

Memorandum

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

Date: Wednesday, May 15, 2019

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

Subject: ***Board Meeting, May 2019***
Item J, Administrative Consent Agenda, 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 on the revision of property tax forms for the January 1, 2020 lien date.

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 section B statement "(additional transferors please complete "C" on the reverse)" to instead instruct to complete Section D; revised Question 8 into a statement by removing the number "8" and replacing it with "**IMPORTANT:**"; revised section C statement "(additional transferees please complete "C" below)" to instead instruct to complete Section E; revised section "B...(continued)" on (P2) to refer to section "D" and deleted "(continued)"; revised section "C...(continued)" on (P2) to refer to section "E" and deleted "(continued)".]

BOE-58-G *Claim For Reassessment Exclusion For Transfer From Grandparent to Grandchild*

[Revised section B, Question 6 into a statement by removing the number "6" and replacing it with "**IMPORTANT:**" and moving the statement to the bottom of section B; renumbered Question 7 to number "6".]

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

[Revised section A to add Question "1. Do you occupy the replacement dwelling as your principal place of residence?"; revised all sections to include numbers for all questions for easy identification and similar to other forms; revised (P2), second paragraph, to reword paragraph to conform to law and to make more clear; revised (P2), fourth paragraph, first sentence, to add "... (not limited to a Governor-declared disaster)..."; revised (P2), fifth, sixth, and seventh paragraphs to add references to the Revenue and Taxation Code (RTC).]

BOE-62-LRDP *Claim For Reassessment Reversal For Local Registered Domestic Partners*

[Revised the heading on (P2) to "CLAIM FOR REASSESSMENT REVERSAL FOR LOCAL REGISTERED DOMESTIC PARTNERS"; revised (P2), to reflect the correct Revenue and Taxation Code section 62(p); revised (P2) to add language to further clarify requirements.]

BOE-65-CP *Claim For Transfer of Base Year Value From Qualified Contaminated Property to Replacement Property*

[Revised form to add the statement "**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**" to the bottom of the page.]

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 section B to delete the following: "**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", as this language is no longer applicable; revised section B to reword remaining sentence (after deleting the "NOTE") to state "...date of *the last* tax bill(s)...".]

BOE-236 *Exemption of Leased Property Used Exclusively For Low-Income Housing*

[Revised the title to add the words "...AND SOLELY...".]

BOE-236-A *Supplemental Affidavit For BOE-236 Housing – Lower-Income Households Eligibility Based on Family Household Income (Yearly Filing)*

[Revised the first sentence to add the words "...and Solely..." to the title of the referenced form, BOE-236; revised the ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME section, first sentence, to add the words "...and solely...".]

BOE-261-G *2019 Claim For Disabled Veterans' Property Tax Exemption*

[Revised title for lien date "2020"; revised (P2) to reword and reformat the first paragraph to simplify and make more clear; revised (P2), statement 1.c. to change the word "previous" to "another", and to add ".../SOLD/TRANSFERRED from the other residence" to DATE/MOVED; revised (P2), statement 1.d., to reword for better clarification; revised (P2), statement 4, to reword and include the term "veterans' benefits" for further clarification; revised (P5) to add the 2020 lien date amounts and income limits.]

BOE-262-AH *Church Exemption*

[Revised the Note in Question 8 to add to the first sentence "...for any leased property..." for further clarification, and to add an additional sentence to the end of the Note as follows: "The assessor may request a copy of the lease or rental agreement."]

- BOE-263-B *Lessees' Exemption Claim*
[Revised the form to include reference to Revenue and Taxation Code section 202(a)(3) after the title of the form.]
- BOE-267-A *20__ Claim For Welfare Exemption (Annual Filing)*
[Revised Question 1 to reword to include the term "activities" and to request an explanation if those activities or use of the property changes.]
- BOE-267-L *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households*
[Revised (P2) form to add the word "SECTION" in front of the number "6", and to capitalize the headings of sections 5 and 6 to be similar in format to the rest of the form; revised (P2), section 5, to simplify the language and request a description of the property's use.]
- BOE-267-L1 *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property of Limited Partnership*
[Revised the form to capitalize the headings in all sections (1 through 7) to be similar in format to other forms.]
- BOE-267-L2 *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households – Tenant Data*
[Revised the table in Section 2.A. to add "for the Unit" to the end of the title in the fourth column, and to add "to the Tenant" to the end of the title in the fifth column for further clarification.]
- BOE-267-L3 *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (140% AMI)*
[Revised the table in Section 2.A. to add "for the Unit" to the end of the title in the fourth column, and to add "to the Tenant" to the end of the title in the fifth column for further clarification.]
- BOE-267-SNT *Religious Exemption Change in Eligibility or Termination Notice*
[Revised (P2) to rearrange the format of the card, so easier for the claimant to read and take notice of certain instructions.]
- BOE-502-AH *Change of Ownership Statement*
[Revised to remove "FOR ASSESSOR'S USE ONLY" and to replace it with "NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)".]

Please place these forms on the Board's May 2019 Administrative Consent Agenda for approval.

