

Memorandum

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

Date: May 12, 2022

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

Subject: **Board Meeting, May 2022**
Item J2, Administrative Consent Agenda, Property Tax Forms

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

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

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

Revisions to Proposition 19 Forms:

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

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

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

BOE-19-C

Certification of Value by Assessor for Base Year Value Transfer

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

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

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

BOE-19-DC *Certificate of Disability*

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

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

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

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

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

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

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

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

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

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

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

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

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

Revisions to Forms for 2023 Lien Date:

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

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

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

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

BOE-262-AH *Church Exemption*

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

BOE-263 *Lessors' Exemption Claim*

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

BOE-263-B *Lessees' Exemption Claim*

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

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

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

BOE-264-AH *College Exemption Claim*

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

BOE-265 *Cemetery Exemption Claim*

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

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

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

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

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

BOE-268-A *Public School Exemption*

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

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

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

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

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

BOE-305-AH *Assessment Appeal Application*

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

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

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

BOE-502-AH *Change of Ownership Statement*

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

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

DY:gs
Attachments

Approved:

/s/ Yvette M. Stowers

Yvette M. Stowers
Executive Director

Board Approved:

Catherine Taylor, Chief
Board Proceedings Division

CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT PRIMARY RESIDENCE FOR PERSONS AT LEAST AGE 55 YEARS

PROPOSED

Applies to base year value transfers occurring on or after April 1, 2021.

A. REPLACEMENT PRIMARY RESIDENCE

ASSESSOR'S PARCEL/ID NUMBER	RECORDER'S DOCUMENT NUMBER (if known)	
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION (if applicable)	
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION (if applicable) \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Do you occupy the replacement primary residence as your **principal residence**? ☐ Yes ☐ No
2. Is this property a multi-unit property? ☐ Yes ☐ No **If yes**, which unit is your principal residence? _____
3. Is the new construction described performed on a replacement primary residence which has already been granted the base year value transfer within the past two years? ☐ Yes ☐ No **If yes**, what was the date of your original claim? _____

B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)

ASSESSOR'S PARCEL/ID NUMBER		
DATE OF SALE	SALE PRICE \$	
PROPERTY ADDRESS (property must be in California)	CITY	COUNTY

1. Was this property your **principal residence**? ☐ Yes ☐ No Date property was no longer your principal residence: _____
2. Was this property a multi-unit property? ☐ Yes ☐ No **If yes**, which unit **was** your principal residence? _____
3. Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)? ☐ Yes ☐ No
4. Was there any new construction to this property since the last tax bill(s) and before the date of the sale? ☐ Yes ☐ No
If yes, please explain: _____

NOTE: If the property is located in a different county than that of the replacement primary residence, you must attach a copy of the original residence's latest property tax bill and any supplemental tax bill(s) issued before the date of sale.

C. CLAIMANT INFORMATION (please print)


NAME OF CLAIMANT	DATE OF BIRTH	SOCIAL SECURITY NUMBER	AT LEAST AGE 55 AT TIME OF SALE? <input type="checkbox"/> Yes <input type="checkbox"/> No
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NOTE: Please provide valid identification with date of birth.

Have you previously been granted a base year value transfer **for age or disability** under section 2.1 of article XIII A ☐ Yes ☐ No
(Proposition 19)? **If yes**, please provide the county(ies) and Assessor's Parcel/ID Number(s) for which relief was granted. _____

CERTIFICATION

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

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

**All information provided on this form is subject to verification.
IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.
THIS CLAIM IS CONFIDENTIAL AND NOT SUBJECT TO PUBLIC INSPECTION**

GENERAL INFORMATION

Beginning April 1, 2021, **section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 69.6**, allows an owner of a primary residence who is at least age 55 **at time of sale of the original primary residence** to transfer the factored base year value of their primary residence **in California** to a replacement primary residence that is located anywhere in California. **To qualify for the base year value transfer, the following requirements must be met:**

- **The original primary residence must be sold.**
- **The original primary residence must have been your principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) either (1) at the time of sale, or (2) within two years of the purchase of your replacement primary residence.**
- **The replacement primary residence must be purchased or newly constructed within two years of the sale of the original primary residence.**
- **Claimant must own and occupy the replacement primary residence as a principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) at the time this claim is filed.**
- **Either (1) the sale of the original primary residence or (2) the purchase or completion of new construction of the replacement primary residence must occur on or after April 1, 2021.**

If the replacement primary residence is of *equal or lesser value* than the original primary residence, the factored base year value of the original primary residence becomes the base year value of the replacement primary residence. **"Equal or lesser value" means the full cash value of the replacement primary residence does not exceed one of the following, which is based on the date of sale of the original primary residence and the date of purchase or completion of new construction of the replacement primary residence:**

- **100 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed before the sale of the original primary residence.**
- **105 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the first year after the sale of the original primary residence.**
- **110 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the second year after the sale of the original primary residence.**

If the **full cash value of the** replacement primary residence is of greater value than the **adjusted full cash value of the** original primary residence, partial relief is available. The difference between the **adjusted** full cash value of the original primary residence and the full cash value of the replacement primary residence will be added to the factored base year value that is transferred to the replacement primary residence.

