and operating the leased property.

Attach an affidavit in which the public school or college lessee declares it uses the property for exempt purposes.

If the property, or a portion thereof, for which exemption is claimed is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code, property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

RETURN THIS  
AFFIDAVIT TO  
LESSOR

**AFFIDAVIT FOR EXECUTION BY QUALIFYING PUBLIC SCHOOL LESSEES**

NAME OF QUALIFYING PUBLIC SCHOOL LESSEE

MAILING ADDRESS

CITY, STATE, ZIP CODE

Check the type of qualifying use of the property

PUBLIC SCHOOL

STATE UNIVERSITY

COMMUNITY COLLEGE

UNIVERSITY OF CALIFORNIA

STATE COLLEGE

NAME OF CHURCH

MAILING ADDRESS

CITY, STATE, ZIP CODE

DATE LEASE SIGNED | COMMENCEMENT DATE OF LEASE

THE ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREEMENT

The following property is leased as of January 1 of this year. If personal property is being leased, indicate the type, make, model, serial number, etc. Attach a separate listing if necessary.

PROPERTY TYPE (REAL OR PERSONAL)	PROPERTY DESCRIPTION

Yes  No With respect to lessees that are political subdivisions of the state, the property is located within the boundaries of the exempt government entity leasing the same.

Yes  No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code.

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

**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

EMAILADDRESS | DAYTIME TELEPHONE ( )

**CEMETERY EXEMPTION CLAIM**

This claim is filed for fiscal year 20\_\_ - 20\_\_

**Reformatted**

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

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

NAME AND ADDRESS OF OWNER OF LAND AND BUILDINGS (if different from person making claim)

NAME OF ORGANIZATION/CORPORATE NAME FROM ARTICLES (IF INCORPORATED)

ADDRESS OF PROPERTY (CITY, COUNTY, ZIP CODE)

ASSESSOR'S PARCEL NUMBER

Yes  No Is the owner organized (or operating) for profit?

Yes  No Is the owner incorporated as a non-profit corporation?

If yes, enter the dates of incorporation and amendments: \_\_\_\_\_

**USE OF PROPERTY**

*Check all that apply.*

The property is used or held exclusively for the burial or other permanent deposit of the human dead or for the care, maintenance, or upkeep of such property or such dead.

The property is not used or held for profit.

**EXEMPTION**

*Check only one box unless claim covers both inactive and active cemeteries.*

The exemption is claimed for the following described inactive property which constitutes and is used exclusively as a cemetery, no portion of which is being leased, rented, or held for sale by the claimant. Enter the Assessor's parcel number or legal description:  
**(If this box is checked and the exemption is not claimed for other properties, Sections A and B need not be completed)**

The exemption is claimed for the cemetery properties described on the attached property information section(s).

FOR ASSESSOR'S USE ONLY	
Received by _____ <i>(Assessor's designee)</i>	NAME _____
of _____ <i>(county or city)</i>	ADDRESS <i>(street, city, state, zip code)</i> _____
on _____ <i>(state)</i>	DAYTIME PHONE NUMBER ( ) _____
Number of Section A in claim _____	EMAIL ADDRESS _____

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

**CERTIFICATION**

*I certify (or declare) 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.*

NAME OF PERSON MAKING CLAIM

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE

**SECTION A: INFORMATION CONCERNING THE PROPERTY**

Claimants must complete separate copies of this section for each property for which exemption is sought. Please read instructions before completing.

**1: PROPERTY DESCRIPTION**

NAME OF ORGANIZATION \_\_\_\_\_

ADDRESS OF THIS PROPERTY (street, city, state, zip code) \_\_\_\_\_ COUNTY \_\_\_\_\_

ASSESSOR'S PARCEL NUMBER OR LEGAL DESCRIPTION \_\_\_\_\_

- Declaration of Dedication. Date recorded \_\_\_\_\_  Dedication or zoning not required.
- Declaration of Intention. Date recorded \_\_\_\_\_ Reason: \_\_\_\_\_
- Zoning or Cemetery Use Permit. Date granted \_\_\_\_\_  Total acres of parcel: \_\_\_\_\_

**2: OWNER AND OPERATOR**

- Claimant is:**
- Owner and Operator
  - Owner only
  - Operator only of the cemetery and claims exemption on the:
    - Land
    - Buildings and other improvements
    - Personal property listed herein
- List the name of any organization which owns or operates the property other than claimant: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**3: LEASED OR RENTED TO OTHERS**

- Yes  No Is any portion of the property described above rented, leased, or being used or operated by some other person or organization? If yes, describe that portion and its use, and attach a copy of the lease (rental) agreement: \_\_\_\_\_
- Yes  No Is any equipment or other property at this location being leased, rented, or consigned from someone else? If yes, attach a list that includes the name and address of the owner and the quantity and description of the property. Property so listed is not subject to the exemption and will be assessed by the Assessor if owned by a taxable entity.

**4: LAND USE**

- Cemetery and related uses:**
- Burial sites in use or offered for sale. Number of acres: \_\_\_\_\_
  - Mausoleum and columbarium. Number of sites: \_\_\_\_\_
  - Land used for other building sites. Number of acres: \_\_\_\_\_ Total acres of parcel: \_\_\_\_\_
  - Developed roads and parking areas. Number of acres: \_\_\_\_\_
  - Walkways and garden areas. Number of acres: \_\_\_\_\_
  - Land used for all other cemetery uses. Number of acres: \_\_\_\_\_
- Noncemetery uses:**
- Not developed (unused). Number of acres: \_\_\_\_\_
  - Land used for all other purposes. Number of sites: \_\_\_\_\_
- Note: total must equal the total reported in the property description above.*

**5: BUILDINGS AND IMPROVEMENTS**

Building Number or Name	Principal Use	Other Use or Uses

**6: PERSONAL PROPERTY**

Description	Principal Use	Other Use or Uses

**SECTION B: INVENTORY OF UNSOLD BURIAL SITES AND CRYPTS**

*This section must be completed by profit making organizations. Nonprofit claimants need not answer the following questions. Please read instructions before completing.*

**7: CEMETERY PLOTS**

	Total Acres	Acres Sold	Unsold Inventory
Developed burial sites			
Offered for pre-need sales only			

**8A: CRYPTS AND NICHEs**

*Do not include preconstruction sales of crypts or niches if construction had not commenced prior to January 1.*

MAUSOLEUMS	Total Number	Number Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			

COLUMBARIUMS	Total Number	Number Sold	Unsold Inventory
Niches			

**8B: CRYPTS AND NICHEs**

*Do not include preconstruction sales of crypts or niches if construction had not commenced prior to January 1.*

MAUSOLEUMS	Total Cubic Feet	Cubic Feet Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			

COLUMBARIUMS	Total Cubic Feet	Cubic Feet Sold	Unsold Inventory
Niches			

**INSTRUCTIONS FOR FILING CLAIM FOR PROPERTY TAX EXEMPTION  
UNDER THE CEMETERY EXEMPTION PROVISIONS**

**FILING OF CLAIM**

Claims for the cemetery exemption must be signed and filed **with the county Assessor**.

An officer or duly authorized representative of the organization owning the property must sign the claim.

The Assessor will supply claim forms.

**TIME FOR FILING**

To receive the full exemption the claim must be filed each year on or before February 15. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250.

**PREPARATION OF CLAIM**

All claimants must execute the claim and, except where an exemption is being claimed for inactive cemetery property, provide the property information requested in Section A. Only claimants organized for profit need complete Section B. **All questions must be answered.** If you do not answer all the questions, your claim may be denied. Leave no blanks, use "no," "none," or "not applicable" where needed.

If the entire property is not qualified, a partial exemption will be granted for any portion which satisfies the requirements.

**FISCAL YEAR**

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

**USE OF PROPERTY**

Check the appropriate box to indicate whether or not the owner is organized or operates for profit. If organized as a nonprofit corporation, enter the date(s) of incorporation and any amendments to the articles of incorporation on line 6.

A nonprofit organization filing for the first time **must** attach a certified copy of the Articles of Incorporation or comparable instrument for unincorporated organizations, together with all amendments and revisions thereto. After the first filing, only subsequent amendments or revisions to the articles or comparable instrument need be submitted with each claim. Approval of your claim for cemetery exemption cannot be given if proper documentation is not on file in the Assessor's Office.

**EXEMPTION**

Check the appropriate box and enter the Assessor's parcel number or legal description when required. If necessary, use the back of the claim for lengthy legal descriptions or attach an additional sheet. **This completes the claim only for organizations claiming a total exemption of an inactive cemetery property**, in which no portion is being leased, rented, or held for sale by the claimant. Claims for all other properties must include Section A.

**SECTION A: INFORMATION CONCERNING THE PROPERTY**

Except as indicated in the preceding paragraph, Section A is to be completed by both profit-making and nonprofit cemetery organizations. A separate Section A must be completed and filed for each property for which total or partial exemption is sought. The information furnished must be restricted to the particular property. Give the exact name of the organization, address of the property, and the county of location.

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which an exemption is sought even though there may be several improvements and separate buildings thereon. All personal property for which an exemption is sought should be listed. If more than one Section A is filed, each Section A should be numbered for convenient reference.

**PROPERTY DESCRIPTION**

List each parcel on which a portion of the operating cemetery is located. Enter the Assessor's parcel number(s) or legal description(s). Indicate the total area (in acres) of all parcels. Use additional sheets if necessary. If the owner has recorded a "Declaration of Intention" or "Declaration of Dedication" of the property for which the exemption is claimed, or if cemetery zoning or a special use permit was granted for the property, check the appropriate box(es) and enter the corresponding date(s) or recorder's reference(s). If dedication and zoning are not required, check the corresponding box and explain.

**OWNER AND OPERATOR**

Check the appropriate boxes to identify the owner and operator of the property and the classifications of property for which total or partial exemption is sought. If an organization or individual other than the claimant owns or operates the property, identify the organization or individual in the space provided.

**LEASED OR RENTED TO OTHERS**

If any portion of the property is rented, leased, or being used or operated by some other person or organization, copies of their leases or agreements must be submitted. If the leases or other agreements have been filed in prior years, it is only necessary to attach copies of subsequent extensions, modifications, and changes.

**LAND USE**

Designate the exact acreage for each use. Report one combined figure for all building sites other than mausoleums and columbariums, which must be shown separately. Report appurtenant walkways, gardens, and parking lots separately. The total acreage includes both cemetery and noncemetery uses.

**BUILDINGS AND IMPROVEMENTS**

List all buildings and other improvements on the land, such as mausoleums, columbariums, chapels, corporation yard improvements, irrigation systems, mortuaries, and crematoriums (do not include landscaping). List separately any improvements used partially for exempt purposes and partially for taxable purposes. Use additional sheets if necessary. Principal use column: List the principal use of each. Other use or uses column: List all other uses of specific buildings and improvements. Enter "none" if there is no other use.

**PERSONAL PROPERTY**

List all personal property for which an exemption is sought. Group items into broad categories such as cemetery maintenance tools and equipment, grave digging equipment, and office furniture. List separately any personal property used partially for exempt purposes and partially for taxable purposes. Principal use column: Indicate the principal use of the property (e.g., maintaining cemetery grounds). Other use or uses column: List any other uses (e.g., farming). Enter "none" if there is no other use. Leased personal property should be listed in the LEASED OR RENTED TO OTHERS section.

**SECTION B: INVENTORY OF UNSOLD BURIAL SITES AND CRYPTS**

Section B must be completed by all profit-making organizations (any claimant answering "yes" to question 5) seeking the cemetery exemption. List the owner's inventory of unsold burial sites and crypts as of 12:01 a.m., January 1. Include those acquired by the owner through trades or defaulted contracts as unsold.

**CEMETERY PLOTS**

Report cemetery plots in terms of acreage devoted to such use. Land developed as burial sites, which are either in use or being offered for both at-need and pre-need sales, is to be reported separately from land designated and offered only for pre-need sales. Show (1) the total acreage, (2) the acreage sold, and (3) the unsold acreage for each category. Developed burial sites row: report "developed" plots located in operating units of the cemetery in which burial activity takes place. Offered for pre-need sales only row: Limit acreage to plots in operating units of the cemetery which remain undeveloped or in a semi-developed state and in which no burial activity takes place. The combined total of the acreage reported in both rows should equal the total acreage on the first entry under the LAND USE section.

**CRYPTS AND NICHES**

Show (1) the total number of crypts or niches, (2) the number sold, and (3) the inventory on hand. Do not report preconstruction sales if construction had not commenced prior to the lien date.

**ADDITIONAL INFORMATION**

Upon request, the owner and the operator must furnish additional information to the Assessor. The Assessor may institute an audit or verification of the operations of the claimant.

# REFORMATTED

## CLAIM FOR HOMEOWNERS' PROPERTY TAX EXEMPTION

If eligible, sign and file this form with the Assessor on or before February 15 or on or before the 30th day following the date of notice of supplemental assessment, whichever comes first.

### SEE INSTRUCTIONS BEFORE COMPLETING

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

FOR ASSESSOR'S USE ONLY	
Received	_____
Approved	_____
Denied	_____
Reason for denial	_____

PROPERTY DESCRIPTION	
Parcel No.	_____
Address of dwelling	_____
	_____

Print your social security number and name here \_\_\_\_\_ ➔

SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

NAME: \_\_\_\_\_

Print co-owner's or spouse's social security number and name when this property is also his/her principal residence \_\_\_\_\_ ➔

SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

NAME: \_\_\_\_\_

### STATEMENTS

This claim may be used to file for the Homeowners' Exemption for the Assessment Roll and the Supplemental Assessment Roll. A new owner must file a claim even if the property is already receiving the homeowners' exemption. Please carefully read the information and instructions before answering the questions listed below.