DY:pl
Attachments

cc: Ms. Rose Smith

Approved:

/s/ Brenda Fleming

Brenda Fleming
Executive Director

Board Approved:

Henry Nanjo, Acting Chief
Board Proceedings Division

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

NAME AND MAILING ADDRESS

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

A. PROPERTY

ASSESSOR'S PARCEL NUMBER

PROPERTY ADDRESS

CITY

RECORDER'S DOCUMENT NUMBER

DATE OF PURCHASE OR TRANSFER

PROBATE NUMBER (if applicable)

DATE OF DEATH (if applicable)

DATE OF DECREE OF DISTRIBUTION (if applicable)

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



B. TRANSFEROR(S)/SELLER(S) (additional transferors please complete Section D 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

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

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section 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	PRINTED NAME	DATE
		
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
		
MAILING ADDRESS	DAYTIME PHONE NUMBER	
	()	
CITY, STATE, ZIP	EMAIL ADDRESS	

(Please complete applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

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

1. Print full name(s) of transferee(s) _____

2. Family relationship(s) to transferor(s) _____

If 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 ☐ NoIf **no**, was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnershipIf terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? ☐ Yes ☐ NoIf 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 ☐ NoIf **no**, was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnershipIf 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 ▶	PRINTED NAME	DATE
MAILING ADDRESS		DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP		EMAIL ADDRESS

Note: The Assessor may contact you for additional information.**D. ADDITIONAL TRANSFEROR(S)/SELLER(S)**

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

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

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. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend the claim with any revised information. **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 the factored base year value 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**
PROPOSED

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 (if applicable)	PROBATE NUMBER (if applicable)

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

B. TRANSFEROR(S)/SELLER(S) (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
- Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild):

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

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and 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	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

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) <i>(continued)</i>	
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. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend that claim with any revised information.

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 certain grandparent and grandchild transfers (see above); and/or
 - The first \$1,000,000 of the factored base year value of other real property between parents and children and certain grandparent and grandchild transfers (see above).

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.

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

(INTRACOUNTY AND INTERCOUNTY, WHEN APPLICABLE)

A. REPLACEMENT DWELLING

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

1. Do you occupy the replacement dwelling as your principal place of residence? ☐ Yes ☐ No2. Is the new construction described performed on a replacement dwelling which has already been granted the benefit under **R&TC** section 69.5 within the past two years? ☐ Yes ☐ No If **yes**, what was the date of your original claim? _____**B. ORIGINAL (FORMER) PROPERTY**

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

1. Was this property your principal place of residence? ☐ Yes ☐ No2. Did this property transfer to your parent(s), child(ren) or grandchild(ren)? ☐ Yes ☐ No**Note:** When applicable, if the property is located in a different county from that of the replacement property, you must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of sale. Also, was there any new construction to this property since the last tax bill(s) and before the date of sale? ☐ Yes ☐ NoIf **yes**, please explain: _____3. Was this property substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state? ☐ Yes ☐ No If **yes**, what was the date of the misfortune or calamity? _____**C. CLAIMANT INFORMATION (please print)**

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

1. Have either you or your spouse previously been granted relief under **R&TC** section 69.5 because of disability? ☐ Yes ☐ No2. Have either you or your spouse previously been granted relief under **R&TC** section 69.5? ☐ Yes ☐ NoIf yes, have you or your spouse subsequently become severely and permanently disabled? ☐ Yes ☐ No**CERTIFICATION**

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

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

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

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

GENERAL INFORMATION

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

In addition, to qualify for transfer of a base year value to a replacement dwelling all of the following requirements must be met: (1) the replacement property must be your principal residence and must be eligible for the homeowners' exemption or disabled veterans' exemption, (2) the replacement property must be of equal or lesser "fair market value" than the original property, (3) 100% or less of the market value of the original property if a replacement property were purchased or newly constructed before the sale of the original property, or 105% or less of the market value of the original property if a replacement property were purchased or newly constructed within the first year after the sale of the original property, or 110% or less of the market value of the original property if a replacement property were purchased or newly constructed within the second year after the sale of the original property. The replacement property must be purchased or built within two years (before or after) of the sale of the original property.

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

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

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

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

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

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

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

(Please complete applicable information on reverse side.)

PROPOSED**CLAIM FOR REASSESSMENT REVERSAL FOR
LOCAL REGISTERED DOMESTIC PARTNERS****A. Description of the property that was reassessed for a change in ownership:**

STREET ADDRESS		ASSESSOR'S PARCEL NUMBER
CITY	COUNTY	RECORDER'S DOCUMENT NUMBER
DATE OF TRANSFER OF INTEREST		RECORDING DATE

NOTE: Transfers eligible for this exclusion are only those that occurred during the period January 1, 2000 through June 26, 2015.