Under Revenue and Taxation Code section 110(b), "full cash value" is presumed to be the purchase price, unless it is established by evidence that the real property would not have transferred for that purchase price in an open market transaction.

If the replacement primary residence is partly purchased and partly constructed, then the full cash value for both land and improvements is determined as either the date of purchase or the date of completion of new construction, whichever occurs last.

A homeowner who is at least age 55 **at time of sale of the original primary residence** or severely disabled may transfer their base year value up to three times.

The disclosure of the social security number by the claimant of a replacement primary residence is mandatory. The number is used by the Assessor to verify the eligibility of a person claiming this exclusion and by the State of California to prevent more than three base year value transfers. This claim is confidential and not subject to public inspection.

If you **believe** you qualify for this exclusion, you must provide evidence that you **were** at least 55 years old **when the original primary residence sold** and declare under penalty of perjury (see reverse) that you **were** at least 55, and complete the reverse side of this form.

A claim must be filed with the Assessor of the county in which the replacement property is located. A claim for relief must be filed within 3 years of the date a replacement primary residence is purchased or new construction of that replacement primary residence is completed. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim.

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

If you are filing a claim for additional treatment as the result of new construction performed on a replacement primary residence **that** 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 primary residence; 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 primary residence 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 primary residence as of its date of sale.

CERTIFICATION OF VALUE BY ASSESSOR FOR BASE YEAR VALUE TRANSFER

County Assessor

Address

City, State, Zip

Replacement Residence APN _____

Section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 69.6, allows a homeowner who is at least age 55 or severely and permanently disabled or a victim of a wildfire or natural disaster to transfer their base year value from an original primary residence to a replacement primary residence located anywhere in California. An application for a base year value transfer to a replacement primary residence has been filed with the _____ County Assessor's Office. Since the claim involves the transfer of a base year value from an original primary residence located in _____ County, we are requesting the following information from your office. Please complete Section B of this form and return it to our office at the address above.

A. ORIGINAL PRIMARY RESIDENCE (INFORMATION THAT WAS PROVIDED TO THE ASSESSOR BY THE CLAIMANT)

Applicant Name:	Application Date:
Situs Address of Property Sold:	City:
County:	Assessor's Parcel/ID Number:
Sale Price:	Date of Sale:

B. REQUESTED INFORMATION

Confirmation of Sale Price:	Confirmation of Date of Sale:		
Recorder's Document Number:	Date of Recording:		
Total Property FBVY (prior to sale): \$	Roll Year (year-year):		
Total Land FBVY: \$	Land Base Year:	Total Improvement FBVY: \$	Imp Base Year:
Fair Market Value at Time of Sale: \$	<input type="checkbox"/> Multiple Base Year (attach explanation)		
Total Land Value: \$	Total Improvement Value: \$		
Was entire property used as a primary residence? <input type="checkbox"/> Yes <input type="checkbox"/> No	Property description, if other than primary residence:		
If no, FMV allocated to primary residence:	Land FMV \$	Improvement FMV \$	
Was the property eligible for exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No	If no, the receiving county must request proof of residency from the claimant.		
Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer? <input type="checkbox"/> Yes <input type="checkbox"/> No			
For this applicant, has your county previously granted a base year value transfer for age or disability pursuant to Section 2.1 article XIII A (Prop 19)? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what is the date of exclusion? _____			

PRINCIPAL RESIDENCE SUBSTANTIALLY DAMAGED/DESTROYED BY DISASTER FOR WHICH THE GOVERNOR DECLARED A STATE OF EMERGENCY

Was property substantially damaged or destroyed by a Governor-proclaimed disaster? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of disaster (if applicable):	Type of disaster (if applicable):	Was the property sold in its damaged state? <input type="checkbox"/> Yes <input type="checkbox"/> No
Fair Market Value immediately prior to disaster: \$	Factored Base Year Value (prior to disaster): \$	Roll Year (year-year):	
Land Factored Base Year Value (prior to disaster): \$	Improvement Factored Base Year Value (prior to disaster): \$		
Was the property eligible for exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No	If no, the receiving county must request proof of residency from the claimant.		
Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer? <input type="checkbox"/> Yes <input type="checkbox"/> No			

CERTIFICATION OF VALUE PROVIDED BY:

Name of Contact:	Email Address:
County Assessor's Office:	Phone Number:

CERTIFICATION OF VALUE REQUESTED BY:

Name of Contact:	Email Address:	Phone Number:
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CERTIFICATE OF DISABILITY