1. When did you acquire this property? \_\_\_\_\_  
(month/day/year)
2. Date you occupied this property as your principal residence (see instructions): \_\_\_\_\_  
(month/day/year)
3. Do you own another property that is, or was, your principal place of residence in California?  YES  NO  
If YES, please provide the address below, and the date you moved, if no longer your principal place of residence:

Address: \_\_\_\_\_  
Street address City Zip Code month/day/year

Only the owners or their spouses who occupy the above-described property (including a purchaser under contract of sale) or his or her legal representative may sign this claim. (If the property comprises more than one dwelling unit, other co-owner occupants may wish to file separate claims; however, only one exemption will be allowed per dwelling unit.)

**If you are buying this property under an unrecorded contract of sale and the Assessor does not have a copy of the contract, you must attach a copy to this claim.**

### 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 OWNER-OCCUPANT ➔ _____	DATE _____
SIGNATURE OF OCCUPANT'S SPOUSE OR CO-OWNER-OCCUPANT ➔ _____	DATE _____
EMAIL ADDRESS _____	DAYTIME TELEPHONE NUMBER ( ) _____

**IF YOU DO NOT OCCUPY THIS PARCEL AS YOUR PRINCIPAL RESIDENCE, PLEASE DISCARD THIS FORM.  
If you occupy this parcel at a later date, contact the Assessor at that time.**

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

## RECLAMO PARA LA EXENCIÓN DE IMPUESTOS PREDIALES DE LOS PROPIETARIOS DE CASAS

Si reúne los requisitos, firme y presente esta forma al Tasador a más tardar el 15 de febrero, o antes que hayan transcurrido 30 días a partir de la fecha de la notificación de la valuación suplementaria, lo que ocurra primero.

### ANTES DE LLENARLA, LEA LAS INSTRUCCIONES

NOMBRE Y SU DIRECCIÓN  
(Haga cambios necesarios al nombre escrito y dirección)

--	--

PARA USO DEL TASADOR	
Received	_____
Approved	_____
Denied	_____
Reason for denial	_____

DESCRIPCIÓN DE LA PROPIEDAD
Número de Parcela _____
Dirección de casa _____
_____
_____

Imprima su número de Seguro Social y nombre



SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

NOMBRE: \_\_\_\_\_

Imprima el número de Seguro Social y nombre de su cónyuge o copropietario si esta propiedad también es su lugar de residencia principal



SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

NOMBRE: \_\_\_\_\_

### DECLARACIONES

Esta forma de reclamo se puede utilizar para solicitar Exención para Propietarios de Casas para las Listas de Exención de Tasación de Propietarios, así como para la Lista de Tasación Suplementaria. El nuevo propietario tiene que presentar un reclamo, aunque la propiedad ya esté recibiendo la exención de propietarios de casas. Lea cuidadosamente la información que se le entrega, así como las instrucciones antes de contestar las siguientes preguntas.

- ¿Cuándo adquirió usted esta propiedad? \_\_\_\_\_  
(día/mes/año)
- Fecha en que se mudó a esta propiedad, la cual será su residencia principal (vea instrucciones): \_\_\_\_\_  
(día/mes/año)
- ¿Usted es dueño/a de otra propiedad que es o era su lugar de residencia principal en California?  Sí  No  
Si sí, porfavor proveer la dirección abajo y la fecha de su mudanza si ya no es su residencia principal:

Dirección: \_\_\_\_\_  
Dirección Ciudad Código Postal Día/Mes/Año

Solamente los dueños o los cónyuges ocupantes de la propiedad descrita anteriormente (incluyendo a un comprador bajo contrato de venta) o su representante legal pueden firmar este reclamo. (Si la propiedad consta de más de una unidad de vivienda, tal vez los otros ocupantes copropietarios deseen presentar reclamos por separado; sin embargo, se concederá una sola exención por unidad de vivienda.)

**Si usted compra esta propiedad bajo un contrato de venta que no se ha registrado, y el Tasador no tiene una copia del mismo, deberá adjuntar a este reclamo una copia del contrato.**

### CERTIFICACIÓN

Certifico (o declaro), bajo pena de perjurio, en conformidad con las leyes del Estado de California, que toda la información anterior, así como la siguiente, incluyendo cualquier declaración o documento adjunto, es completa, correcta y verdadera según mi leal saber y entender.

FIRMA DEL PROPIETARIO-OCUPANTE	FECHA
▶ _____	_____
FIRMA DEL CÓNYUGE DEL OCUPANTE O COPROPIETARIO-OCUPANTE	FECHA
▶ _____	_____
CORREO ELECTRONICO	NÚMERO TELEFONICO
_____	( ) _____

**SI NO HABITA ESTE INMUEBLE COMO SU RESIDENCIA PRINCIPAL, DESCARTE ESTA FORMA.**  
Si mas adelante ocupa esta inmueble, en ese momento comuniquese con el Tasador.

**ESTE DOCUMENTO NO ES SUJETO A LA INSPECCIÓN PÚBLICA**

## GENERAL INFORMATION

California property tax laws provide two alternatives by which the Homeowners' Exemption, up to a maximum of \$7,000 of assessed value, may be granted.

**Alternative 1:** The exemption is available to an eligible owner of a dwelling which is occupied as the owner's principal place of residence as of 12:01 a.m., January 1 each year; or

**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 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 Homeowners' 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.

To help you determine your principal residence, consider (1) where you are registered to vote, (2) the home address on your automobile registration, and (3) where you normally return after work. If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year.

Filing for exemption under Alternative 2 will apply to the supplemental assessment(s), if any, and serve as filing for the exemption for the following fiscal year(s).

To obtain the exemption, the claimant must be an owner or co-owner or a purchaser named in a contract of sale. 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), and the cabana for such a trailer or manufactured home (mobilehome) are examples. 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 you do not occupy this parcel as your principal residence, please discard this form.

If the Homeowners' Exemption is granted and the property later becomes ineligible for the exemption, you are responsible for notifying the Assessor of that fact immediately. Section 531.6 of the Revenue and Taxation Code provides for a **penalty of 25 percent of the escape assessment added for failure to notify the Assessor of the county where the property is located in a timely manner when property is no longer eligible for the exemption**. As a reminder, your tax bill, or copy, mailed by November 1 each year should be accompanied by a notice concerning ineligibility for the exemption.

**Once granted, the exemption remains in effect until terminated. Once terminated, a new claim form must be obtained from and filed with the Assessor to regain eligibility.**

### TIME FOR FILING

**Alternative 1:** The full exemption is available if the filing is made by 5 p.m. on February 15. If a claim is filed between February 16 and 5 p.m. on December 10, 80 percent of the exemption is available.

**Alternative 2:** The full exemption (up to the amount of the supplemental assessment), if any, is available providing the full exemption has not already been applied to the property on the regular roll or on a prior supplemental assessment for the same year. To be applied, the filing must be 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, 80 percent of the exemption available may be allowed. Thereafter, no exemption is available on the supplemental assessment.

## INSTRUCTIONS

If your name is printed on the form and you have sold the property, please send the form **at once** to the new owner. If someone else's name is printed on the form and you are now an owner of the property, or a purchaser under contract of sale, strike out the printed name and insert your own name, or add your name if you and the one whose name is printed are co-owners. Change the printed address if it is incorrect. If there are no entries printed on the form when you receive it, enter your full name and mailing address, including your zip code.

**ADDRESS 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.**

**TELEPHONE NUMBER.** Enter the telephone number where you can be reached during the day.

**SOCIAL SECURITY NUMBERS.** Enter social security numbers as directed. If you or your spouse do not have a social security number write "none" in the space provided. If you or your spouse do not have a social security number but you have a Medicare or Medi-Cal number, enter that number.

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 218.5 and Title 18, California Code of Regulations, section 135. (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 the exemption and by the state to prevent multiple claims in different counties and to verify the eligibility of persons claiming income tax renter's credits. The numbers are also used by the State Department of Child Support Services for locating absent parents and locating property which is owned by persons who are delinquent in their support payments; and by the State Department of Social Services to identify persons who own homes that have not been reported, if required, to the County Welfare Department. If you do not enter your social security number as directed, it may result in a delay in processing your claim or disallowance of the exemption. As noted on the claim form, social security numbers are not subject to public inspection.

**STATEMENTS.** Please answer the applicable questions. The Assessor will allow the proper exemption(s).

**CERTIFICATION.** A guardian, executor, or other legal representative may sign on behalf of an incompetent or deceased owner by inserting his or her name and capacity on the signature line and the date of death if the owner is deceased.

## INFORMACIÓN GENERAL

Las leyes de California sobre los impuestos prediales establecen dos alternativas por medio de las cuales se pueden conceder exenciones de impuestos prediales a los propietarios, hasta por un valor tasado máximo de \$7,000 dólares:

**Alternativa 1:** La exención podrá otorgarse al dueño de una vivienda que esté ocupada y sea el lugar principal de su residencia, a partir de las 12:01 a.m., del día 1 de enero de cada año, o

**Alternativa 2:** La exención podrá otorgarse al dueño de una vivienda que recibirá una Tasación Suplementaria debido a un cambio de propietario o por haber terminado alguna construcción adicional en la finca, a partir del 1 de enero, siempre y cuando,

- (a) El propietario ocupe la propiedad como su residencia principal antes de que transcurran 90 días de haber hecho el cambio de propietario, o de que se haya terminado la construcción adicional, y
- (b) A la propiedad actualmente **no** se le ha concedido la exención de propietario o alguna otra exención sobre la propiedad de mayor valor. Si la propiedad recibe una exención de **menor valor** al que aparece en las listas de registro actuales, se aplicará a la Tasación Suplementaria la diferencia entre estas dos exenciones.

Para ayudar en determinar su residencia principal, considere (1) donde esta registrado para votar, (2) su domicilio en la registración de su vehículo y (3) donde normalmente se regresa después de trabajar. Si después de considera este criterio todavía no esta seguro, escoja el lugar en donde se a pasado la mayor parte de este año.

La solicitud de la exención según la Alternativa 2 se aplicará a la Tasación Suplementaria, si la hubiera, y servirá como solicitud de exención para el (los) siguiente(s) año(s) fiscal(es).

Para obtener la exención, el reclamante debe ser el propietario o copropietario o el comprador cuyo nombre aparezca en el contrato de venta. La vivienda puede ser cualquier lugar de residencia sujeto al pago del impuesto predial: una casa para una sola familia, una estructura que contenga más de una vivienda, un condominio o unidad de un proyecto de vivienda en cooperativa, una casa flotante, una casa prefabricada (casa móvil), un lote de terreno de su propiedad en donde vive en un remolque o casa prefabricada (casa móvil) con licencia del estado, y la cabaña del remolque o de la casa prefabricada (casa móvil). La vivienda no recibirá la exención si está rentada o va a rentarse, si está vacante o nadie la ocupa, o si es una casa secundaria o para las vacaciones del reclamante. Si usted no vive en esta propiedad como su residencia principal, descarte esta forma

Si se concede la exención al propietario y posteriormente la propiedad no cumple con los requisitos para la exención, será su responsabilidad informar de inmediato al Tasador. La sección 531.6 del Código sobre Ingresos e Impuestos estipula que se aplicará una multa del 25% agregada al valor no recuperado, si usted no reporta este hecho al Tasador del condado donde se encuentra la propiedad, tan pronto como se entere que la propiedad ya no es elegible para la exención. Como recordatorio, el cobro de impuestos o copia del mismo que se le envía a más tardar el primero de Noviembre de cada año, deberá ir acompañado de un aviso o notificación concerniente a la inelegibilidad para conceder la exención.

**Una vez que se otorgue la exención, permanecerá vigente hasta su vencimiento. Cuando venza, debe obtenerse una nueva forma de reclamo y presentarse en la oficina del tasador, para tener derecho nuevamente a la exención.**

### PLAZO PARA PRESENTAR SU RECLAMO

**Alternativa 1:** Se otorgará la exención completa si se presenta el reclamo antes de las 5:00 p.m. del día 15 de febrero. Si lo presenta entre el 16 de febrero y antes de las 5:00 p.m. del 10 de diciembre, se otorgará el 80 por ciento de la exención.

**Alternativa 2:** Se otorgará la exención completa (hasta la cantidad de la tasación suplementaria), si la hubiera, siempre y cuando la exención completa no esté ya aplicada a la propiedad en la lista normal o en una tasación suplementaria anterior que se haya hecho el mismo año. Para que esto se lleve a cabo, deberá presentar el reclamo antes de las 5:00 p.m., dentro de los 30 días contados a partir de la fecha que aparece en la Notificación de Tasación Suplementaria que se haya expedido como resultado de un cambio de propietario, o que se haya terminado una construcción adicional. Si el reclamo se presenta después de 30 días contados a partir de la fecha de la Notificación de Tasación Suplementaria pero en la fecha (o antes de ella) en que vence el primer pago de impuestos del cobro complementario, se otorgará un 80 por ciento de la exención. Después de esta fecha no podrá hacerse ninguna exención sobre la tasación suplementaria.