B. The parties to the transfer of interest in the above described property:

TRANSFEROR	DATE OF DEATH, IF APPLICABLE:
TRANSFeree	

C. Date of the creation of the registered domestic partnership: _____
(NOTE: date must be prior to or concurrent with the date of transfer in item A above.)**D. Attach a copy of a certificate or other document from the local government agency that names the transferor and transferee as registered domestic partners.****CERTIFICATION***I certify (or declare) that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I was a local registered domestic partner on the date of transfer.*

SIGNATURE OF TRANSFeree REGISTERED DOMESTIC PARTNER OR LEGAL REPRESENTATIVE		DATE
PRINTED NAME OF TRANSFeree OR LEGAL REPRESENTATIVE		TITLE
MAILING ADDRESS		
DAYTIME PHONE NUMBER ()	EMAIL ADDRESS	

Be sure to attach a copy of the local registered domestic partnership document.***Your claim will not be processed without that certificate.******Claim must be filed with the county assessor by June 30, 2022.***

CLAIM FOR REASSESSMENT REVERSAL FOR LOCAL REGISTERED DOMESTIC PARTNERS

Revenue and Taxation Code section 62(p) provides that change in ownership shall not include: (1) any transfer of real property occurring on or after January 1, 2000, to June 26, 2015, inclusive, between local registered domestic partners, including, but not limited to:

- (A) Transfers to a trustee for the beneficial use of a local registered domestic partner, or the surviving local registered domestic partner of a deceased transferor, or by a trustee of such a trust to the local registered domestic partner of the trustor.
 - (B) Transfers that take effect upon the death of a local registered domestic partner.
 - (C) Transfers to a local registered domestic partner or former local registered domestic partner in connection with a property settlement agreement or decree of dissolution of a local registered domestic partnership or legal separation.
 - (D) The creation, transfer, or termination, solely between local registered domestic partners, of any co-owner's interest.
 - (E) The distribution of a legal entity's property to a local registered domestic partner or former local registered domestic partner in exchange for the interest of the local registered domestic partner in the legal entity in connection with a property settlement agreement or a decree of dissolution of a local registered domestic partnership or legal separation.
- (2) Any transferee whose property was reassessed in contravention of this subdivision shall obtain a reversal of that reassessment upon application to the county assessor of the county in which the property is located. Application by the transferee shall be made to the assessor no later than June 30, 2022. A county may charge a fee for its costs related to the application and reassessment reversal in an amount that does not exceed the actual costs incurred. This paragraph shall be liberally construed to provide the benefits of this subdivision and Article XIII A of the California Constitution to local registered domestic partners.

Section 62(p) defines a "local registered domestic partner" as a registered domestic partnership established by a city, county, city and county, or special district in which both of the following conditions are met:

- (A) The registrants were of the same sex at the time of registration.
- (B) The registrants were not in a registered domestic partnership with, or married to, any other person at the time of the transfer.

IMPORTANT: In order to qualify for this reassessment reversal, a claim form must be completed and filed with the county assessor. Proof of eligibility is required. Please complete all sections or your claim may be denied.

Please note:

- This reversal only applies to transfers that occur on or after January 1, 2000 through June 26, 2015.
- The reassessment reversal only applies starting with the lien date of the assessment year in which the claim is filed. No refunds will be made for any prior year(s).
- The claim form must be filed by June 30, 2022.

**CLAIM FOR TRANSFER OF BASE YEAR
VALUE FROM QUALIFIED CONTAMINATED
PROPERTY TO REPLACEMENT PROPERTY
(Section 69.4 of the Revenue and Taxation Code)**

PROPOSED

A. REPLACEMENT PROPERTY

ASSESSOR'S PARCEL NUMBER

RECORDER'S DOCUMENT NUMBER

DATE OF PURCHASE/COMPLETION OF NEW CONSTRUCTION

PURCHASE PRICE/COST OF CONSTRUCTION

PROPERTY ADDRESS (street, city, county)

B. ORIGINAL (FORMER) PROPERTY

ASSESSOR'S PARCEL NUMBER

DATE OF TRANSFER/SALE

ASSESSOR'S FACTORED BASE YEAR VALUE AT DATE OF TRANSFER/SALE

PROPERTY ADDRESS (street, city, county)

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 transfer/sale. Also, was there any new construction on this property since the issuance of those tax bill(s) and before the date of transfer/sale? ☐ Yes ☐ No

If yes, please explain: _____

C. CLAIMANT INFORMATION (PLEASE PRINT)

NAME OF CLAIMANT

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

SIGNATURE OF CLAIMANT

DATE



NAME OF LEGAL ENTITY

HOME TELEPHONE (area code first)

WORK TELEPHONE (area code first)

MAILING ADDRESS (street, city, state, zip code)

If you have any questions about this form, please contact the Assessor's Office.

**All information provided on this form is subject to verification.
If your application is incomplete, it may not be possible to process your claim.**

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

California law allows an owner of a qualified contaminated property to transfer the base year value of that property to a comparable replacement property of equal or lesser value that is acquired or newly constructed after January 1, 1995. In addition, a replacement property must meet all of the following requirements: (1) It must have been acquired or newly constructed within five (5) years **after** the date of the sale or transfer; (2) it must be used in the same manner as the qualified contaminated property; and (3) a claim for relief must be filed within **three** (3) years after the replacement property is acquired or newly constructed.

Both the original property and the replacement property must be located in the **same** county. If not, the county in which the replacement property is located must have a resolution authorizing intercounty transfers under this code section.

A *qualified contaminated property* must meet all of the following:

- Residential property that is uninhabitable or nonresidential property that is unusable as a result of the environmental problems.
- Located on a site that has been designated as a toxic or environmental hazard or as an environmental clean-up site by an agency of the State of California or the federal government.
- Owned by a person or entity that did not participate or acquiesce in any act or omission that rendered the property uninhabitable or unusable. The owner cannot be related to the person or affiliated with the entity that committed the act or omission that contaminated the property.