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

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

Patient's Name: _____ Date of disability: _____

Description of patient's disability: _____

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

I am a licensed ☐ physician ☐ surgeon. My specialty is: _____**CERTIFICATION OF DISABILITY**

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

SIGNATURE OF PHYSICIAN OR SURGEON



DATE

PHYSICIAN OR SURGEON'S NAME (print or type)

DAYTIME PHONE NUMBER

()

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

NAME OF CLAIMANT

NAME OF SPOUSE OR LEGAL GUARDIAN

PROPERTY ADDRESS

ASSESSOR'S PARCEL/ID NUMBER

CERTIFICATION OF DISABILITY-RELATED REQUIREMENTS (check A or B)

- ☐ A: 1. The claimant, spouse, or legal guardian must describe how the replacement primary residence meets the disability-related requirements identified in Part I (*Part I **must** be completed by a physician or surgeon*):

AND

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

OR

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

Please explain: _____

SIGNATURE OF CLAIMANT, SPOUSE, OR LEGAL GUARDIAN



PRINTED NAME

DAYTIME PHONE NUMBER

()

DATE

EMAIL ADDRESS

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT PRIMARY RESIDENCE FOR SEVERELY AND PERMANENTLY DISABLED PERSONS

PROPOSED

Applies to base year value transfers occurring on or after April 1, 2021.

Include form BOE-19-DC, *Certificate of Disability*, when filing this form.

You may also qualify for exclusion from reassessment for new construction, which makes an existing dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. Contact your Assessor's office for further information and a copy of BOE-63, *Disabled Persons Claim for Exclusion of New Construction*

A. REPLACEMENT PRIMARY RESIDENCE

ASSESSOR'S PARCEL/ID NUMBER	RECORDER'S DOCUMENT NUMBER (if known)	
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION (if applicable)	
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION (if applicable) \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Do you occupy the replacement primary residence as your **principal residence**? ☐ Yes ☐ No
2. Is this property a multi-unit property? ☐ Yes ☐ No **If yes**, which unit is your principal residence? _____
3. Is the new construction described performed on a replacement primary residence which has already been granted the base year value transfer within the past two years? ☐ Yes ☐ No **If yes**, what was the date of your original claim? _____

B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)

ASSESSOR'S PARCEL/ID NUMBER		
DATE OF SALE	SALE PRICE \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Was this property your **principal residence**? ☐ Yes ☐ No Date property was no longer your principal residence: _____
2. Was this property a multi-unit property? ☐ Yes ☐ No **If yes**, which unit **was** your principal residence? _____
3. Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)? ☐ Yes ☐ No
4. Was there any new construction to this property since the last tax bill(s) and before the date of sale? ☐ Yes ☐ No
If yes, please explain: _____

NOTE: If the property is located in a different county than that of the replacement primary residence, you must attach a copy of the original residence's latest property tax bill and any supplemental tax bill(s) issued before the date of sale.

C. CLAIMANT INFORMATION (please print)

NAME OF CLAIMANT	SOCIAL SECURITY NUMBER	SEVERELY AND PERMANENTLY DISABLED? <input type="checkbox"/> Yes <input type="checkbox"/> No
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NOTE: Please have a physician of appropriate specialty complete BOE-19-DC, *Certificate of Disability*.

Have you or your spouse previously been granted relief **for age or disability** under section 2.1 of article XIII A (Proposition 19)?
☐ Yes ☐ No

If yes, please provide the county(ies) and Assessor's Parcel/ID Number(s) for which relief was granted. _____

CERTIFICATION

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

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

All information provided on this form is subject to verification.

IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.

THIS CLAIM IS CONFIDENTIAL AND NOT SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

Beginning April 1, 2021, **section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 69.6**, allows an owner of a primary residence who is severely and permanently disabled to transfer the factored base year value of their primary residence **in California** to a replacement primary residence that is located anywhere in California. **To qualify for the base year value transfer, the following requirements must be met:**

- **The original primary residence must be sold.**
- **The original primary residence must have been your principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) either (1) at the time of sale, or (2) within two years of the purchase of your replacement primary residence.**
- **The replacement primary residence must be purchased or newly constructed within two years of the sale of the original primary residence.**
- **Claimant must own and occupy the replacement primary residence as a principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) at the time this claim is filed.**
- **Either (1) the sale of the original primary residence, or (2) the purchase or completion of new construction of the replacement primary residence must occur on or after April 1, 2021.**

If the replacement primary residence is of *equal or lesser value* than the original primary residence, the factored base year value of the original primary residence becomes the base year value of the replacement primary residence. **"Equal or lesser value" means the full cash value of the replacement primary residence does not exceed one of the following, which is based on the date of sale of the original primary residence and the date of purchase or completion of new construction of the replacement primary residence:**

- **100 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed before the sale of the original primary residence.**
- **105 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the first year after the sale of the original primary residence.**
- **110 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the second year after the sale of the original primary residence.**

If the **full cash value of the** replacement primary residence is of greater value than the **adjusted full cash value of the** original primary residence, partial relief is available. The difference between the **adjusted** full cash value of the original primary residence and the full cash value of the replacement primary residence will be added to the factored base year value that is transferred to the replacement primary residence.