## INSTRUCCIONES

Si su nombre aparece en la forma y ya ha vendido la propiedad, envíe **de inmediato** la forma al nuevo propietario. Si aparece otro nombre en la forma y usted es ahora el dueño de la propiedad, o comprador sujeto a un contrato de venta, tache el primer nombre y escriba el suyo, o agregue su nombre si usted y la persona cuyo nombre aparece en la forma son copropietarios. Cambie la dirección si es incorrecta. Si cuando recibe la forma está en blanco, escriba su nombre completo y su dirección, incluyendo su zona postal.

**DIRECCIÓN DE LA VIVIENDA.** Si el número de lote o la descripción legal de la propiedad y la dirección de la vivienda aparecen en la forma, revíselos para asegurarse que estén correctos y de no estarlo, corrijalos. Esta información identifica la vivienda para la cual reclama la exención.

Si la vivienda no tiene dirección, indíquelo. **No escriba un apartado postal como dirección de la vivienda.**

**NÚMERO DE TELÉFONO.** Anote el número de teléfono donde generalmente se le puede localizar durante el día.

**NÚMEROS DEL SEGURO SOCIAL.** Anote los números del Seguro Social como se indica. Si usted o su cónyuge no tienen número de Seguro Social, escriba NINGUNO en el espacio correspondiente. Si usted o su cónyuge no tienen número de Seguro Social pero tienen número de Medicare o Medi-Cal, anote ese número.

La divulgación de los números de Seguro Social es obligatoria, conforme a los requisitos de la Sección 218.5 del Código de Ingresos e Impuestos y de la Sección 135 del Título 18 del Código de Reglamentaciones de California. (Vea la Sección 405(c)(2)(C)(i), del Título 42 del Código de los Estados Unidos, el cual autoriza el uso de los números de Seguro Social para fines de identificación en la administración de todos los impuestos.) El Tasador usa los números para verificar la elegibilidad de las personas que hacen el reclamo de exención, y también los usa el Estado para impedir o prevenir que se hagan reclamos múltiples en condados diferentes, así como para verificar la elegibilidad de las personas que reclaman crédito por vivir en casas o apartamentos alquilados. También los utiliza el Departamento de Servicios de Mantenimiento de Hijos a fin de localizar a aquellos padres/madres ausentes, y para localizar propiedades cuyos propietarios sean personas que no han cumplido con sus pagos de manutención de familiares, y por el Departamento de Servicios Sociales del Estado para identificar a propietarios de casas que no se han reportado, si es requerido, a el Departamento de Bienestar del Condado. Si usted no anota su número de Seguro Social como se indica, podría resultar en una demora en el trámite del reclamo o que se niegue la exención. Tal como se establece en la forma de reclamo, los números de Seguro Social que aparecen en la misma no son información que se ofrezca al público.

**DECLARACIONES.** Conteste las preguntas correspondientes. El Tasador le concederá la(s) exención(es) adecuada(s).

**CERTIFICACIÓN.** Un tutor, albacea u otro representante legal puede firmar a nombre de una persona incapacitada o que haya fallecido, escribiendo su nombre y la capacidad conferida en el renglón asignado a la firma y, de haber fallecido el propietario, la fecha de su muerte.

**RESCINDED**

<p>ADDRESS OF DWELLING</p> <div style="border: 1px solid black; height: 60px; width: 100%;"></div>	<p>PARCEL NUMBER</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3" style="text-align: center;"><b>FOR ASSESSOR'S USE ONLY</b></td> </tr> <tr> <td style="width: 33%; text-align: center;">Received</td> <td style="width: 33%; text-align: center;">Approved</td> <td style="width: 33%; text-align: center;">Denied, Reason</td> </tr> </table> <p><b>SEE INSTRUCTIONS BEFORE COMPLETING</b>                  If eligible, sign and file this card with the Assessor on or before February 15, or on or before the 30th day following the Date of Notice of Supplemental Assessment, whichever comes first.</p>	<b>FOR ASSESSOR'S USE ONLY</b>			Received	Approved	Denied, Reason
<b>FOR ASSESSOR'S USE ONLY</b>							
Received	Approved	Denied, Reason					
<p><b>CLAIM FOR HOMEOWNERS' PROPERTY TAX EXEMPTION (CARD)</b></p>							
<p>NAME AND MAILING ADDRESS</p> <p><i>(This area is located in a position for use in a window envelope. Telephone number must not show through window envelope.)</i></p> <p>Telephone No. (8 a.m. - 5 p.m.): _____</p>							
<p>BOE-266-CD REV. 9 (8-06) <span style="float: right;">complete both sides</span></p>							

Print your social security number and name here:

SSN: \_\_\_\_\_

NAME: \_\_\_\_\_

Print co-owner's or spouse's social security number and name when this property is also his/her principal residence:

SSN: \_\_\_\_\_

NAME: \_\_\_\_\_

*(This exemption claim is not subject to public inspection.)*

**STATEMENTS** — This claim may be used to file for the Homeowners' Exemption for the Assessment Roll and the Supplemental Assessment Roll. A new owner must file a claim even if the property is already receiving the homeowners' exemption. Please carefully read the information and instructions before answering the questions listed below.

- When did you acquire this property? \_\_\_\_\_  
(month/day/year)
- Date you occupied this property as your principal residence: \_\_\_\_\_  
(month/day/year)

**CERTIFICATION**

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

SIGNATURE OF OWNER-OCCUPANT	DATE
SIGNATURE OF OCCUPANT'S SPOUSE, OR CO-OWNER-OCCUPANT	DATE

Only owners or their spouses who occupy the above-described property (including a purchaser under contract of sale) or his or her legal representative may sign this claim. (If the property comprises more than one dwelling unit, other co-owner occupants may wish to file separate claims; however, only one exemption will be allowed per dwelling unit.)

**If you are buying this property under an unrecorded contract of sale and the Assessor does not have a copy of the contract, you must attach a copy to this claim.**

**IF YOU DO NOT OCCUPY THIS PARCEL AS YOUR PRINCIPAL RESIDENCE, PLEASE DISCARD THIS CARD.**

**IF YOU OCCUPY THIS PARCEL AT A LATER DATE, CONTACT THE ASSESSOR AT THAT TIME.**

BOE-266-CD REV. 9 (8-06)

**HOMEOWNERS' EXEMPTION INFORMATION AND INSTRUCTIONS****GENERAL INFORMATION**

California property tax laws provide two alternatives by which the homeowners' property tax exemption, up to a maximum of \$7,000 of assessed value, may be granted:

**Alternative 1:** The exemption is available to an eligible owner of a dwelling which is occupied as the owner's principal place of residence as of 12:01 a.m., January 1 each year, or

**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 the property as his or her principal place of residence within ninety (90) days after the change in ownership or completion of construction and,
- (b) The property is **not** already receiving the homeowners' 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.

Filing for exemption under Alternative 2 will apply to the Supplemental Assessment(s), if any, and serve as filing for the exemption for the following fiscal year(s).

To obtain the exemption, the claimant must be an owner or co-owner or a purchaser named in a contract of sale. 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), and the cabana for such a trailer or manufactured home (mobilehome) are examples. 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 you do not occupy this parcel as your principal residence, please discard this card.**

If the homeowners' exemption is granted and the property later becomes ineligible for the exemption, you are responsible for notifying the Assessor of that fact immediately. Section 531.6 of the Revenue and Taxation Code provides for a **penalty of 25 percent of the escape assessment added for failure to notify the Assessor in a timely manner when property is no longer eligible for the exemption.** As a reminder, your tax bill, or copy thereof, mailed by November 1 each year should be accompanied by a notice concerning ineligibility for the exemption.

**Once granted, the exemption remains in effect until terminated. Once terminated, a new claim must be obtained from and filed with the Assessor to regain eligibility.**

**TIME FOR FILING**

**Alternative 1:** The full exemption is available if the filing is made by 5 p.m. on February 15. If a claim is filed between February 16 and 5 p.m. on December 10, 80 percent of the exemption is available.

**Alternative 2:** The full exemption (up to the amount of the supplemental assessment), if any, is available providing the full exemption has not already been applied to the property on the regular roll or on a prior supplemental assessment for the same year. To be applied the filing must be 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, 80 percent of the exemption available may be allowed. Thereafter, no exemption is available on the supplemental assessment.

**INSTRUCTIONS**

If your name is printed on the card and you have sold the property, please send the card **at once** to the new owner. If someone else's name is printed on the card and you are now an owner of the property, or a purchaser under contract of sale, strike out the printed name and insert your own name, or add your name if you and the one whose name is printed are co-owners. Change the printed address if it is incorrect.

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

**ADDRESS OF THE DWELLING.** If the parcel number or the legal description of the property and the address of the dwelling are printed on the card, 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.**

**TELEPHONE NUMBER.** Enter the telephone number at which you can usually be reached during the daytime.

**SOCIAL SECURITY NUMBERS.** Enter social security numbers as directed. If you or your spouse do not have a social security number write "none" in the space provided. If you or your spouse do not have a social security number but you have a Medicare or Medi-Cal number, enter that number.

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 218.5 and Title 18, California Code of Regulations, section 135. (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 the exemption and by the state to prevent multiple claims in different counties and to verify the eligibility of persons claiming income tax renter's credits. The numbers are also used by the State Department of Child Support Services for locating absent parents and locating property which is owned by persons who are delinquent in their support payments, and by the State Department of Social Services to identify persons who own homes that have not been reported, if required, to the County Welfare department. If you do not enter your social security number as directed, it may result in a delay in processing your claim or disallowance of the exemption. As noted on the claim, social security numbers appearing thereon are not subject to public inspection.

**STATEMENTS.** Please answer the applicable questions. The Assessor will allow the proper exemption(s).

**CERTIFICATION.** A guardian, executor, or other legal representative may sign on behalf of an incompetent or deceased owner by inserting his or her name and capacity on the signature line and the date of death if the owner is deceased.

**RECLAMO PARA LA EXENCIÓN DE IMPUESTOS PREDIALES DE LOS PROPIETARIOS DE CASAS**

Si reúne los requisitos, firme y presente esta forma al Tasador a más tardar el 15 de febrero, o antes que hayan transcurrido 30 días a partir de la fecha de la notificación de la valuación suplementaria, lo que ocurra primero.

**ANTES DE LLENARLA, LEA LAS INSTRUCCIONES**

NOMBRE Y SU DIRECCIÓN

[ ]

[ ]

[ ]

PARA USO DEL TASADOR	
Received	_____
Approved	_____
Denied	_____
Reason for denial	_____

DESCRIPCIÓN DE LA PROPIEDAD	
Parcela Numbre	_____
Dirección de casa	_____
	_____

No. de teléfono (8 a.m. a 5 p.m.)

( )

SSN: \_\_\_\_\_

Imprima su número de Seguro Social y nombre

NOMBRE: \_\_\_\_\_

Imprima el número de Seguro Social y nombre de su cónyuge o copropietario si esta propiedad también es su lugar de residencia principal

SSN: \_\_\_\_\_

NOMBRE: \_\_\_\_\_

**DECLARACIONES**

Esta forma de reclamo se puede utilizar para solicitar Exención para Propietarios de Casas para las Listas de Exención de Tasación de Propietarios, así como para la Lista de Tasación Suplementaria. El nuevo propietario tiene que presentar un reclamo, aunque la propiedad ya esté recibiendo la exención de propietarios de casas. Lea cuidadosamente la información que se le entrega, así como las instrucciones antes de contestar las siguientes preguntas.

1. ¿Cuándo adquirió usted esta propiedad? \_\_\_\_\_  
(día/mes/año)

2. Fecha en que se mudó a esta propiedad, la cual será su residencia principal: \_\_\_\_\_  
(día/mes/año)

**CERTIFICACIÓN**

*Certifico (o declaro), bajo pena de perjurio, en conformidad con las leyes del Estado de California, que toda la información anterior, así como la siguiente, incluyendo cualquier declaración o documento adjunto, es completa, correcta y verdadera según mi leal saber y entender.*

FIRMA DEL PROPIETARIO-OCUPANTE	FECHA
FIRMA DEL CÓNYUGE DEL OCUPANTE O COPROPIETARIO-OCUPANTE	FECHA

Solamente los dueños o los cónyuges ocupantes de la propiedad descrita anteriormente (incluyendo a un comprador bajo contrato de venta) o su representante legal pueden firmar este reclamo. (Si la propiedad consta de más de una unidad de vivienda, tal vez los otros ocupantes copropietarios deseen presentar reclamos por separado; sin embargo, se concederá una sola exención por unidad de vivienda.)