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

- **105 percent** of market value of original property as if uncontaminated if a replacement property is purchased or newly constructed within the **first year** following the date of sale or transfer of the original property;
- **110 percent** of market value of original property as if uncontaminated if a replacement property is purchased or newly constructed within the **second year** following the date of sale or transfer of the original property;
- **115 percent** of market value of original property as if uncontaminated if a replacement property is purchased or newly constructed within the **third year** following the date of sale or transfer of the original property;
- **120 percent** of market value of original property as if uncontaminated if a replacement property is purchased or newly constructed within the **fourth year** following the date of sale or transfer of the original property;
- **125 percent** of market value of original property as if uncontaminated if a replacement property is purchased or newly constructed within the **fifth year** following the date of sale or transfer of the original property.

If you feel you qualify for this exclusion, you must provide evidence that (1) your property meets the definition of a qualified contaminated property, and (2) you did not participate or acquiesce in any act or omission that rendered the property uninhabitable or unusable or are related to the person or affiliated with the entity that committed the act or omission that contaminated the property.

DECLARATION BY ASSESSEE. 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 an employee of the corporation authorized 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.

Please complete applicable information on reverse side.

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

PROPOSED

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

Was there any new construction to the original property between the date of the last 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	E-MAIL ADDRESS

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

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.

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

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

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

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FOR ASSESSOR'S USE ONLY

Received by _____
(Assessor's designee)
of _____ on _____
(county or city) (date)

NAME OF ORGANIZATION

MAILING ADDRESS (number and street)

CITY, STATE, ZIP CODE

ADDRESS OF PROPERTY FOR WHICH THE EXEMPTION IS CLAIMED (number and street, city)

ASSESSOR'S PARCEL NUMBER

1. Was the property leased to the lessee for a term of 35 years or more, or was the lease transferred to the lessee with a remaining term of 35 years or more? (The Assessor may require a copy of the lease be submitted.)

☐ YES ☐ NO

2. Was the property 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?

☐ YES ☐ NO

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.

3. 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.

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

NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM ▶	TITLE
NAME OF PERSON MAKING CLAIM	DATE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

PROPOSED

**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 **and Solely** 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. (Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME

Section 236 of the California Revenue and Taxation Code provides that property used exclusively **and solely** 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



THIS AFFIDAVIT IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

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

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

	EXAMPLE	ACTUAL
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.	75,000/150,000	
Percentage of Value of Property Eligible for Exemption	50%	

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:

	Example
(1) The total number of households	100
(2) The number of low-income qualified 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 and solely 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.

PROPOSED**2020 CLAIM FOR DISABLED VETERANS' PROPERTY TAX EXEMPTION**

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

CLAIMANT NAME AND MAILING ADDRESS <i>(Make necessary corrections to the printed name and mailing address)</i> <div style="border: 1px solid black; height: 100px; margin-top: 10px;"></div>		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 discharged in other than dishonorable conditions 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.*

NOTE: If you are filing a claim for Disabled Veterans' Property Tax Exemption for the first time on a property that you have owned and occupied for more than four years, and you feel that you have been eligible for this exemption for more than four years, you may be entitled to additional property tax relief. Please contact the Assessor's office for additional information.

STATEMENTS

This claim is for:

- First time claimants for the Disabled Veterans' Exemption; or
- Annual claimants for the Low-Income Exemption. Separate claims are required for each fiscal year when filing the Low-Income Exemption.

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 another residence? ☐ Yes ☐ No Date Moved/Sold/Transferred from the other residence _____

If **yes**, see Question 1d below.

- d. What is the address of the home where you previously claimed the Disabled Veterans' Exemption, including the city and county where the home is located?

Address: _____

City: _____ County: _____

2. a. **Effective** date of 100% disability or unemployability rating from the USDVA*: _____
- b. Date of notice from USDVA* of the 100% rating (must include proof of rating): _____
*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);
- 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 certificate, 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 discharged in other than dishonorable conditions (copy of marriage certificate, 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:

Total annual household income for all persons in your household, including veterans' benefits (see the instructions) for 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 entered 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

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

TELEPHONE NO. (8 A.M. - 5 P.M.)

EMAIL ADDRESS

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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 x 90% = \$45,000 additional exemption amount allowed.)

Alternatives 1b, 1c, and 1d: The full exemption is available, prorated to the date of eligibility, if the filing is made on or before January 1 of the year next following the year in which 1) the disability rating was received, or 2) residency is established on a property already owned by the claimant, or 3) the veteran died due to a service-connected injury or disease, or 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 an eight-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 an eight-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 certificate 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 2012, the income would be for the calendar year 2011.)

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

A. Household income includes:

(Upon request, you will be required to provide a list showing your household income.