Under Revenue and Taxation Code section 110(b), "full cash value" is presumed to be the purchase price, unless it is established by evidence that the real property would not have transferred for that purchase price in an open market transaction.

If the replacement primary residence is partly purchased and partly constructed, then the full cash value for both land and improvements is determined as either the date of purchase or the date of completion of new construction, which occurs last.

A homeowner who is at least age 55 or severely disabled may transfer their base year value up to three times.

The disclosure of the social security number by the claimant of a replacement primary residence is mandatory. The number is used by the Assessor to verify the eligibility of the person claiming this exclusion and by the State of California to prevent more than three base year value transfers. This claim is confidential and not subject to public inspection.

A claim must be filed with the Assessor of the county in which the replacement property is located.

If you believe that you qualify for this exclusion, in addition to completing the reverse side of this form, you must also complete and submit form BOE-19-DC, *Certificate of Disability*. On the *Certificate of Disability*, you must provide either of the following:

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

GENERAL INFORMATION

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

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

If you are filing a claim for additional treatment as the result of new construction performed on a replacement primary residence **that** has already been granted the benefit, you must complete the **first page** of this form and include a description of the new construction in Section B.4, if applicable. You may be eligible if the new construction is completed within two years of the date of sale of the original primary residence; 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 primary residence 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.

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

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

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A. PROPERTY

ASSESSOR'S PARCEL/ID NUMBER

PROPERTY ADDRESS

CITY

DATE OF PURCHASE OR TRANSFER

RECORDER'S DOCUMENT NUMBER

DATE OF DEATH (if applicable)

PROBATE NUMBER (if applicable)

DATE OF DECREE OF DISTRIBUTION (if applicable)

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

Print full name(s) of transferor(s)

Name

Name

Family relationship(s) to transferee(s)

Relationship

Relationship

1. Was this property the transferor's family farm? ☐ Yes ☐ No **If yes, how is the property used?**

☐ Pasture/Grazing ☐ Agricultural Commodity ☐ Cultivation

2. Was this property the transferor's principal residence? ☐ 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

Is this property a multi-unit property? ☐ Yes ☐ No **If yes, which unit was the transferor's principal residence?** _____

3. Was only a partial interest in the property transferred? ☐ Yes ☐ No **If yes**, percentage transferred _____%.

4. Was this property owned in joint tenancy? ☐ Yes ☐ No

5. Print name(s) of child(ren) of grandparents who is(are) the parent(s) of grandchild:

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

CERTIFICATION

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

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE

PRINTED NAME

DATE

▶

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE

PRINTED NAME

DATE

▶

MAILING ADDRESS

DAYTIME PHONE NUMBER

()

CITY, STATE, ZIP

EMAIL ADDRESS

(Please complete information on reverse side)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

C. GRANDPARENTS/GRANDCHILD RELATIONSHIP INFORMATION

1. If grandchild was adopted, age at time of adoption? _____ Adopted by whom? _____
2. Parent: Name of direct descendant of grandparent who is the parent of the grandchild: _____
 Date of death of direct descendant: _____ (Please provide copy of death certificate)
- a. Was the deceased parent married or in a registered domestic partnership ("registered" means registered with the California Secretary of State) as of the date of death? ☐ Yes ☐ No
- b. Is the spouse or registered domestic partner of the deceased parent a: (check one):
☐ Parent of the grandchild ☐ Stepparent of the grandchild (a stepparent need not be deceased)
- c. Had the surviving spouse/partner remarried or entered into a registered domestic partnership? ☐ Yes ☐ No
- If yes, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/domestic partnership registration: _____ (Please provide copy of license and registration)
- If no, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death: _____ (Please provide copy of death certificate)

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

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

1. Is this property the transferee's family farm? ☐ Yes ☐ No
2. Is this property currently the transferee's principal residence? ☐ Yes ☐ No
 If yes, complete sections a, b, c, d, e, and f below:
 If no, date the transferee intends to occupy the property as the principal residence: _____
- a. Is this property a multi-unit property? ☐ Yes ☐ No If yes, which unit is the transferee's principal residence: _____
- b. Has the transferee applied for a Homeowners' or Disabled Veterans' Exemption? ☐ Yes ☐ No
 If yes, complete sections c, d, e, and f.
 If no, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfer date. Contact the Assessor's Office for information.
- c. Name of transferee who filed exemption claim: _____
- d. Type of Exemption: ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
- e. Date the transferee occupied this property as a principal residence: _____ (month/day/year)
- f. Does the transferee own another property that is or was their principal residence in California? ☐ Yes ☐ No
 If yes, please provide the address below and the move-out date.