**Si usted compra esta propiedad bajo un contrato de venta que no se ha registrado, y el Tasador no tiene una copia del mismo, deberá adjuntar a este reclamo una copia del contrato.**

**SI NO HABITA ESTE INMUEBLE COMO SU RESIDENCIA PRINCIPAL, DESCARTE ESTA FORMA.**

*Si mas adelante ocupa esta inmueble, en ese momento comuníquese con el Tasador.*

*Tal como se establece en la forma de reclamo, los números de Seguro Social que aparecen en la misma no son información que se ofrezca al público.*

**INFORMACIÓN E INSTRUCCIONES SOBRE EXENCIONES PARA LOS PROPIETARIOS DE BIENES INMUEBLES.****INFORMACIÓN GENERAL**

Las leyes de California sobre los impuestos prediales establecen dos alternativas por medio de las cuales se pueden conceder exenciones de impuestos prediales a los propietarios, hasta por un valor tasado máximo de \$7,000 dólares:

**Alternativa 1:** La exención podrá otorgarse al dueño de una vivienda que esté ocupada y sea el lugar principal de su residencia, a partir de las 12:01 a.m., del día 1 de enero de cada año, o

**Alternativa 2:** La exención podrá otorgarse al dueño de una vivienda que recibirá una Tasación Suplementaria debido a un cambio de propietario o por haber terminado alguna construcción adicional en la finca, a partir del 1 de enero, siempre y cuando,

- (a) El propietario ocupe la propiedad como su residencia principal antes de que transcurran 90 días de haber hecho el cambio de propietario, o de que se haya terminado la construcción adicional, y
- (b) A la propiedad actualmente **no** se le ha concedido la exención de propietario o alguna otra exención sobre la propiedad de mayor valor. Si la propiedad recibe una exención de **menor valor** al que aparece en las listas de registro actuales, se aplicará a la Tasación Suplementaria la diferencia entre estas dos exenciones.

La solicitud de la exención según la Alternativa 2 se aplicará a la Tasación Suplementaria, si la hubiera, y servirá como solicitud de exención para el (los) siguiente(s) año(s) fiscal(es).

Para obtener la exención, el reclamante debe ser el propietario o copropietario o el comprador cuyo nombre aparezca en el contrato de venta. La vivienda puede ser cualquier lugar de residencia sujeto al pago del impuesto predial; una casa para una sola familia, una estructura que contenga más de una vivienda, un condominio o unidad de un proyecto de vivienda en cooperativa, una casa flotante, una casa prefabricada (casa móvil), un lote de terreno de su propiedad en donde vive en un remolque o casa prefabricada (casa móvil) con licencia del estado, y la cabaña del remolque o de la casa prefabricada (casa móvil). La vivienda no recibirá la exención si está rentada o va a rentarse, si está vacante o nadie la ocupa, o si es una casa secundaria o para las vacaciones del reclamante. Si usted no vive en esta propiedad como su residencia principal, descarte esta forma.

Si se concede la exención al propietario y posteriormente la propiedad no cumple con los requisitos para la exención, será su responsabilidad informar de inmediato al Tasador. La sección 531.6 del Código sobre Ingresos e Impuestos estipula que se aplicará una **multa del 25% agregada al valor no recuperado, si usted no reporta este hecho al Tasador, tan pronto como se entere que la propiedad ya no debe recibir exención**. Como recordatorio, el cobro de impuestos o copia del mismo que se le envía a más tardar el primero de noviembre de cada año, deberá ir acompañado de un aviso o notificación concierne a la inelegibilidad para conceder la exención.

**Una vez que se otorgue la exención, permanecerá vigente hasta su vencimiento. Cuando venza, debe obtenerse una nueva forma de reclamo y presentarse en la oficina del tasador, para tener derecho nuevamente a la exención.**

**PLAZO PARA PRESENTAR SU RECLAMO**

**Alternativa 1:** Se otorgará la exención completa si se presenta el reclamo antes de las 5:00 p.m. del día 15 de febrero. Si lo presenta entre el 16 de febrero y antes de las 5:00 p.m. del 10 de diciembre, se otorgará el 80 por ciento de la exención.

**Alternativa 2:** Se otorgará la exención completa (hasta la cantidad de la tasación suplementaria), si la hubiera, siempre y cuando la exención completa no esté ya aplicada a la propiedad en la lista normal o en una tasación suplementaria anterior que se haya hecho el mismo año. Para que esto se lleve a cabo, deberá presentar el reclamo antes de las 5:00 p.m., dentro de los 30 días contados a partir de la fecha que aparece en la Notificación de Tasación Suplementaria que se haya expedido como resultado de un cambio de propietario, o que se haya terminado una construcción adicional. Si el reclamo se presenta después de 30 días contados a partir de la fecha de la Notificación de Tasación Suplementaria pero en la fecha (o antes de ella) en que vence el primer pago de impuestos del cobro complementario, se otorgará un 80 por ciento de la exención. Después de esta fecha no podrá hacerse ninguna exención sobre la tasación suplementaria.

**INSTRUCCIONES**

Si su nombre aparece en la forma y ya ha vendido la propiedad, envíe **de inmediato** la forma al nuevo propietario. Si aparece otro nombre en la forma y usted es ahora el dueño de la propiedad, o comprador sujeto a un contrato de venta, tache el primer nombre y escriba el suyo, o agregue su nombre si usted y la persona cuyo nombre aparece en la forma son copropietarios. Cambie la dirección si es incorrecta.

Si cuando recibe la forma está en blanco, escriba su nombre completo y su dirección, incluyendo su zona postal.

**DIRECCIÓN DE LA VIVIENDA.** Si el número de lote o la descripción legal de la propiedad y la dirección de la vivienda aparecen en la forma, revíselos para asegurarse que estén correctos y de no estarlo, corrijalos. Esta información identifica la vivienda para la cual reclama la exención.

Si la vivienda no tiene dirección, indíquelo. **No escriba un apartado postal como dirección de la vivienda.**

**NÚMERO DE TELÉFONO.** Anote el número de teléfono donde generalmente se le puede localizar durante el día.

**NÚMEROS DEL SEGURO SOCIAL.** Anote los números del Seguro Social como se indica. Si usted o su cónyuge no tienen número de Seguro Social, escriba NINGUNO en el espacio correspondiente. Si usted o su cónyuge no tienen número de Seguro Social pero tienen número de Medicare o Medi-Cal, anote ese número.

La divulgación de los números de Seguro Social es obligatoria, conforme a los requisitos de la Sección 218.5 del Código de Ingresos e Impuestos y de la Sección 135 del Título 18 del Código de Reglamentaciones de California. (Vea la Sección 405(c)(2)(C)(i), del Título 42 del Código de los Estados Unidos, el cual autoriza el uso de los números de Seguro Social para fines de identificación en la administración de todos los impuestos.) El Tasador usa los números para verificar la elegibilidad de las personas que hacen el reclamo de exención, y también los usa el Estado para impedir o prevenir que se hagan reclamos múltiples en condados diferentes, así como para verificar la elegibilidad de las personas que reclaman crédito por vivir en casas o apartamentos alquilados. También los utiliza el Departamento de Servicios de Mantenimiento de Hijos a fin de localizar a aquellos padres/madres ausentes, y para localizar propiedades cuyos propietarios sean personas que no han cumplido con sus pagos de manutención de familiares, y por el Departamento de Servicios Sociales del Estado para identificar a propietarios de casas que no se han reportado, si es requerido, a el Departamento de Bienestar del Condado. Si usted no anota su número de Seguro Social como se indica, podría resultar en una demora en el trámite del reclamo o que se niegue la exención. Tal como se establece en la forma de reclamo, los números de Seguro Social que aparecen en la misma no son información que se ofrezca al público.

**DECLARACIONES.** Conteste las preguntas correspondientes. El Tasador le concederá la(s) exención(es) adecuada(s).

**CERTIFICACIÓN.** Un tutor, albacea u otro representante legal puede firmar a nombre de una persona incapacitada o que haya fallecido, escribiendo su nombre y la capacidad conferida en el renglón asignado a la firma y, de haber fallecido el propietario, la fecha de su muerte.

<p>DIRECCIÓN DE LA VIVIENDA</p> <div style="border: 1px solid black; height: 60px; width: 100%;"></div>	<p>NÚMERO DEL LOTE</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3" style="text-align: center;">PARA USO DEL TASADOR SOLAMENTE</td> </tr> <tr> <td style="width: 33%; text-align: center;">Received</td> <td style="width: 33%; text-align: center;">Approved</td> <td style="width: 33%; text-align: center;">Denied, Reason</td> </tr> </table>	PARA USO DEL TASADOR SOLAMENTE			Received	Approved	Denied, Reason
PARA USO DEL TASADOR SOLAMENTE							
Received	Approved	Denied, Reason					

**RECLAMO PARA LA EXENCIÓN DE IMPUESTOS PREDIALES DE LOS PROPIETARIOS DE CASA (TARJETA)**

**NOMBRE Y DIRECCIÓN POSTAL**

(Esta área ha sido seleccionada para aparecer en la ventana del sobre. El número de teléfono no debe aparecer en la ventana.)

No. de teléfono (8 a.m. - 5 p.m.): \_\_\_\_\_

complete dos lados

Imprima su número de Seguro Social y nombre:  
 Imprima el número de Seguro Social y nombre de su cónyuge o copropietario si  
 SSN: \_\_\_\_\_

NOMBRE: \_\_\_\_\_  
 esta propiedad también es su lugar de residencia principal:

SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

NOMBRE: \_\_\_\_\_  
 (El público no tiene derecho a inspeccionar este reclamo de exención.)

BOE-266-SCD REV. 9 (8-06)

**DECLARACIONES** — Esta reclamo se puede utilizar para solicitar Exención para Propietarios de Casas para las Listas de Exención de Tasación de Propietarios, así como para la Lista de Tasación Suplementaria. El nuevo propietario tiene que presentar un reclamo, aunque si la propiedad ya esté recibiendo la exención de propietarios de casa. Lea cuidadosamente la información que se le entrega, así como las instrucciones antes de contestar las siguientes preguntas.

- ¿Cuándo adquirió usted esta propiedad? \_\_\_\_\_  
 (día/mes/año)
- Fecha en que se mudó a esta propiedad, la cual será su residencia principal: \_\_\_\_\_  
 (día/mes/año)

---

**CERTIFICACIÓN**

Certifico (o declaro), bajo pena de perjurio, en conformidad con las leyes del Estado de California, que toda la información anterior, así como la siguiente, incluyendo cualquier declaración o documento adjunto está completa, es correcta y es verdadera según mi leal saber y entender.

FIRMA DEL PROPIETARIO-OCUPANTE	FECHA
FIRMA DEL CÓNYUGE DEL OCUPANTE O COPROPIETARIO-OCUPANTE	FECHA

Solamente los dueños o los cónyuges ocupantes de la propiedad descrita anteriormente (incluyendo a un comprador bajo contrato de venta) o su representante legal, pueden firmar este reclamo. (Si la propiedad consta de más de una unidad de vivienda, tal vez los otros ocupantes copropietarios deseen presentar reclamos por separado; sin embargo, se concederá una sola exención por unidad de vivienda.)

Si usted compra esta propiedad bajo un contrato de venta que no se ha registrado, y el tasador no tiene una copia del mismo, deberá adjuntar a este reclamo una copia del contrato.

SI USTED NO HABITA ESTE INMUEBLE COMO SU RESIDENCIA PRINCIPAL, DESCARTE ESTA TARJETA.

Si mas adelante ocupa este inmueble, en ese momento comuníquese con el Tasador.

BOE-266-SCD REV. 9 (8-06)

## INFORMACIÓN E INSTRUCCIONES SOBRE EXENCIONES PARA LOS PROPIETARIOS DE BIENES INMUEBLES.

**INFORMACIÓN EN GENERAL**

Las Leyes de California sobre los impuestos prediales establecen dos alternativas por medio de las cuales se pueden conceder exenciones de impuestos prediales a los propietarios, hasta por un valor tasado máximo de \$7,000 dólares:

Alternativa 1: La exención podrá otorgarse al dueño de una vivienda que esté ocupada y sea el lugar principal de su residencia, a partir de las 12:01 a.m. del 1 de enero de cada año, o

Alternativa 2: La exención podrá otorgarse al dueño de una vivienda que recibirá una Tasación Suplementaria debido a un cambio de propietario o por haber terminado alguna construcción adicional en la finca a partir del 1 de enero, siempre y cuando.

- (a) El propietario ocupe la propiedad como su residencia principal antes de que transcurran 90 días de haber hecho el cambio de propietario, o de que se haya terminado la construcción adicional, y
- (b) A la propiedad, actualmente, no se le ha concedido la exención de propietario o alguna otra exención sobre la propiedad de mayor valor. Si la propiedad recibe una exención de menor valor al aparece en las listas de registro actuales, se aplicará a la Tasación Suplementaria la diferencia entre estas dos exenciones.

La solicitud de la exención según la Alternativa 2 se aplicará a la Tasación Suplementaria, si la hubiera, y servirá como solicitud de exención para el (los) siguiente(s) año(s) fiscal(es).

Para obtener la exención, el reclamante debe ser el propietario o copropietario o el comprador cuyo nombre aparezca en el contrato de venta. La vivienda puede ser cualquier lugar de residencia sujeta al pago del impuesto predial; una casa para una sola familia, una estructura que contenga más de una vivienda, un condominio o unidad de un proyecto de vivienda en cooperativa, una casa flotante, una casa prefabricada (casa móvil), un lote de terreno de su propiedad en donde vive en un remolque o casa prefabricada (casa móvil) con licencia del estado, y la cabaña del remolque o de la casa prefabricada (casa móvil). La vivienda no recibirá la exención si está rentada o va a rentarse, si está vacante o nadie la ocupa, o si es una casa secundaria o para las vacaciones del reclamante. Si usted no vive en esta propiedad como su residencia principal descarte esta tarjeta.