- (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
2020	\$143,273	\$214,910	\$64,337
2019	\$139,437	\$209,156	\$62,614
2018	\$134,706	\$202,060	\$60,490
2017	\$130,841	\$196,262	\$58,754
2016	\$127,510	\$191,266	\$57,258
2015	\$126,380	\$189,571	\$56,751
2014	\$124,932	\$187,399	\$56,101
2013	\$122,128	\$183,193	\$54,842
2012	\$119,285	\$178,929	\$53,566
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

PROPOSED**CHURCH EXEMPTION****PROPERTY USED SOLELY FOR RELIGIOUS WORSHIP**

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

(Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

NAME AND MAILING ADDRESS

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

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FOR ASSESSOR'S USE ONLY

Received _____

Approved _____

Denied _____

Reason for denial _____

To receive the full exemption, this claim must be filed with the Assessor by February 15.☐ **Check here if you no longer seek an exemption at this location. Sign and return this form to the Assessor.**

NAME OF CHURCH, ORGANIZATION, ETC.

WEBSITE ADDRESS (IF ANY)

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

1. Owner and operator: (check applicable boxes)Claimant is: ☐ Owner and operator ☐ Owner only ☐ Operator onlyand claims exemption on all ☐ Land ☐ Buildings and improvements and/or ☐ Personal property**2. Are all buildings and equipment claimed as exempt used solely for religious worship, including any building in the course of construction?**☐ Yes ☐ No**3. Is the land claimed as exempt required for the convenient use of these buildings?**☐ Yes ☐ No**4. 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?**☐ Yes ☐ No*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.**5. List all uses of the property:****6. 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)?**☐ Yes ☐ No**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.**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

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

OWNER NAME

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

CITY, STATE, ZIP CODE

8. Is leased property, if any, used by the church for parking purposes?

☐ Yes ☐ No 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 for any leased property 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. The assessor may request a copy of the lease or rental agreement.

9. 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

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

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.

11. Is any portion of this property vacant and/or unused? ☐ Yes ☐ No

If YES, describe that portion:

12. 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? ☐ Yes ☐ No

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

CHURCH NAME

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

CITY, STATE, ZIP CODE

b. If property is leased to an organization other than a church, provide the name, type of organization and frequency of use; attach additional sheets if necessary.

NAME	TYPE	FREQUENCY
NAME	TYPE	FREQUENCY

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.

13. 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? ☐ Yes ☐ No If YES, describe:

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

☐ Yes ☐ No If YES, list 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 (*attach schedule as necessary*):

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

NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM ▶	TITLE
NAME OF PERSON MAKING CLAIM	DATE

LESSEES' EXEMPTION CLAIM

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

PROPOSED

**PROPERTY USED EXCLUSIVELY FOR PUBLIC SCHOOLS, COMMUNITY
COLLEGES, STATE COLLEGES, STATE UNIVERSITIES, OR
UNIVERSITY OF CALIFORNIA** [Revenue and Taxation Code section 202(a)(3)]

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

LESSEE'S CORPORATE OR ORGANIZATION NAME

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

IDENTIFICATION OF PROPERTY

ADDRESS OF PROPERTY (NUMBER AND STREET)

CITY, COUNTY, ZIP CODE

ASSESSOR'S PARCEL NUMBER

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

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

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

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

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

☐ Yes ☐ No Does the claimant own personal property used at this property for public school purposes?

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

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM

DATE

NAME OF PERSON MAKING CLAIM

TITLE

E-MAIL ADDRESS

DAYTIME TELEPHONE

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THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

PROPOSED**20 CLAIM FOR WELFARE
EXEMPTION (ANNUAL FILING)**

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

Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)

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Property Location:

This organization ☐ owns ☐ rents/leases the real property at this location:

Property No.:

Class:

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

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

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

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

D. Does your organization have a valid *Organizational Clearance Certificate* (OCC) issued by the State Board of Equalization? ☐ Yes ☐ No
If **yes**, enter OCC No. _____ and date issued _____

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

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

Identify the property that your organization **owns** at this location:

☐ Real property (land/buildings/improvements) ☐ Personal property ☐ Taxable Possessory Interest

YES NO Since January 1, last year:

- ☐ ☐ 1. Have any of the activities or use on any portion of the property that received an exemption last year changed? If **yes**, attach an explanation of the change in activities or use.
- ☐ ☐ 2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?
- ☐ ☐ 3. Is any portion of this property vacant or unused? If **yes**, since (date) _____ Area (sq. ft.) _____
- ☐ ☐ 4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (**Note:** Thrift stores which are part of a planned, formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)
- ☐ ☐ 5. Is any portion of the property used for living quarters (other than transitional or emergency shelter, low-income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If **yes**, and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose (see "Housing" on reverse) or, if living quarters associated with a rehabilitation program, submit BOE-267-R.
- ☐ ☐ 6. Is this property used as low-income housing? If **yes**, and the property is owned by a nonprofit organization or eligible limited liability company, submit BOE-267-L. If **yes**, and the property is owned by a limited partnership, submit BOE-267-L1.
- ☐ ☐ 7. Is this property used as the elderly or handicapped? If **yes**, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.
- ☐ ☐ 8. Do other persons or organizations use any of this property? If **yes**, submit BOE-267-O if real property is used; for personal property attach a list describing what is used, the name of the user, the amount received by claimant (if any) and a copy of the lease agreement if not previously provided to the Assessor.
- ☐ ☐ 9. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If **yes**, see "Unrelated Income" on the reverse.
- ☐ ☐ 10. Have the organization's income and/or expenses increased by more than 25 percent since last year? If **yes**, attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase.
- ☐ ☐ 11. Is there any equipment or property at this location that is leased or rented to the claimant? If **yes**, provide the owner's name and address and a description of the property. This property may be taxable as it is not owned by the claimant.