ADDRESS	COUNTY	ASSESSOR'S PARCEL/ID NUMBER
CITY, STATE, ZIP		MOVE-OUT DATE (month/date/year)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the grandparent or grandchild (or transferee's legal representative) of the transferors listed in Section B.

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

Note: The Assessor may contact you for additional information.

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

F. ADDITIONAL TRANSFEREE(S)/BUYER(S)	
PRINT NAME	RELATIONSHIP TO TRANSFEROR

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

Revenue and Taxation Code Section 63.2

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

To qualify for this exclusion, all parents of the grandchild, who qualify as children of the grandparents, must be deceased as of the date of the grandparent-grandchild transfer. A stepparent does not need to be deceased.

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

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

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

A family farm is any real property that is under cultivation or being used for pasture or grazing, or that is used to produce any agricultural commodity. “Agricultural commodity” means any and all plant and animal products produced in this state for commercial purposes, including, but not limited to, plant products used for producing biofuels, and cultivated industrial hemp (Government Code section 51201).

If the assessed value of the family home **or each legal parcel of a family farm** on the date of transfer **exceeds** the sum of the factored base year value plus \$1 million, the amount in excess of this sum will be added to the factored base year value.

This claim form is for transfers occurring on or after February 16, 2021. **This claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor. A claim form is timely if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment issued as a result of the purchase or transfer for which this claim is filed. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which the claim is filed.**

For transfers occurring on or before February 15, 2021, please file claim form BOE-58-G, *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*.

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

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

PROPOSED

NAME AND MAILING ADDRESS

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

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A. PROPERTY

ASSESSOR'S PARCEL/ID NUMBER

PROPERTY ADDRESS

CITY

RECORDER'S DOCUMENT NUMBER

DATE OF PURCHASE OR TRANSFER

PROBATE NUMBER (if applicable)

DATE OF DEATH (if applicable)

DATE OF DECREE OF DISTRIBUTION (if applicable)

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

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

1. Was this property the transferor's family farm? ☐ Yes ☐ No **If yes, how is the property used?**

☐ Pasture/Grazing ☐ Agricultural Commodity ☐ Cultivation: _____

2. Was this property the transferor's principal residence? ☐ Yes ☐ No

If yes, please check which of the following exemptions was granted or eligible to be granted on this property.

☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption

Is this property a multi-unit property? ☐ Yes ☐ No **If yes, which unit was the transferor's principal residence?** _____

3. Was only a partial interest in the property transferred? ☐ Yes ☐ No **If yes**, percentage transferred _____%.

4. 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 transferee's legal representative) of the transferors listed in Section D. **I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.6.**

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

(Please complete applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

C. PARENT-CHILD RELATIONSHIP INFORMATION

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

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

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

1. Is this property the **transferee's** family farm? ☐ Yes ☐ No
2. Is this property **currently** the transferee's principal residence? ☐ Yes ☐ No
If yes, complete sections a, b, c, d, e, and f below:
If no, date the transferee intends to occupy the property as the principal residence: _____
 a. Is this property a multi-unit property? ☐ Yes ☐ No **If yes, which unit is the transferee's principal residence:** _____
 b. Has the transferee applied for a Homeowners' or Disabled Veterans' Exemption? ☐ Yes ☐ No
If yes, complete sections c, d, e, and f.
If no, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfer date. Contact the Assessor's Office for information.
 c. Name of transferee who filed exemption claim: _____
 d. Type of Exemption: ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
 e. Date the transferee occupied this property as a principal residence: _____ (month/day/year)
 f. Does the transferee own another property that is or was their principal residence in California? ☐ Yes ☐ No
If yes, please provide the address below and the move-out date.

ADDRESS	COUNTY	ASSESSOR'S PARCEL/ID NUMBER
CITY, STATE, ZIP		MOVE-OUT DATE (month/day/year)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B.

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

Note: The Assessor may contact you for additional information.

E. ADDITIONAL TRANSFEROR(S)/SELLER(S)

PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE

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

PRINT NAME	RELATIONSHIP TO TRANSFEROR

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021
Revenue and Taxation Code Section 63.2**

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

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

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

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

A family farm is any real property that is under cultivation or being used for pasture or grazing, or that is used to produce any agricultural commodity. “Agricultural commodity” means any and all plant and animal products produced in this state for commercial purposes, including, but not limited to, plant products used for producing biofuels, and cultivated industrial hemp (Government Code section 51201).

If the assessed value of the family home **or each legal parcel of a family farm** on the date of transfer exceeds the sum of the factored base year value plus \$1 million, the amount in excess of this sum will be added to the factored base year value.