Si se concede la exención al propietario y posteriormente la propiedad no cumple con los requisitos para la exención, será su responsabilidad informar de inmediato al Tasador. La sección 531.6 del Código sobre Ingresos e Impuestos estipula que se aplicará una multa del 25% agregada al valor no recuperado, si usted no reporta este hecho al Tasador, tan pronto como se entere que la propiedad ya no debe recibir exención. Como recordatorio, el cobro de impuestos o copia del mismo que se le envía a más tardar el 1 de noviembre de cada año, deberá ir acompañado de un aviso o notificación concerniente a la inelegibilidad para conceder la exención.

Una vez que se otorgue la exención, permanecerá vigente hasta su vencimiento. Cuando venza, debe obtenerse una nueva reclamo y presentarse en la oficina del tasador, para tener derecho nuevamente a la exención.

**PLAZO PARA PRESENTAR SU RECLAMO**

Alternativa 1: Se otorgará la exención completa si se presenta el reclamo antes de las 5:00 p.m. del 15 de febrero. Si lo presenta entre el 16 de febrero y antes de las 5:00 p.m. del 10 de diciembre, se otorgará el 80 por ciento de la exención.

Alternativa 2: Se otorgará la exención completa (hasta la cantidad de la tasación suplementaria), si la hubiera, siempre y cuando la exención completa no esté ya aplicada a la propiedad en la lista normal o en una tasación suplementaria anterior que se haya hecho el mismo año. Para que esto se lleve a cabo, deberá presentar el reclamo antes de las 5:00 p.m., dentro de los 30 días contados a partir de la fecha que aparece en la Notificación de Tasación Suplementaria que se haya expedido como resultado de un cambio de propietario, o que se haya terminado una construcción adicional. Si el reclamo se presenta después de 30 días contados a partir de la fecha de la Notificación de Tasación Suplementaria pero en la fecha (o antes de ella) en que vence el primer pago de impuestos del cobro complementario, se otorgará un 80 por ciento de la exención. Después de esta fecha no podrá hacerse ninguna exención sobre la tasación suplementaria.

**INSTRUCCIONES**

Si su nombre aparece en la tarjeta y ya ha vendido la propiedad, envíe de inmediato la tarjeta al nuevo propietario. Si aparece otro nombre en la tarjeta y usted es ahora el dueño de la propiedad, o comprador sujeto a un contrato de venta, tache el primer nombre y escriba el suyo, o agregue su nombre si usted y la persona cuyo nombre aparece en la forma son copropietarios. Cambie la dirección si es incorrecta.

Si cuando recibe la tarjeta está en blanco, escriba su nombre completo y su dirección, incluyendo su zona postal.

**DIRECCIÓN DE LA VIVIENDA.** Si el número de lote o la descripción legal de la propiedad y la dirección de la vivienda aparecen en la tarjeta, revíselos para asegurarse que estén correctos y de no estarlo, corríjalos. Esta información identifica la vivienda para la cual reclama la exención.

Si la vivienda no tiene dirección, indíquelo. No escribe un apartado postal como la dirección de la vivienda.

**NUMERO DE TELEFONO.** Anote el número de teléfono donde generalmente se le puede localizar durante el día.

**NUMEROS DEL SEGURO SOCIAL.** Anote los números del Seguro Social como se indica. Si usted o su cónyuge no tienen número de Seguro Social, escriba NINGUNO en el espacio correspondiente. Si usted o su cónyuge no tienen número de Seguro Social pero tienen número de Medicare o Medi-Cal, anote ese número.

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**DECLARACIONES.** Conteste las preguntas correspondientes. El Tasador le concederá la(s) exención(es) adecuada(s).

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HOMEOWNERS' PROPERTY TAX EXEMPTION  
COOPERATIVE HOUSING INFORMATION REQUEST

RESCINDED

Please return this request for information to the Assessor by January 15.

The last date on which an individual resident owner of shares or a membership interest in a cooperative housing corporation may timely file a claim for the homeowners' property tax exemption is February 15. The exemption will not be granted to nonoccupant shareholders or members or to nonshareholders or nonmembers who occupy an apartment in the cooperative.

\_\_\_\_\_ states:  
(name of officer signing this request for information)

1. He/She is \_\_\_\_\_  
(title, such as president, etc.)

2. of the \_\_\_\_\_  
(exact corporate name) (common name, if any)

3. the mailing address of which is \_\_\_\_\_  
(give complete corporate street address)  
\_\_\_\_\_  
(city) (state) (zip code) (phone number)

4. the property address of which is \_\_\_\_\_  
(address of property if other than that listed in answer to question 3)

5. That the name of the property owner, if other than the cooperative housing corporation, is  
\_\_\_\_\_  
(name of the owner of the property if the corporation leases the property)

6. That each of the stockholders or members is entitled, solely by reason of ownership of stock or membership in the corporation, to occupy for dwelling purposes a house, or an apartment in a building, owned or leased by such corporation.

7. That there are \_\_\_\_\_ dwelling units in the cooperative and a list is attached providing the address of each unit and the name and mailing address of the owner of the shares or the membership interest in each unit in the cooperative housing. Also, indicate which of the shareholders/members resided on the lien date in the designated dwelling unit.

8. That the Assessor's parcel number, or other description, on which the dwellings are located is  
\_\_\_\_\_  
\_\_\_\_\_

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 OFFICER OF CORPORATION	TITLE	DATE
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A cooperative housing corporation filing for the first time must file a certified copy of the articles of incorporation. Thereafter, only subsequent amendments or revisions to the articles need be submitted.

## REVENUE AND TAXATION CODE

§ 61(i) defines a cooperative housing corporation as:

“a real estate development in which membership in a corporation, by stock ownership, is coupled with the exclusive right to possess a portion of real property.”

## CALIFORNIA CODE OF REGULATIONS, TITLE 18, CHAPTER 1

Rule No. 135. Homeowners' Property Tax Exemption

(f) COOPERATIVE HOUSING CORPORATIONS. Annually prior to January 1 the assessor shall request on a form prescribed by the Board from every cooperative housing corporation containing dwelling units eligible for the homeowners' exemption (1) a list of owners of shares or memberships entitling them to occupancy of a particular dwelling unit and (2) the apartment numbers or other designations of the dwelling units they are entitled to occupy as shown on the corporate shareholder or membership record for the lien date of the current year. The list shall also indicate which of the shareholders or members resided on the lien date in the designated dwelling units. The assessor shall compare this list with a similar list from the preceding lien date and determine:

1. Those dwelling units in which a newly listed shareholder or member is indicated to be residing on the lien date;

2. Those dwelling units in which a previously listed shareholder or member, who was also indicated to have been a resident, no longer is listed as a shareholder or member or, although so listed, no longer is indicated to be a resident.

With respect to the dwelling units in the first category, the assessor shall provide a claim form for the newly listed shareholders or members by April 1. With respect to dwelling units in the second category the assessor shall investigate to determine whether an active claim by the former shareholder or member in residence should be terminated.

If a cooperative housing corporation fails to respond to the assessor's request by March 15, the assessor immediately shall obtain the information requested by other suitable means and mail claim forms to new shareholders or members by April 1.



**CLAIM FOR WELFARE EXEMPTION (FIRST FILING)**

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

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15, or within 30 days of the date of Notice of Supplemental Assessment, whichever comes first.

**IDENTIFICATION OF APPLICANT**

Name of Organization _____  Mailing address (number and street) _____  City, State, Zip Code _____	Corporate ID No. (if any) _____	Check, if changed within the last year: <input type="checkbox"/> Mailing address <input type="checkbox"/> Corporate name <input type="checkbox"/> Organization's formative document (amendment to articles of incorporation, constitution, trust instrument, articles of organization)
--	---------------------------------	---

**Organizational Clearance Certificate (OCC)**

Number: \_\_\_\_\_

If you do not have an OCC, have you filed a claim for an OCC with the Board?  Yes  No

Provide a copy of the certificate issued by the State Board of Equalization (Board), and a copy of the finding sheet issued by the Board.

**If No, see instructions for obtaining an OCC.**

**PRIOR YEAR FILINGS**

Has the organization filed for the welfare exemption in this county in prior years?  Yes  No If Yes, state: (a) latest year filed: \_\_\_\_\_

Exact name of organization under which filed: \_\_\_\_\_

**IDENTIFICATION OF PROPERTY**

1. **Address of property** (number and street) \_\_\_\_\_ City, State, Zip Code \_\_\_\_\_

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

4. Fiscal year of claim (see instructions): 20\_\_\_\_ - 20\_\_\_\_  
 5. **Real property.** If claiming an exemption for real property, on what date was the property acquired? (MM/DD/YYYY) Assessor's Parcel Number or legal description: \_\_\_\_\_

5.(a) **Land.** If seeking an exemption on land, provide the following: (1) Area in acres or square feet: \_\_\_\_\_  
 (2) Primary and incidental use of the property described: \_\_\_\_\_

5.(b) **Building or Improvements:** If seeking an exemption on buildings or improvements, provide the following:

(1) Building number or name, number of floors, type of construction: \_\_\_\_\_

(2) Primary and incidental use of the property described: \_\_\_\_\_

6. **Personal Property:** If seeking an exemption on personal property, provide the following:

(a) Personal Property description (type): \_\_\_\_\_

(b) Primary and incidental use of the property described: \_\_\_\_\_

**7. Owner and operator: (check applicable boxes)**

Claimant is:  Owner and operator  Owner only  Operator only

and claims exemption on all  Land  Buildings and improvements and/or  Personal property listed above

**If persons or organizations other than the claimant use this property, please provide on an attached list: the name of the user, frequency of use, and square footage used.**

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

USE OF PROPERTY

8. Leased or rented (since January 1 of prior year)?

(a) Is any portion of the property described rented, leased, or being used or operated part time or full time by some other person or organization?
[ ] Yes [ ] No If Yes, describe that portion and its use and attach a copy of the agreement, and list the amount received by claimant.

(b) Is any equipment or other property at this location being leased, rented, or consigned from someone else?
[ ] Yes [ ] No If Yes, list equipment and other property at this location that is being leased, rented, or consigned to the claimant. Please list the name and address of lessor or consignor and the quantity and description of the property, and attach to the claim. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity.

9. Living quarters (since January 1 of prior year)

Is any portion of the property used for living quarters (other than low-income housing or housing for the elderly or handicapped) for any person?
[ ] Yes [ ] No If Yes, describe that portion.

Submit documentation that the housing is incidental to and reasonably necessary for the exempt purposes of the organization. (If living quarters are associated with a rehabilitation program, submit BOE-267-R. See instructions.)

10. Sale of personal property (since January 1 of prior year)?

(a) Is any portion of the property used to operate a store, thrift shop, or other facility making sales to members or the general public?
[ ] Yes [ ] No If Yes, (1) list the hours per week the business is operated and; (2) describe the nature of articles sold.

(b) Is the property used as a thrift shop as part of a planned, formal rehabilitation program?
[ ] Yes [ ] No If Yes, submit BOE-267-R.

11. Low-Income Housing

Is this property used as low-income housing?
[ ] Yes [ ] No If Yes and the property is owned by a nonprofit organization or limited liability company, BOE-267-L must be submitted. If Yes and the property is owned by a limited partnership, BOE-267-L1 must be submitted.

12. Elderly or handicapped Housing

Is this property used as a facility for the elderly or handicapped?
[ ] Yes [ ] No If Yes, BOE-267-H must be submitted unless care or services are provided or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws.

13. Expansion

Do you contemplate any capital investment in the property within the next year?
[ ] Yes [ ] No If Yes, explain.

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

[ ] Yes [ ] No If Yes, you must attach to this claim each of the following:
(1) The organization's information and tax returns filed with the Internal Revenue Service for its immediately preceding fiscal year.
(2) A statement setting forth the amount of time devoted to the organization's income-producing and nonincome-producing activities, and, where applicable, a description of that portion of the property in which those activities are conducted.
(3) A statement listing the specific activities which produce the unrelated business taxable income.
(4) A statement setting forth the amount of income of the organization that is attributable to activities in the state and is exempt from income or franchise taxation, and the amount of total income of the organization that is attributable to activities in the state.

15. Please check the following, if applicable:

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

16. Financial statements relating exclusively to this property's location.

Attach to this claim a copy of your operating statement (income, expenses) and balance sheet (assets, liabilities) for the calendar or fiscal year immediately preceding the claim year.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, 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 WELFARE EXEMPTION FROM PROPERTY TAX

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

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

#### GENERAL INFORMATION

##### FILING OF CLAIM

Claims for the Welfare Exemption must be signed and filed **with the Assessor**. Each claim must contain supporting documents **including financial statements**.

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor for each property location. A separate claim form must be completed and filed for each property for which exemption is sought.

The Assessor will supply claim forms and supporting documents upon request. A copy of the claim should be retained by the organization. It is recommended that the retained copy be submitted to the Assessor for acknowledgment of filing by entry of the date and the Assessor's or the designee's signature. This copy will serve as a record of filing should there be any later question relative thereto.

##### ORGANIZATIONAL CLEARANCE CERTIFICATE

An organization that is seeking the Welfare Exemption shall file with the State Board of Equalization (Board) a claim for an Organizational Clearance Certificate. The Board shall review each claim to determine whether the organization meets the requirements of section 214 and shall issue a certificate to a claimant that meets these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid Organizational Clearance Certificate. If the claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the Organizational Clearance Certificate from the Board.

Claim form BOE-277, Claim for Organizational Clearance Certificate - Welfare Exemption, is available on the Board's website ([www.boe.ca.gov](http://www.boe.ca.gov)) or you may request a form by contacting the Exemptions Section at 916-274-3430.