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)

DAYTIME TELEPHONE

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

SIGNATURE OF CLAIMANT

TITLE

DATE

EMAIL ADDRESS

ASSESSOR'S USE ONLY

Approved: ☐ ALL ☐ PART ☐ Denied Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

This claim is filed for fiscal year 20____— 20____

This is a Supplemental Affidavit filed with

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

SECTION 1. IDENTIFICATION OF APPLICANT

Name of Organization

Corporate ID or LLC Number

Mailing Address (number and street)

City, State, Zip Code

SECTION 2. IDENTIFICATION OF PROPERTY

Address of property (number and street)

City, County, Zip Code

Date Property Acquired

SECTION 3. GOVERNMENT FINANCING OR TAX CREDITS; USE RESTRICTION

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

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

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

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

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

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

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

Section 214(g) of the 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: (See Section 4.A2 for income limit exception)

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

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

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

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

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

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

B. List of Qualified Households

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

C. Number of Units Serving Lower Income Households

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

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

SECTION 5. PROPERTY USE

Does this property include commercial space? ☒ Yes ☐ No

Give a brief description of its use:

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

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

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

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

CERTIFICATION

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

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

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

FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 214(g), 214.15, 251, and 254.5 of the Revenue and Taxation Code and must be filed when seeking exemption on low-income housing property owned and operated by a nonprofit corporation or eligible limited liability company. A separate affidavit must be filed for each location and the income of the occupants must not exceed certain limits (see section 4 of this form). This affidavit supplements the claim for Welfare Exemption and must be filed with the county assessor by February 15 to avoid a late filing penalty under section 270. If the property for which exemption is sought is used for low-income rental housing and is owned by a nonprofit corporation or eligible limited liability company, you must complete and file this form; failure to do so will result in denial of the exemption. If the low-income rental housing is owned by a limited partnership, do not complete this supplemental affidavit form; use BOE-267-L1, *Welfare Exemption Supplemental Affidavit, Low – Income Housing Property of Limited Partnership*. The claimant should provide each household living on the property with a copy of BOE-267-L-A, *Lower Income Households – Family Household Income Reporting Worksheet*.

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

FISCAL YEAR

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

SECTION 1. Identification of Applicant

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

SECTION 2. Identification of Property

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

SECTION 3. Government Financing or Tax Credits; Use Restriction

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

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

SECTION 4B. List of Qualified Households

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

SECTION 4C

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

Units Serving Lower Income Households

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

Related Facilities

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

SECTION 5

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

SECTION 6

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

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

This Claim is Filed for Fiscal Year 20____— 20____

This is a Supplemental Affidavit filed with

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

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

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

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

Name of Limited Partnership

Property Location (number and street)

Date Property Acquired by LP

City, County, State, Zip Code

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

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

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

SECTION 2. IDENTIFICATION OF MANAGING GENERAL PARTNER (MGP)

Name of Organization

Corporate ID No. (or LLC No.)

Mailing address (number and street)

Date Admitted into LP as GP

City, State, Zip Code

SECTION 3. GOVERNMENT FINANCING OR TAX CREDITS; USE RESTRICTION

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

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

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

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

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

- ☐ (1) The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds; general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term "government financing" does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)
- ☐ (2) The owner is eligible for and receives state low-income housing tax credits pursuant to Revenue and Taxation sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.

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

Section 214(g) of the 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: (See Section 4.A2 for income limit exception)

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

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

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

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

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

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

B. List of Qualified Households

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

C. Number of Units Serving Lower Income Households

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

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

SECTION 5. PROPERTY USE.

Does this property include commercial space? ☐ Yes ☒ No

Give a brief description of its use:

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

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

B. Material Participation.

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

C. Substantial Management Duties.

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

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

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

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

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

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

- ☐ Yes ☐ No

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

SECTION 8. Certification:

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

CERTIFICATION

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

NAME OF LIMITED PARTNERSHIP

LOCATION OF LIMITED PARTNERSHIP PROPERTY

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

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

FILING OF AFFIDAVIT

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

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

FISCAL YEAR

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

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

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

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

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

SECTION 4C.

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

Units Serving Lower Income Households.

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

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

Related Facilities.

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

SECTION 5.

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

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

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

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

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

RECORDS AND DOCUMENTS MUST BE MAINTAINED BY THE MANAGING GENERAL PARTNER

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

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

This claim is filed for fiscal year 20 ____ — 20 ____

This is a Supplemental Affidavit filed with

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

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

SECTION 1. IDENTIFICATION OF APPLICANT AND IDENTIFICATION OF PROPERTY

Name of Organization	Corporate ID or LLC Number
Address of Property (number and street)	
City, County, Zip Code	

SECTION 2. HOUSEHOLD INFORMATION**A. List of Qualified Households**

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

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

CERTIFICATION

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

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

THIS DOCUMENT IS CONFIDENTIAL AND IS NOT SUBJECT TO PUBLIC DISCLOSURE

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

FILING OF AFFIDAVIT

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

FISCAL YEAR

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

SECTION 1. Identification of Applicant and Property

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

SECTION 2. Household Information

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

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

This claim is filed for fiscal year 20 ____ — 20 ____

This is a Supplemental Affidavit filed with

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

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

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

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

SECTION 1. IDENTIFICATION OF APPLICANT AND IDENTIFICATION OF PROPERTY

Name of Organization	Corporate ID or LLC Number	TCAC Number
Address of Property (number and street)		
City, County, Zip Code		