This claim form is for transfers occurring on or after February 16, 2021. **This claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor. A claim form is timely if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment issued as a result of the purchase or transfer for which this claim is filed. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which the claim is filed.**

For transfers occurring on or before February 15, 2021, please file claim form BOE-58-AH, *Claim for Reassessment Exclusion for Transfer Between Parent and Child*.

NOTE: A county board of supervisors may authorize a one-time processing fee of not more than \$175 to recover costs incurred by the County Assessor due to the failure of an eligible transferee to file a claim for the parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the County Assessor.

**CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT
PRIMARY RESIDENCE FOR VICTIMS OF WILDFIRE OR OTHER
NATURAL DISASTER**

PROPOSED

Applies to base year value transfers occurring on or after April 1, 2021

A. REPLACEMENT PRIMARY RESIDENCE

ASSESSOR'S PARCEL/ID NUMBER	RECORDER'S DOCUMENT NUMBER (if known)	
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION (if applicable)	
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION (if applicable) \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Do you occupy the replacement primary residence as your principal residence? ☐ Yes ☐ No

2. Is this a multi-unit property? ☐ Yes ☐ No If yes, which unit is your principal residence? _____

B. ORIGINAL PRIMARY RESIDENCE (FORMER DAMAGED OR DESTROYED PROPERTY)

ASSESSOR'S PARCEL/ID NUMBER		
DATE OF SALE	SALE PRICE \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Was this property damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency? ☐ Yes ☐ No

2. Type of disaster: _____

3. Date of the damage or destruction: _____

4. Was this property your principal residence when the disaster occurred? ☐ Yes ☐ No

If no, date property was no longer your principal residence: _____

5. Was this property a multi-unit property? ☐ Yes ☐ No If yes, which unit was your principal residence? _____

6. Did you reconstruct the damaged or destroyed residence before the sale? ☐ Yes ☐ No

7. Was there any new construction to this property since the last tax bill(s) and before the date of sale? ☐ Yes ☐ No

If yes, please explain: _____

NOTE: If this property is located in a different county than that of the replacement primary residence, you must attach a copy of the original residence's latest property tax bill and any supplemental tax bill(s) issued before the date of sale.

CERTIFICATION

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 ▶	PRINTED NAME	DATE
MAILING ADDRESS		DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP		EMAIL ADDRESS

All information provided on this claim 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

Beginning April 1, 2021, **section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 69.6**, allows an owner of a primary residence who is a victim of a wildfire or other natural disaster to transfer the factored base year value of their primary residence to a replacement primary residence that is located anywhere in California. **To qualify for the base year value transfer, the following requirements must be met:**

- **The original primary residence must be sold in its damaged state.**
- **The original primary residence must have been your principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) at the time of the wildfire or disaster.**
- **The replacement primary residence must be purchased or newly constructed within two years of the sale of the original primary residence.**
- **Claimant must own and occupy the replacement primary residence as a principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) at the time this claim is filed.**
- **Either (1) the sale of the original primary residence or (2) the purchase or completion of new construction of the replacement primary residence, must occur on or after April 1, 2021.**

The property must have been substantially damaged or destroyed by a disaster for which the Governor proclaimed a state of emergency. **The original primary residence is substantially damaged or destroyed if either the land or the improvements sustain physical damage amounting to more than 50 percent of either the land or the improvement's full cash value immediately before the wildfire or natural disaster.**

If the full cash value of the replacement primary residence is of *equal* or *lesser value* than the full cash value of the original primary residence immediately prior to the date of **disaster**, the factored base year value of the original primary residence becomes the base year value of the replacement primary residence. **"Equal or lesser value" means the full cash value of the replacement primary residence does not exceed one of the following, which is based on the date of sale of the substantially damaged or destroyed original primary residence and the date of purchase or completion of new construction of the replacement primary residence:**

- **100 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed before the sale of the original primary residence.**
- **105 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the first year after the sale of the original primary residence.**
- **110 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the second year after the sale of the original primary residence.**

If the full cash value of the replacement primary residence is of *greater value* than the **adjusted** full cash value of the original primary residence immediately prior to the date of disaster, partial relief is available. The difference between the **adjusted** full cash value of the original primary residence and the full cash value of the replacement primary residence will be added to the factored base year value that is transferred to the replacement primary residence.

If the replacement primary residence is partly purchased and partly constructed, then the full cash value for both land and improvements is determined as either the date of purchase or the date of completion of new construction, whichever occurs last.

A claim must be filed with the Assessor of the county in which the replacement property is located. The claim must be filed within **three** years of the date of purchase or completion of new construction. Prospective relief is available for late-filed claims.

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

If you are filing a claim for additional treatment as the result of new construction performed on a replacement primary residence that 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 primary residence; 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 primary residence 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 primary residence as of its date of sale.