##### PRIOR YEAR FILINGS

Year filed is the year in which the claim was submitted to the Assessor. State the exact name under which the organization filed for the year indicated.

##### RECORDATION REQUIREMENT

Revenue and Taxation Code section 261 requires that an organization claiming the Welfare Exemption for its real property must have recorded its ownership interest as of the lien date (12:01 a.m., January 1) in the recorder's office of the county in which the property is located.

A claimant which on the lien date has a **possessory interest in publicly owned land, owns water rights, or owns improvements on land owned by another** may in lieu of recordation file a copy of the document giving rise to that possessory interest or water rights or file a written statement attesting to the separate ownership of those improvements with the Assessor. Failure to establish the fact of such recordation to the Assessor constitutes a **waiver** of the exemption.

##### TIME FOR FILING

To receive the full exemption, the claimant must **file a claim each year on or before February 15**. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250.

##### ADDITIONAL INFORMATION

The owner and the operator must furnish additional information to the Assessor, if requested. The Assessor may institute an audit or verification of the operations of the owner and of the operator and may request additional information from the claimant.

**PREPARATION OF CLAIM**

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which exemption is sought even though there may be several improvements and separate buildings thereon. All personal property for which exemption is sought should also be listed.

If the owner and operator of the property are not the same, each must execute a separate claim and give the information requested. **All questions must be answered.** Failure to answer all questions may result in denial of your claim. Leave no blanks; use "no," "none," or "not applicable" where needed. The following information is provided to assist you in answering specific questions on your claim.

**Line 4.** The fiscal year for which exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter "2011-2012" on line four of the claim; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

**Line 5.** Enter the legal description or map book, page, and parcel number. Use additional sheets if necessary.

(a)(1) Indicate the area and the unit of measurement used (acres or square feet.)

(2) List the primary use which should qualify the property for exemption and the incidental use or uses of the property since January 1 of the prior year.

(b)(1) List all buildings and improvements on the land. Use additional sheets if necessary. Describe as stucco, concrete and steel, brick, wood, etc.

(2) List the **primary use** and the incidental use or uses of the property since January 1 of the prior year.

**Line 6.** (a) List the type of personal property;

(b) List the primary use and the incidental use or uses since January 1 of the prior year.

**Line 7.** If the owner and operator of any portion of the property are not the same, **both must file a claim**, and each must meet all of the requirements to obtain the exemption.

**Line 8.** (a) Copies of leases or agreements must be submitted if the answer is yes. If the leases or other agreements have been filed in prior years, it is only necessary to attach copies of subsequent extensions, modifications, and changes.

(b) If the answer is yes, provide the names and addresses of the lessors and consignors and list the quantity and description of the property.

**Line 9.** If the answer is **yes**, describe the portion of the property used for living quarters. Submit documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers. Include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization and the occupant's role or position in the organization. (This question is not applicable where the exempt activity is providing housing, for example, homes for aged, youth, mentally or physically disabled.)

**Line 10.** If the answer is **yes**, describe in sufficient detail to determine the volume of business and the hours open for business since January 1 of the prior year. If a business operation located on the listed parcel has been **deliberately omitted**, because you do not desire the exemption on the business, so state.

**Line 13.** If the answer is **yes**, describe the type of investment contemplated and the reasons that make such expansion necessary.

**Line 14.** If the answer is **yes**, provide the documents and other information requested.

**Line 16.** In submitting the financial statements, the operating statement should be restricted to the financial transactions relating to the operation of the subject property. The income should include only those receipts that result from the operation of the property and should not include receipts from invested funds, gifts, or other items that do not result directly from the operation of the property.

The expenditures should be limited to those resulting from the operation of the property. Any expenses of the organization or expenses extraneous to the operating unit should not be included. If compensation of personnel or other administrative expenses are pro-rated to the property, such pro-rata should be indicated. If the nature of an item of income or disbursement is not clear from the account name, further explanation indicating the nature of the account should be appended. **Your claim will not be processed until the financial statements are received by the Assessor.**

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
HOUSING – ELDERLY OR HANDICAPPED FAMILIES**

This Claim is Filed for Fiscal Year 20 \_\_\_\_ — 20 \_\_\_\_.

**Page 3 was removed and is  
now BOE-267-H-A**

This is a Supplemental Affidavit filed with

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

**Section 1. Identification of Applicant**

Name of Organization \_\_\_\_\_

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

City, State, Zip Code \_\_\_\_\_

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

- Yes  No

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

**Section 2. Identification of Property**

Address of property (number and street) \_\_\_\_\_

City, County, Zip Code \_\_\_\_\_ Date Property Acquired \_\_\_\_\_

**Section 3. Household Information**

**A. Eligibility Based on Family Household Income**

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

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

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

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

<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 ( )	EMAIL ADDRESS _____

**B. List of Qualified Families**

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

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

**C. Recap for All Families, Eligible and Ineligible**

**EXAMPLE**

**ACTUAL**

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

**D. Exemption Calculation**

**EXAMPLE**

**ACTUAL**

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

**CERTIFICATION**

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

NAME \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE



**INSTRUCTIONS FOR FILING  
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT  
HOUSING – ELDERLY OR HANDICAPPED FAMILIES**

**FILING OF AFFIDAVIT**

This affidavit is required under the provisions of sections 214(f), 251, and 254.5 of the Revenue and Taxation code and must be filed when seeking exemption on housing for elderly or handicapped families that is owned and operated by a nonprofit organization or eligible limited liability company. A separate affidavit must be filed for each location and the income of the occupants must not exceed certain limits (see section 3 of claim form). This affidavit supplements the claim for welfare exemption and must be filed with the county assessor by February 15 to avoid a late filing penalty under section 270. If you do not complete and file this form, you may be denied the exemption. The claimant should provide each family living on the property with a copy of form BOE-267-H-A, *Elderly and Handicapped Families, Family Household Income Reporting Worksheet*.

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

**FISCAL YEAR**

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

**SECTION 1. Identification of Applicant.**

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

**SECTION 2. Identification of Property.**

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

**SECTION 3. Household Information.**

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

**OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION**

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

**ELDERLY OR HANDICAPPED FAMILIES  
FAMILY HOUSEHOLD INCOME REPORTING WORKSHEET**

Section 214(f) of the Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes for those units whose family household income does not exceed the limits stated here.

Promptly complete, sign and return this statement to the manager of the organization that provides the housing so the organization will have time to complete the form that must be filed with the Assessor.

\_\_\_\_\_  
**ADDRESS OR UNIT NUMBER**  
*(NO P. O. BOX NUMBERS)*

NAME(S) OF OCCUPANTS	NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
	1	\$
	2	\$
	3	\$
	4	\$
	5	\$
	6	\$
	7	\$
	8	\$

If more than one person is residing in a unit, do you consider yourselves a family?  Yes  No

If **NO**, report on line 1 below the number of persons in your family. Each non-family member must complete a separate statement.

1. Number of persons in family household: \_\_\_\_\_

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

NAME \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE \_\_\_\_\_  
▶

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

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

This claim is filed for fiscal year 20 \_\_\_\_ — 20 \_\_\_\_

**Page 6 was removed and  
is now BOE-267-L-A**

This is a Supplemental Affidavit filed with

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

**SECTION 1. IDENTIFICATION OF APPLICANT**

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

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

- Yes     No

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

**SECTION 2. IDENTIFICATION OF PROPERTY**

Address of property (number and street) _____	
City, County, Zip Code _____	Date Property Acquired _____

**SECTION 3. GOVERNMENT FINANCING OR TAX CREDITS; USE RESTRICTION**

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

- A. There is an enforceable and verifiable agreement with a public agency or a recorded deed restriction, or other legal document, that restricts the project's usage and that provides that the units designated for use by lower income households are continuously available to or occupied by lower income households at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code, or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance. Please provide a copy of the regulatory agreement with a public agency, a copy of the recorded deed restriction, or a copy of an other legal document if you are filing a claim on this property for the first time. (BOE-267)
- B. The funds which would have been necessary to pay property taxes are used to maintain the affordability of, reduce rents otherwise necessary for, the units occupied by lower income households
- C. At least one of the following criteria is applicable (check one):
  - (1) The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds; general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term "government financing" does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)
  - (2) The owner is eligible and receives state low-income housing tax credits pursuant to Revenue and Taxation sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.
  - (3) In the case of a claim that is filed for the 2000-2001 fiscal year or any fiscal year thereafter, 90 percent or more of the occupants of the property are lower income households whose rents do not exceed the rent prescribed by section 50053 of the Health and Safety Code. The total exemption amount allowed under this subdivision to a taxpayer, with respect to a single property or multiple properties for any fiscal year on the sole basis of the application of this subparagraph, may not exceed twenty thousand dollars (\$20,000) of tax. [section 214(g)(1)(c)]

<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 _____	EMAIL ADDRESS _____
	( )	

**SECTION 4. HOUSEHOLD INFORMATION**

**A. Eligibility Based on Family Household Income**

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

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

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

**B. List of Qualified Households**

Attach a list showing desired information for only those households that qualify. Please indicate which vacant units are held for low-income housing tenants. Provide the following information: **address/unit number, number of persons in household, maximum income for household.**

**C. Recap for All Families, Eligible and Ineligible**

*Note: The low-income calculation under section 214(g) is the value of low-income households to the total area of the property.*

	EXAMPLE	ACTUAL
1. Number of residential units designated for use by or serving lower income households.	40	
2. Total number of residential units	100	
3. Area in square feet of qualified lower income households.	75,000	
4. Total area in square feet of building(s).	150,000	

**D. Exemption Calculation**

	EXAMPLE	ACTUAL
Percentage of the area of lower income households occupying the property to the total area of the property.	75,000 / 150,000	
Percentage of value of property eligible for exemption.	50%	

**E. Application of Limitation on Exemption to \$20,000 of tax [Revenue & Taxation Code section 214(g)(1)(C)]**

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

Corporate ID or LLC number: \_\_\_\_\_

**LIST ALL LOW-INCOME PROPERTIES SUBJECT TO \$20,000 TAX EXEMPTION**

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

**CERTIFICATION**

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

NAME OF CLAIMANT	TITLE	DATE
SIGNATURE OF CLAIMANT		



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

**FILING OF AFFIDAVIT**

This affidavit is required under the provisions of sections 214(g), 214.15, 251, and 254.5 of the Revenue and Taxation Code and must be filed when seeking exemption on low-income housing property owned and operated by a nonprofit corporation or eligible limited liability company. A separate affidavit must be filed for each location and the income of the occupants must not exceed certain limits (see section 4 of the claim form). This affidavit supplements the claim for welfare exemption and must be filed with the county assessor by February 15 to avoid a late filing penalty under section 270. If you do not complete and file this form, you may be denied the exemption. The claimant should provide each household living on the property with a copy of form BOE-267-L-A, *Lower Income Households - Family Household Income Reporting Worksheet*.

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

**FISCAL YEAR**

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

**SECTION 1. Identification of Applicant.**

Identify the name of the organization seeking exemption on the low-income housing property, corporate identification number or LLC number, and mailing address.

**SECTION 2. Identification of Property**

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

**SECTION 3. Government Financing or Tax Credits; Use Restriction.**

Check all applicable boxes to certify if: (1) the property use is restricted to low-income housing by a recorded regulatory agreement or recorded deed restriction or other legal document, and (2) the funds that would have been necessary to pay property taxes are used to maintain the affordability of the housing or to reduce the rents for the units occupied by lower income households, and (3) the property receives either federal low-income housing tax credits or government financing or 90 percent or more of the occupants of the property are lower income households whose rent does not exceed the rent prescribed by section 50053 of the Health and Safety Code.

**SECTION 4. Household Information.**

Include a list of households that qualify for exemption based on the maximum income level for the county for the claim year where the property is located (see dollar amount on table). Also, please indicate which vacant units are held for low-income housing tenants.

**OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION**

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

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

This Claim is Filed for Fiscal Year 20\_\_\_\_ -20\_\_\_\_\_.

**Page 6 was removed and  
is now BOE-267-L-A**

This is a Supplemental Affidavit filed with

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

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

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

**Section 1. Identification of Limited Partnership (LP) and Property**

Name of Limited Partnership \_\_\_\_\_

Property Location (number and street) \_\_\_\_\_ Date Property Acquired by LP \_\_\_\_\_

City, County, State, Zip Code \_\_\_\_\_

Supplemental Clearance Certificate (SCC) No. \_\_\_\_\_ (Provide copy of certificate with this claim and a copy of the Finding Sheet issued by the State Board of Equalization if filing with BOE-267. If you do not have an SCC, have you filed a claim for an SCC with the BOE?

- Yes  No

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

**Section 2. Identification of Managing General Partner (MGP)**

Name of Organization \_\_\_\_\_ Corporate ID No. (or LLC No.) \_\_\_\_\_

Mailing address (number and street) \_\_\_\_\_ Date Admitted into LP as GP \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_

Organizational Clearance Certificate (OCC) No. \_\_\_\_\_ (Provide copy of certificate with this claim if first filing). If the MGP does not have an OCC, has the MGP filed a claim for an OCC with the BOE?