SECTION 2. HOUSEHOLD INFORMATION**A. List of Qualified Households**

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

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

CERTIFICATION

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

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

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

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

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

FISCAL YEAR

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

SECTION 1. Identification of Applicant Property

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

SECTION 2. Household Information

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

RELIGIOUS EXEMPTION CHANGE IN ELIGIBILITY OR TERMINATION NOTICE

(Section 257.1 of the Revenue and Taxation Code)

PROPOSED

NAME AND MAILING ADDRESS

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

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┐

APN(s)

LOCATION OF PROPERTY (if other than mailing address)

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Dear Claimant:

Your organization was allowed the Religious Exemption for 2019 on all or a portion of its property. The Religious Exemption is available only to property which is **owned** by a church and **used exclusively for** religious worship (church), or religious worship including a school. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption. Leased real property is not eligible for the Religious Exemption unless the owner of the leased property is also a religious organization and conducts religious worship activities (church services and/or school purposes) on the property, in which case both the owner and the operator must file for the Religious Exemption. Leased personal property is eligible for the Religious Exemption if the personal property is used exclusively for religious purposes. Under a one-time filing rule or requirement, the Religious Exemption will remain in effect until the property is sold or all or a part of the property is used for activities that are outside the scope of the Religious Exemption.

If, as of January 1, 2020, you still own the property and the activities conducted on the property have not changed since January 1, 2019, answer the question on page 2 of this form "yes" and sign and return this form to the Assessor. The Assessor will continue the exemption. If you do not return this form, it may result in an onsite inspection to verify that the property continues to be used for exempt activities.

If, as of January 1, 2020, you no longer owned the property or activities other than religious worship or religious worship including a school were taking place on the property, answer the question on page 2 of this form "**no**" and sign and return this form to the Assessor within 30 days, so that the exemption can be modified or terminated. If you do not notify the Assessor when the property is no longer eligible for the exemption, it will result in an escape assessment plus interest and may result in a penalty of up to \$250.

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

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

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

BOE-267-SNT REV. 23 (05-19)

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

(Section 257.1 of the Revenue and Taxation Code)

To all persons who have received a Religious Exemption for the 2020-2021 fiscal year.

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)*

QUESTION: Will the property to which the exemption applies in the 2019-2020 fiscal year continue to be used exclusively for religious purposes in the 2020-2021 fiscal year? ☐ YES ☐ NO

SIGNATURE



PRINT NAME/TITLE/DATE

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

()

EMAIL ADDRESS

BOE-267-SNT (CARD)

CHANGE OF OWNERSHIP STATEMENT

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

PROPOSED

FILE THIS STATEMENT BY: _____

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

ASSESSOR'S PARCEL NUMBER _____

SELLER/TRANSFEROR _____

BUYER'S DAYTIME TELEPHONE NUMBER _____

()
BUYER'S EMAIL ADDRESS _____

STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY _____

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

MO	DAY	YEAR

☐ YES ☐ NO Are you a disabled veteran or a unmarried surviving spouse of a disabled veteran who was compensated at 100% by the Department of Veterans Affairs?

MAIL PROPERTY TAX INFORMATION TO (NAME) _____

MAIL PROPERTY TAX INFORMATION TO (ADDRESS) _____

CITY _____

STATE _____

ZIP CODE _____

PART 1. TRANSFER INFORMATION*Please complete all statements.*

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

YES NO

- ☐ ☐ A. This transfer is solely between spouses (*addition or removal of a spouse, death of a spouse, divorce settlement, etc.*).
- ☐ ☐ B. This transfer is solely between domestic partners currently registered with the California Secretary of State (*addition or removal of a partner, death of a partner, termination settlement, etc.*).
- ☐ ☐ *C. This is a transfer: ☐ between parent(s) and child(ren) ☐ from grandparent(s) to grandchild(ren).
- ☐ ☐ *D. This transfer is the result of a cotenant's death. Date of death _____
- ☐ ☐ *E. This transaction is to replace a principal residence owned by a person 55 years of age or older.
Within the same county? ☐ YES ☐ NO
- ☐ ☐ *F. This transaction is to replace a principal residence by a person who is severely disabled as defined by Revenue and Taxation Code section 69.5. Within the same county? ☐ YES ☐ NO
- ☐ ☐ G. This transaction is only a correction of the name(s) of the person(s) holding title to the property (*e.g., a name change upon marriage*).
If YES, please explain: _____
- ☐ ☐ H. The recorded document creates, terminates, or reconveys a lender's interest in the property.
- ☐ ☐ I. This transaction is recorded only as a requirement for financing purposes or to create, terminate, or reconvey a security interest (*e.g., cosigner*). If YES, please explain: _____
- ☐ ☐ J. The recorded document substitutes a trustee of a trust, mortgage, or other similar document.
- ☐ ☐ K. This is a transfer of property:
- ☐ ☐ 1. to/from a revocable trust that may be revoked by the transferor and is for the benefit of
☐ the transferor, and/or ☐ the transferor's spouse ☐ registered domestic partner.
- ☐ ☐ 2. to/from an irrevocable trust for the benefit of the
☐ creator/grantor/trustor and/or ☐ grantor's/trustor's spouse ☐ grantor's/trustor's registered domestic partner.
- ☐ ☐ L. This property is subject to a lease with a remaining lease term of 35 years or more including written options.
- ☐ ☐ M. This is a transfer between parties in which proportional interests of the transferor(s) and transferee(s) in each and every parcel being transferred remain exactly the same after the transfer.
- ☐ ☐ N. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions, or restrictions imposed by specified nonprofit corporations.
- ☐ ☐ *O. This transfer is to the first purchaser of a new building containing an active solar energy system.
- ☐ ☐ P. Other. This transfer is to _____