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

NAME AND MAILING ADDRESS

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

A. PROPERTY

ASSESSOR'S PARCEL/ID NUMBER

PROPERTY ADDRESS

CITY

RECORDER'S DOCUMENT NUMBER

DATE OF PURCHASE OR TRANSFER

PROBATE NUMBER (if applicable)

DATE OF DEATH (if applicable)

DATE OF DECREE OF DISTRIBUTION (if applicable)

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 transfers 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 child-in-law still married to or in a registered domestic partnership with the child 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 child-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 **and on or before February 15, 2021**.
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. **Revenue and Taxation Code section 63.1** 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.

For transfers occurring on or after February 16, 2021, please file form BOE-19-P, Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021.

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO GRANDCHILD

NAME AND MAILING ADDRESS

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

A. PROPERTY

ASSESSOR'S PARCEL/ID 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 "D" 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 descendant of grandparent (child) _____
 Date of death of direct descendant _____
- (Direct descendant must be deceased in order to qualify for this exclusion. Please provide death certificate.)**
- Social security number of direct descendant: _____
- 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 descendant 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.

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

CERTIFICATION

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

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

CLAIMOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO 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. **Please note:**

1. This exclusion only applies to transfers that occur on or after March 27, 1996 **and on or before February 15, 2021.**
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 child-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. **Revenue and Taxation Code section 63.1** 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 **C**ounty **A**ssessor 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 **C**ounty **A**ssessor.

For transfers occurring on or after February 16, 2021, please file form BOE-19-G, *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021.*

CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT

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

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

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AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT

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

IF YOU NO LONGER SEEK AN EXEMPTION FOR THIS AIRCRAFT, CHECK HERE ☐ SIGN AND RETURN THIS FORM TO THE ASSESSOR.

DATE SOLD/ NO LONGER USED FOR EXEMPT PURPOSE: _____

NAME OF CLAIMANT

ADDRESS OF CLAIMANT

DAYTIME TELEPHONE NUMBER

()

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

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

DIRECTOR'S OR OFFICER'S NAME

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

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

☐ AIRCRAFT WHICH HAVE BEEN RESTORED OR MAINTAINED, WHETHER CURRENTLY CERTIFIED OR NOT FOR FLIGHT PURPOSES

☐ AIRCRAFT DONATED IN PERPETUITY TO THE AEROSPACE MUSEUM

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

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

☐ YES ☐ NO

CERTIFICATION OF CLAIMANT

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

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE

▶

EMAIL ADDRESS

CERTIFICATION OF MUSEUM DIRECTOR OR OFFICER

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

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

SIGNATURE OF DIRECTOR OR OFFICER

TITLE

DATE

▶

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

LOCATED AT (address)

EMAIL ADDRESS

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

PROVISIONS OF THE REVENUE AND TAXATION CODE

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

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

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

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

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

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

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

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

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

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

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

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

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

**CLAIM FOR EXEMPTION FROM PROPERTY
TAXES OF AIRCRAFT OF HISTORICAL SIGNIFICANCE****PROPOSED**

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

NAME AND MAILING ADDRESS

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

IF YOU NO LONGER SEEK AN EXEMPTION FOR THIS AIRCRAFT, CHECK HERE ☐ SIGN AND RETURN THIS FORM TO THE ASSESSOR.

DATE SOLD/ NO LONGER USED FOR EXEMPT PURPOSE: _____

SECTION 1: CLAIMANT INFORMATION

NAME OF OWNER

NAME OF CLAIMANT (if different from owner)

ADDRESS OF CLAIMANT (number, street, city, state, zip code)

EMAIL ADDRESS

DAYTIME PHONE NUMBER

()

SECTION 2: AIRCRAFT INFORMATION

FAA REGISTRATION NUMBER

N

HOURS IN OPERATION LAST YEAR

AIRFRAME HOURS AS OF JANUARY 1

MANUFACTURER

MODEL

YEAR BUILT

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

Check the appropriate box:

☐ Original☐ Restored☐ Replica☐ Fewer than Five

1. Is the aircraft considered airworthy?

☐ YES☐ NO

2. Do you hold the aircraft primarily for purposes of sale?

☐ YES☐ NO

3. Do you use the aircraft for any general transportation or commercial purposes?

☐ YES☐ NO**SECTION 3: FIRST-TIME FILERS**

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

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

☐ YES☐ NO**CERTIFICATION**

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

SIGNATURE OF CLAIMANT



TITLE

DATE

EMAIL ADDRESS

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

ATTACH CERTIFICATES OF ATTENDANCE TO THIS FORM

SCHEDULE OF DISPLAYS

[illegible]