- Yes  No

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

**Section 3. Government Financing or Tax Credits; Use Restriction**

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

- A. There is an enforceable and verifiable agreement with a public agency or a recorded deed restriction that restricts the projects's usage and that provides that the units designated for use by lower-income households are continuously available to or occupied by lower-income households at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code, or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance.
- B. The funds which would have been necessary to pay property taxes are used to maintain the affordability of, reduce rents otherwise necessary for, the units occupied by lower-income households.
- C. At least one of the following criteria is applicable (check one):
  - (1) The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds; general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term "government financing" does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)
  - (2) The owner is eligible and receives state low-income housing tax credits pursuant to Revenue and Taxation sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.

<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 PHONE NUMBER _____	EMAIL ADDRESS _____
	( )	

**Section 4. Household Information**

**A. Eligibility Based on Family Household Income**

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

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

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

In order to qualify all or a portion of the property for the exemption, you must have: (1) a signed statement for each household that qualifies (you should keep the statement for future audits); and (2) you must complete the report below:

**B. List of Qualified Households**

Complete or attach list showing desired information for only those households that qualify; use additional sheets if necessary. Please indicate which vacant units are held for low-income housing tenants.

ADDRESS / UNIT NUMBER <i>(Use two lines if there are two households in a unit)</i>	NO. OF PERSONS IN HOUSEHOLD <i>(May be more than one household in unit)</i>	MAXIMUM INCOME FOR HOUSEHOLD DOES NOT EXCEED
1.		\$
2.		\$
3.		\$

**C. Recap for All Households, Eligible and Ineligible**

Note: The low-income exemption calculation under section 214(g) is the value of low-income households to the total area of the property

	EXAMPLE	ACTUAL
1. Number of residential units designated for use by or serving lower income households	40	
2. Total number of residential units	100	
3. Area in square feet of qualified lower income households	75,000	
4. Total area in square feet of building(s)	150,000	

**D. Exemption Calculation**

	EXAMPLE	ACTUAL
Percentage of the area of lower income households occupying the property to the total area of the property	75,000 / 150,000	/
Percentage of value of property eligible for exemption	50%	

**Section 5. Managing General Partner Requirements**

**A. Managing General Partner Designation.**

- (1) Limited partnership agreement expressly designates the nonprofit corporation as the managing general partner.
- (2) Managing general partner is authorized to receive a partnership management fee or similar form of compensation payable in the amount and manner set forth in the limited partnership agreement or other agreement executed by all of the general partners.
- (3) Managing general partner has material participation in the control, management and direction of the limited partnership's business (see Section 5.B.).
- (4) Officers and directors of the for-profit general partners, for-profit limited partners, or any of its for-profit affiliates, do not, as individuals or collectively, have a controlling vote or majority interest in the managing general partner.

**B. Material Participation.**

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

**C. Substantial Management Duties.**

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

**Section 6. Delegation of Authority**

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

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

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

- The managing general partner may not delegate any of its partnership management duties, as identified in Rule 140.1, subdivision (a)(10) and defined in Section 5 or
- The managing general partner may delegate its partnership management duties, as identified in Section 5, to persons who under its supervision, may perform such duties for the partnership subject to the supervision by the managing general partner.

**C. The managing general partner has delegated some or all of its partnership management duties identified in Section 5 :**

- Yes       No

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



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

### FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 214(g), 214.15, 251, and 254.5 of the Revenue and Taxation Code and must be filed when seeking exemption on low-income housing property owned and operated by a limited partnership. The income of the occupants must not exceed certain limits (see section 4 of the claim form). This affidavit supplements the claim for welfare exemption and must be filed with the county assessor by February 15 to avoid a late filing penalty under section 270. If you do not complete and file this form, you may be denied the exemption. The claimant should provide each household living on the property with a copy of form BOE-267-L-A, *Lower Income Households, Family Household Income Reporting Worksheet*.

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

### FISCAL YEAR

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

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

**SECTION 2. Identification of Managing General Partner (MGP).** Identify the name of the managing general partner, corporate identification number or limited liability company number, mailing address of the managing general partner, and the date the managing general partner was admitted to the limited partnership. As a prerequisite to being granted the Welfare Exemption for low-income housing property owned by a limited partnership, the managing general partner of the limited partnership must qualify for an *Organizational Clearance Certificate for Welfare or Veterans' Organization Exemption* (BOE-277-OCC) (hereinafter referred to as "OCC") from the State Board of Equalization (Board). If the managing general partner holds an OCC, identify the certificate number or indicate whether or not an application has been filed with the Board.

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

**SECTION 4. Household Information.** Include a list of households that qualify for exemption based on the maximum income level for the county for the claim year where the property is located (see dollar amount on above table). Also, please indicate which vacant units are held for low-income housing tenants.

**SECTION 5.A. Managing General Partner Designation.** Check all applicable boxes. See Rule 140.1, subdivision (a)(6), which provides the definition of "managing general partner" of a limited partnership under Revenue and Taxation Code section 214(g).

**SECTION 5.B. Material Participation.** A limited partnership, in which the managing general partner is an eligible nonprofit corporation or a limited liability company, may qualify for exemption for a particular property provided that the limited partnership agreement, or other agreement executed by all of the general partners, provides that the managing general partner is a general partner that has "material participation" in the control, management, and direction of the limited partnership's business. Check if applicable [see Rule 140.1, subdivision (a)(7)].

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

**SECTION 6. Delegation of Authority.** If the limited partnership agreement contains a delegation of authority clause, it may provide either that: (1) the managing general partner may not delegate any of its partnership management duties; or (2) the managing general partner may delegate some or all of its partnership management duties to persons who, under its supervision, may perform such duties on behalf of the limited partnership [see Rule 140.1, subdivision (d)]. If the managing general partner is authorized to delegate its partnership duties and elects to delegate one or more of its duties, the managing general partner must demonstrate that it is actually supervising the performance of the delegated duties. If the agreement contains a delegation of authority clause and states that the managing general partner may delegate its partnership management duties, list each duty delegated, the date each duty was delegated, and person performing such duty.

### RECORDS AND DOCUMENTS MUST BE MAINTAINED BY THE MANAGING GENERAL PARTNER

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

### OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION

Claim form BOE-277, *Claim for Organizational Clearance Certificate - Welfare Exemption*, and claim form 277-L1, *Claim for Supplemental Clearance Certificate for Limited Partnership, Low-Income Housing Property-Welfare Exemption* are both available on the Board's website ([www.boe.ca.gov](http://www.boe.ca.gov)) or you may request the forms by contacting the Exemptions Section at 916-274-3430.

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

Section 214(g) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations or eligible limited liability companies providing housing for lower income households can qualify for the Welfare Exemption from property taxes for those units whose family household income does not exceed the limits stated herein.

Promptly complete, sign and return this statement to the manager of the organization that provides the housing so the organization will have time to complete the form that must be filed with the County Assessor.

**ADDRESS OR UNIT NUMBER**  
*(No PO Box Numbers)*

NAME(S) OF OCCUPANTS	NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
	1	\$
	2	
	3	
	4	
	5	
	6	
	7	
	8	

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

SIGNATURE	TITLE	DATE
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**NOTE TO MANAGER: RETAIN THIS FORM FOR YOUR RECORDS**

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

1. Enter the address or unit number and the names of the persons who comprise your household.
2. Enter on line 1 the **number** of persons who comprise your household.
3. Enter on line 2 the income limit figure for the number of persons shown on line 1.
4. Sign the statement if your combined household income is the same as or less than the income limit.
5. Promptly return the statement to an officer or the manager of the organization on whose property you reside.

**Household Income:**

*Income includes but is not limited to:*

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

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

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

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

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

This claim is filed for fiscal year 20 \_\_\_\_ — 20 \_\_\_\_

This is a Supplemental Affidavit filed with

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

**Section 1. Identification of Applicant**

Name of Organization \_\_\_\_\_

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

City, State, Zip Code \_\_\_\_\_

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

- Yes  No

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

**Section 2. Identification of Property**

Address of property (number and street) \_\_\_\_\_

City, County, Zip Code \_\_\_\_\_ Date Property Acquired \_\_\_\_\_

**Section 3. Rehabilitation**

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

**A. Thrift shop, workshop, manufacturing, or similar activities.**

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

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

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

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

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

<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 _____ EMAIL ADDRESS _____
	( )

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

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

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

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

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

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

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

**Section 4. Housing — Living Quarters**

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

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

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

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

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

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

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

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

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

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

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

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

**CERTIFICATION**

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

NAME \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE

\_\_\_\_\_

## **INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT REHABILITATION – LIVING QUARTERS**

### **FILING OF AFFIDAVIT**

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

### **FISCAL YEAR**

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

### **SECTION 1. Identification of Applicant.**

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

### **SECTION 2. Identification of Property.**

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

### **SECTION 3. Rehabilitation.**

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

### **SECTION 4. Housing – Living Quarters.**

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

### **OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION**

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

**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) \_\_\_\_\_

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 ( )	EMAIL 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:** Leased personal property is eligible for the Religious Exemption if the personal property is used exclusively for religious purposes.

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.



BOE-267-SNT REV. 15 (06-11)

**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 2011-2012 fiscal year.

QUESTION: Will the property to which the exemption applies in the 2011-2012 fiscal year continue to be used exclusively for religious purposes in the 2012-2013 fiscal year?

Yes  No

SIGNATURE



TITLE

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

( )

EMAIL ADDRESS *(optional)*

BOE-267-SNT (CARD)

**PUBLIC SCHOOL EXEMPTION**

PROPERTY **USED EXCLUSIVELY BY** A PUBLIC SCHOOL,  
COMMUNITY COLLEGE, STATE COLLEGE, STATE  
UNIVERSITY, OR UNIVERSITY OF CALIFORNIA

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

\_\_\_\_\_

\_\_\_\_\_

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

**IDENTIFICATION OF APPLICANT**

NAME OF SCHOOL DISTRICT, ORGANIZATION, ETC. \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

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

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

**IDENTIFICATION OF PROPERTY**

NAME OF SCHOOL \_\_\_\_\_

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

FISCAL YEAR OF CLAIM  
20 - 20

CITY, COUNTY, ZIP CODE \_\_\_\_\_

ASSESSOR'S PARCEL NUMBER \_\_\_\_\_

**USE OF PROPERTY**

Check the type of qualifying exclusive use of the property

PUBLIC SCHOOL

STATE UNIVERSITY

STATE COLLEGE

COMMUNITY COLLEGE

UNIVERSITY OF CALIFORNIA

**IDENTIFICATION OF REAL PROPERTY OWNER**

NAME OF OWNER \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

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

Yes  No A copy of the lease agreement is attached.

DATE LEASE SIGNED \_\_\_\_\_

COMMENCEMENT DATE OF LEASE \_\_\_\_\_

Yes  No The lease confers upon the lessee the exclusive right to possess and use the property.

Yes  No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code.

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

**Important:** Failure to submit this affidavit will result in denial of the exemption. This claim only applies when lessees are public schools, community colleges, state colleges, state universities or the University of California. Submission of this claim after the due date will result in a portion of the exemption being denied.

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

LEASED PROPERTY AS OF JANUARY 1	NAME AND ADDRESS OF PROPERTY OWNER <i>(if different than the owner identified on page 1)</i>
<input type="checkbox"/> Land <i>(Legal description or map book, page and parcel number)</i>	
<input type="checkbox"/> Buildings and Improvements	
<input type="checkbox"/> Personal Property <i>(Describe by type, make, model and serial number. If there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessor.)</i>	

### CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM	DATE
NAME OF PERSON MAKING CLAIM	TITLE
EMAIL ADDRESS	DAYTIME TELEPHONE (      )

### INSTRUCTIONS FOR FILING

This affidavit is required under section 3(d) of Article XIII of the Constitution of the State of California and the provisions of sections 202, 202.2, 202.5, 202.6, 251, 254, 255, 259.10, 260, and 270 of the Revenue and Taxation Code.

#### IMPORTANT NOTICE

A qualifying institution is one whose property is used exclusively for public schools, community colleges, state colleges, state universities, and University of California. It may include off-campus facilities owned or leased by an apprenticeship program sponsor, if such facilities are used exclusively by the public school for classes of related and supplemental instruction for apprentices or trainees conducted by the public school.

It is not necessary for the lessor to also file the Lessors' Exemption Claim for the property listed. The benefit of a property tax exemption must inure to the lessee institution; the lessee may be entitled to claim a refund of taxes paid by the lessor. (See section 202.2 of the Revenue and Taxation Code.)

Include the terms of the agreement by which the public school obtained the use of real or personal property. When the agreement is in writing, a copy of the document must accompany this claim form.

#### 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 Public School Exemption.)

#### IDENTIFICATION OF APPLICANT

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

#### IDENTIFICATION OF PROPERTY

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

#### FISCAL YEAR

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

#### USE OF PROPERTY

Please check the applicable box that best describes the type of qualifying use of the property identified on this claim form. Also check the type of property of which you are seeking exemption. Identify whether your organization, as the lessee of the property, has the exclusive right of possession and use of the property.

#### IDENTIFICATION OF OWNER

Identify owner of the property, include the mailing address. Indicate if a copy of the lease agreement is attached to the claim form and provide the date the lease was signed and the commencement date of the lease.

**FREE PUBLIC LIBRARY OR FREE MUSEUM CLAIM**

PROPERTY USED SOLELY FOR EITHER A FREE PUBLIC LIBRARY OR FREE MUSEUM.