* Please refer to the instructions for Part 1.

Please provide any other information that will help the Assessor understand the nature of the transfer.**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

IMPORTANT NOTICE

The law requires any transferee acquiring an interest in real property or manufactured home subject to local property taxation, and that is assessed by the county assessor, to file a change in ownership statement with the county recorder or assessor. The change in ownership statement must be filed at the time of recording or, if the transfer is not recorded, within 90 days of the date of the change in ownership, except that where the change in ownership has occurred by reason of death the statement shall be filed within 150 days after the date of death or, if the estate is probated, shall be filed at the time the inventory and appraisal is filed. The failure to file a change in ownership statement within 90 days from the date a written request is mailed by the assessor results in a penalty of either: (1) one hundred dollars (\$100), or (2) 10 percent of the taxes applicable to the new base year value reflecting the change in ownership of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption of twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. The assessor is required to mail the request to file a change in ownership statement to the transferee at the address specified for mailing tax information on either the recorded instrument, the document evidencing a transfer of an interest in real property or manufactured home, or on the filed preliminary change in ownership report, or, if an address is not specified for mailing tax information, to any address reasonably known to the assessor. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes, and be subject to the same penalties for nonpayment.

ADDITIONAL INFORMATION

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

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

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

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

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

PART 1: TRANSFER INFORMATION

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

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

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

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

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

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

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

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

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

PART 2: OTHER TRANSFER INFORMATION

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

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

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

PART 3: PURCHASE PRICE AND TERMS OF SALE

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

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

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

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

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

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

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

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

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

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

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

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

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

PART 4: PROPERTY INFORMATION

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

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

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

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

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

County-Assessed Properties Division Property Tax Forms

California State Board of Equalization
May 29, 2019 Board Meeting
Sacramento, CA

Purpose of Property Tax Forms

- Forms allow county assessors to obtain information from various sources.
- Forms are prescribed by the Board of Equalization (BOE) and administered by county assessors.

Legal Authorities

- Government Code section 15606(d):
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.

Legal Authorities

- Revenue and Taxation Code section 254:

Any person claiming the church, cemetery, college, exhibition, welfare, veterans' organization, free public libraries, free museums, aircraft of historical significance, tribal housing, or public schools property tax exemption and anyone claiming the classification of a vessel as a documented vessel eligible for assessment under Section 227, shall submit to the assessor annually an affidavit giving any information required by the board.

Legal Authorities

- Revenue and Taxation Code section 452(a) states, in relevant part:

For the assessment year beginning in 1968 and each assessment year thereafter, the board shall prescribe in detail the content of property statements, including the specific wording, to be used by all assessors in the several counties, and cities and counties, and shall notify assessors of those specifications no later than the August 31 prior to the tax lien date on which they become effective. Each assessor shall incorporate the specifications on the exact form he or she proposes to use and submit that form to the board for approval prior to use.

Legal Authorities

- Revenue and Taxation Code section 5906(a):

The advocate shall undertake, to the extent not duplicative of existing programs, periodic review of property tax statements and other property tax forms prescribed by the board to determine both of the following:

 - 1) Whether the forms and their instructions promote or discourage taxpayer compliance.
 - 2) Whether the forms or questions therein are necessary and germane to the assessment function.

Legal Authorities

- Property Tax Rule 101, *Board-Prescribed Exemption Forms*
- Property Tax Rule 171, *Board-Prescribed Report Forms and Property Statements*
- Property Tax Rule 1045, *Administration of the Annual Racehorse Tax*

BOE's Role

- BOE is responsible for ensuring that:
 - Forms are uniform in all 58 counties
 - Forms comport to statutes and regulations
 - Forms are not unnecessarily onerous for individuals to complete

Types of Property Tax Forms

- Board-Prescribed Forms
- Board-Recommended Forms
- County-Developed Forms

Forms Approval Process

- Forms Checklist
- Alterations to Board-Prescribed Forms
- Approval of County-Developed Forms
- Forms Guidelines

Forms Revision Process

- California Assessors' Association's (CAA) Role
 - CAA Forms Subcommittee
 - CAA Standards Committee
 - CAA Executive Committee

Forms Revision Process

- BOE's Role
 - BOE's staff
 - Board members

Access to Forms

- Forms on Property Tax Assessor Portal
 - Forms on Assessors' websites
 - Sample Forms on BOE's website at:
<http://www.boe.ca.gov/proptaxes/bpf.htm>
- ADA Compliant Forms