Reformatted

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

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

\_\_\_\_\_

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

NAME OF PERSON MAKING CLAIM \_\_\_\_\_ TITLE \_\_\_\_\_

NAME AND ADDRESS OF OWNER OF LAND AND BUILDINGS (if different from above) \_\_\_\_\_

NAME OF INSTITUTION \_\_\_\_\_

MAILING ADDRESS OF INSTITUTION (CITY, STATE, ZIP CODE) \_\_\_\_\_

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

CITY, COUNTY, ZIP CODE \_\_\_\_\_ LEASE TERMINATION DATE \_\_\_\_\_

DAYS OF THE WEEK OPEN TO THE PUBLIC AND HOURS OF OPERATION \_\_\_\_\_

Check the type of qualifying exclusive use of the property. If filing for the first time, attach a copy of the lease or agreement.

LIBRARY  MUSEUM

Yes  No Is admittance to the library or museum free? If no, please explain:

\*Yes  No If a library, is there a user charge for the use of books, periodicals, or facilities?

\*Yes  No If a museum, is there a charge for viewing the museum contents?

*\*If yes, and a BOE-267, Claim for Welfare Exemption, has not been filed for the property, please contact the Assessor's Office immediately. The deadline for timely filing a Claim for Welfare Exemption is February 15 each year. Where there is a user charge, a Claim for Welfare Exemption may be allowed if both the organization and the use of the property meet all of the requirements for the exemption.*

Yes  No Is the property, or a portion thereof, for which the exemption is claimed a bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code?

*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.*

Yes  No Is any of the owned property used for sales or business purposes other than a bookstore? If yes, please explain:

Yes  No Is any equipment or other property at this location being leased or rented from someone else?

*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. "Exclusive use" is not required for this exemption, the lessee's possession is sufficient evidence of use.*

*The benefit of a property tax exemption must inure to the lessee institution; the lessee may be entitled to claim a refund of taxes paid by the lessor. See section 202.2 of the Revenue and Taxation Code.*

List only property that is owned. Leased Property may also be exempt if listed under the remarks section below. If leased property is listed, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

PROPERTY DESCRIPTION					STATE PRIMARY AND INCIDENTAL USE OF PROPERTY DESCRIBED	
<input type="checkbox"/> Land: (Legal description or map book, page and parcel number from most recent tax statement)					Primary use:	
<input type="checkbox"/> Area: (Acres or square feet)					Incidental use:	
<input type="checkbox"/> Buildings and Improvements					Primary use:	
Bldg. No. or Name	No. of Floors	No. of Rooms	Type of Construction		Incidental use:	
<input type="checkbox"/> Personal Property: Describe - include cost and acquisition dates if applicable. (Attach a separate sheet if necessary.)					Primary use:	
					Incidental use:	

REMARKS

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FOR ASSESSOR'S USE ONLY	Whom should we contact during normal business hours for additional information?
Received by _____ <small>(Assessor's designee)</small>	NAME _____
of _____ <small>(county or city)</small>	ADDRESS (city, state, zip code) _____
on _____ <small>(date)</small>	DAYTIME PHONE NUMBER _____

**CERTIFICATION**

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

SIGNATURE OF PERSON MAKING CLAIM	DATE
NAME OF CONTACT PERSON	TITLE
ADDRESS (city, state, zip code)	
EMAIL ADDRESS	DAYTIME TELEPHONE ( )

**CLAIM FOR VETERANS' ORGANIZATION EXEMPTION**

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15, or within 30 days of the date of Notice of Supplemental Assessment, whichever comes first.

**IDENTIFICATION OF APPLICANT**

NAME OF ORGANIZATION	CORPORATE ID NO. (IF ANY)	CHECK IF CHANGED WITHIN THE LAST YEAR <input type="checkbox"/> Mailing address <input type="checkbox"/> Corporate name <input type="checkbox"/> Organization's formative document (amendment to articles of incorporation, constitution, trust instrument, articles of organization)
MAILING ADDRESS (NUMBER AND STREET)		
CITY, STATE, ZIP CODE		
ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC) NUMBER		

Provide a copy of the certificate issued by the State Board of Equalization (Board), and a copy of the finding sheet issued by the Board.

If you do not have an OCC, have you filed a claim for an OCC with the Board?  Yes  No  
**If No, see instructions for obtaining an OCC.**

**PRIOR YEAR FILINGS**

Has the organization filed for the welfare exemption in this county in prior years?  Yes  No If Yes, state latest year filed: \_\_\_\_\_  
 Exact name of organization under which filed: \_\_\_\_\_

**IDENTIFICATION OF PROPERTY**

1. ADDRESS OF PROPERTY (NUMBER AND STREET)		CITY, STATE, ZIP CODE
2. IS THIS A NEW LOCATION THIS YEAR? <input type="checkbox"/> Yes <input type="checkbox"/> No	3. WHEN WAS THE PROPERTY PUT TO EXEMPT USE? (MM/DD/YYYY)	4. FISCAL YEAR OF CLAIM (SEE INSTRUCTIONS) 20__ - 20__
5. <b>REAL PROPERTY.</b> IF CLAIMING AN EXEMPTION FOR REAL PROPERTY, ON WHAT DATE WAS THE PROPERTY ACQUIRED? (MM/DD/YYYY)		ASSESSOR'S PARCEL NUMBER

5 (a) **LAND.** IF SEEKING AN EXEMPTION ON LAND, PROVIDE THE FOLLOWING:  
 (1) AREA IN ACRES OR SQUARE FEET

(2) PRIMARY AND INCIDENTAL USE OF THE PROPERTY DESCRIBED

5 (b) **BUILDING OR IMPROVEMENTS.** IF SEEKING AN EXEMPTION ON BUILDINGS OR IMPROVEMENTS, PROVIDE THE FOLLOWING:  
 (1) BUILDING NUMBER OR NAME, NUMBER OF FLOORS, TYPE OF CONSTRUCTION

(2) PRIMARY AND INCIDENTAL USE OF THE PROPERTY DESCRIBED

5 (c) **PERSONAL PROPERTY.** PERSONAL PROPERTY IS EXEMPT UNDER REVENUE AND TAXATION CODE SECTION 215. IT IS NOT NECESSARY TO LIST PERSONAL PROPERTY OWNED BY THE ORGANIZATION.

**6. OWNER AND OPERATOR. (CHECK AS APPLICABLE)**

CLAIMANT IS:  OWNER AND OPERATOR  OWNER ONLY  OPERATOR ONLY  
 AND CLAIMS EXEMPTION ON ALL:  LAND  BUILDINGS AND IMPROVEMENTS

IF PERSONS OR ORGANIZATIONS OTHER THAN THE CLAIMANT USE THIS PROPERTY, PLEASE PROVIDE ON AN ATTACHED LIST THE NAME OF THE USER, FREQUENCY OF USE, AND SQUARE FOOTAGE USED.

<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 PHONE NUMBER _____ EMAIL ADDRESS _____ ( )

**USE OF PROPERTY**

**7. LEASED OR RENTED SINCE JANUARY 1 OF PRIOR YEAR.**

(a) Is any portion of the property described rented, leased, or being used or operated part time or full time by some other person or organization?

Yes  No

If **Yes**, describe that portion and its use and attach a copy of the agreement, and list the amount received by claimant.

(b) Is any equipment or other property at this location being leased, rented, or consigned from someone else?

Yes  No

If **Yes**, list equipment and other property at this location that is being leased, rented, or consigned to the claimant. Please list the name and address of lessor or consignor and the quantity and description of the property, and attach to the claim. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity.

**8. SALE OF PERSONAL PROPERTY SINCE JANUARY 1 OF PRIOR YEAR.**

Is any portion of the property used to operate a store, thrift shop, restaurant, bar, or other facility making sales to members or the general public?

Yes  No

If **Yes**, (1) list the hours per week the business is operated and; (2) describe the nature of articles sold:

**9. EXPANSION.**

Do you contemplate any capital investment in the property within the next year?

Yes  No

If **Yes**, explain:

**10. PLEASE CHECK THE FOLLOWING, IF APPLICABLE:**

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

**11. FINANCIAL STATEMENTS RELATING EXCLUSIVELY TO THIS PROPERTY'S LOCATION.**

Attach to this claim a copy of your operating statement (income, expenses) and balance sheet (assets, liabilities) for the calendar or fiscal year immediately preceding the claim year.

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, 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 VETERANS' ORGANIZATION EXEMPTION FROM PROPERTY TAX

### GENERAL INFORMATION

#### FILING OF CLAIM

Claims for the Veterans' Organization Exemption must be signed and filed **with the Assessor**. Each claim must contain supporting documents **including financial statements**.

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor for each property location. A separate claim form must be completed and filed for each property for which exemption is sought.

The Assessor will supply claim forms upon request. A copy of the claim and supporting documents should be retained by the organization. It is recommended that the retained copy be submitted to the Assessor for acknowledgment of filing by entry of the date and the Assessor's or the designee's signature. This copy will serve as a record of filing should there be any later question relative thereto.

#### ORGANIZATIONAL CLEARANCE CERTIFICATE

An organization that is seeking the Veterans' Organization Exemption shall file with the State Board of Equalization (Board) a claim for an Organizational Clearance Certificate. The Board shall review each claim to determine whether the organization meets the requirements of section 214 and shall issue a certificate to a claimant that meets these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid Organizational Clearance Certificate. If the claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the Organizational Clearance Certificate from the Board.

Claim form BOE-279, Claim for Organizational Clearance Certificate - Veterans' Organization Exemption, is available on the Board's website ([www.boe.ca.gov](http://www.boe.ca.gov)) or you may request a form by contacting the Exemptions Section at 916-274-3430.

#### PRIOR YEAR FILINGS

Year filed is the year in which the claim was submitted to the Assessor. State the exact name under which the organization filed for the year indicated.

#### RECORDATION REQUIREMENT

Revenue and Taxation Code section 261 requires that an organization claiming the Veterans' Organization Exemption for its real property must have recorded its ownership interest as of the lien date (12:01 a.m., January 1) in the recorder's office of the county in which the property is located.

#### TIME FOR FILING

To receive the full exemption, the claimant must **file a claim each year on or before February 15**. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed **between February 16** of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250.

#### ADDITIONAL INFORMATION

The owner and the operator must furnish additional information to the Assessor, if requested. The Assessor may institute an audit or verification of the operations of the owner and of the operator and may request additional information from the claimant.

## PREPARATION OF CLAIM

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which exemption is sought even though there may be several improvements and separate buildings thereon. Personal property owned by a Veterans' Organization is specifically exempt under Revenue and Taxation Code section 215, and no claim form is required.

If the owner and operator of the property are not the same, each must execute a separate claim and give the information requested. **All questions must be answered.** Failure to answer all questions may result in denial of your claim. Leave no blanks; use "no," "none," or "not applicable" where needed. The following information is provided to assist you in answering specific questions on your claim.

**Line 4.** The fiscal year for which exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter "2011-2012" on line four of the claim; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

- Line 5.** Enter the legal description or map book, page, and parcel number. Use additional sheets if necessary.
- (a)(1) Indicate the area and the unit of measurement used (acres or square feet.)
    - (2) List the primary use which should qualify the property for exemption and the incidental use or uses of the property since January 1 of the prior year.
  - (b)(1) List all buildings and improvements on the land. Use additional sheets if necessary. Describe as stucco, concrete and steel, brick, wood, etc.
    - (2) List the **primary use** and the incidental use or uses of the property since January 1 of the prior year.
  - (c) It is not necessary to list personal property owned by the organization.
- Line 6.** If the owner and operator of any portion of the property are not the same, **both must file a claim**, and each must meet all of the requirements to obtain the exemption.
- Line 7.** (a) Copies of leases or agreements must be submitted if the answer is yes. If the leases or other agreements have been filed in prior years, it is only necessary to attach copies of subsequent extensions, modifications, and changes. The schedule of use should clearly indicate the amount of time the property is actually in use.
- (b) If the answer is yes, provide the names and addresses of the lessors and consignors and list the quantity and description of the property.
- Line 8.** If the answer is **yes**, describe in sufficient detail to determine the volume of business and the hours open for business since January 1 of the prior year. If a business operation located on the listed parcel has been **deliberately omitted**, because you do not desire the exemption on the business, so state.
- Line 9.** If the answer is **yes**, describe the type of investment contemplated and the reasons that make such expansion necessary.
- Line 11.** In submitting the financial statements, the operating statement should be restricted to the financial transactions relating to the operation of the subject property. The income should include only those receipts that result from the operation of the property and should not include receipts from invested funds, gifts, or other items that do not result directly from the operation of the property.

The expenditures should be limited to those resulting from the operation of the property. Any expenses of the organization or expenses extraneous to the operating unit should not be included. If compensation of personnel or other administrative expenses are pro-rated to the property, such pro-rata should be indicated. If the nature of an item of income or disbursement is not clear from the account name, further explanation indicating the nature of the account should be appended. **Your claim will not be processed until the financial statements are received by the Assessor.**

**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

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**SECTION I: MUST BE COMPLETED ANNUALLY**

VESSEL NAME		VESSEL REGISTRATION NUMBER	
HABITUAL LOCATION OF VESSEL		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	BEAM	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, zip code)			

**2. SALE INFORMATION**

with Engine       with Trailer

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

**3. REMOVAL INFORMATION**

Vessel permanently removed from county

ADDRESS MOVED TO (city, county, state, zip code)		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.

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