PROVISIONS OF THE REVENUE AND TAXATION CODE

- 220.5** (a) Aircraft of historical significance shall be exempt from taxation.
- (b) The exemption provided in subdivision (a) shall only apply if **all** of the following conditions are satisfied: [Emphasis added.]
- (1) The assessee is an individual owner who does not hold the aircraft primarily for purposes of sale.
 - (2) The assessee does not use the aircraft for commercial purposes or general transportation.
 - (3) The aircraft is available for display to the public at least 12 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed. If the aircraft was first made available for public display less than 12 days prior to the lien date, the exemption may be granted if the claimant certifies in writing that the aircraft will be made available for public display at least 12 days during the 12-month period commencing with the first day the property was made available for public display. When applying for an exemption pursuant to this section, the claimant shall attach to that application a certificate of attendance from the event coordinator of the event at which the aircraft was displayed as required by this paragraph.
- (c) When claiming an exemption pursuant to this section, the claimant shall provide all information required and answer all questions contained in an affidavit furnished by the assessor. The claimant shall sign the affidavit, under penalty of perjury. The Assessor may require additional proof of the information or answers provided in the affidavit before allowing the exemption.
- (d) For purposes of this section, "aircraft of historical significance" means any aircraft that is an original, restored, or replica of a heavier than air powered aircraft that is 35 years or older or any aircraft of a type or model of which there are fewer than five in number known to exist worldwide.
- (e) A fee of thirty-five dollars (\$35) shall be charged and collected by the assessor upon the **initial** application for an exemption pursuant to this section. [Emphasis added.]

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

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

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.

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

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

()

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

CHURCH LESSORS' EXEMPTION CLAIM

PROPOSED

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

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

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

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

IDENTIFICATION OF APPLICANT

LESSOR'S CHURCH OR ORGANIZATION NAME

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

IDENTIFICATION OF PROPERTY

ADDRESS OF PROPERTY (NUMBER AND STREET)

FISCAL YEAR OF CLAIM
20__ - 20__

CITY, COUNTY, ZIP CODE

ASSESSOR'S PARCEL NUMBER

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

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

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

NAME OF QUALIFYING PUBLIC SCHOOL INSTITUTION

MAILING ADDRESS

CITY, STATE, ZIP CODE

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

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

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM

DATE

NAME OF PERSON MAKING CLAIM

TITLE

EMAIL ADDRESS

DAYTIME TELEPHONE
()

INSTRUCTIONS FOR FILING CHURCH LESSORS' EXEMPTION CLAIM

IMPORTANT NOTICE

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

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

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

IDENTIFICATION OF APPLICANT

Enter your church, corporate or organization information.

IDENTIFICATION OF PROPERTY

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

FISCAL YEAR

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

USES OF PROPERTY

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

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

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

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

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

RETURN THIS
AFFIDAVIT TO
LESSOR**AFFIDAVIT FOR EXECUTION BY QUALIFYING PUBLIC SCHOOL LESSEES**

NAME OF QUALIFYING PUBLIC SCHOOL LESSEE

MAILING ADDRESS

CITY, STATE, ZIP CODE

☒ Check the type of qualifying use of the property☐ PUBLIC SCHOOL☐ STATE UNIVERSITY☐ COMMUNITY COLLEGE☐ UNIVERSITY OF CALIFORNIA☐ STATE COLLEGE

NAME OF CHURCH

MAILING ADDRESS

CITY, STATE, ZIP CODE

DATE LEASE SIGNED

COMMENCEMENT DATE OF LEASE

THE ASSESSOR MAY REQUEST A COPY OF THE LEASE AGREEMENT

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

PROPERTY TYPE (REAL OR PERSONAL)	PROPERTY DESCRIPTION

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

☐ Yes ☐ No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code.
If **Yes**, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this affidavit. Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM

DATE



NAME OF PERSON MAKING CLAIM

TITLE

EMAIL ADDRESS

DAYTIME TELEPHONE
()**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

LESSORS' EXEMPTION CLAIM**PROPOSED**

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

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

This claim must be filed with the Assessor
by February 15.

If you no longer seek an exemption at this location, check here ☐ Sign and return this form to the Assessor. Date vacated _____

IDENTIFICATION OF APPLICANT

LESSOR'S CORPORATE OR ORGANIZATION NAME

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

IDENTIFICATION OF PROPERTY

ADDRESS OF PROPERTY (NUMBER AND STREET)

FISCAL YEAR OF CLAIM

20__ - 20__

CITY, COUNTY, ZIP CODE

ASSESSOR'S PARCEL NUMBER

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

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

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

NAME OF QUALIFYING LESSEE INSTITUTION

MAILING ADDRESS

CITY, STATE, ZIP CODE

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

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

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

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM

DATE

NAME OF PERSON MAKING CLAIM

TITLE

EMAIL ADDRESS

DAYTIME TELEPHONE
()**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

INSTRUCTIONS FOR FILING LESSORS' EXEMPTION CLAIM

IMPORTANT NOTICE

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

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

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

IDENTIFICATION OF APPLICANT

Enter your company or organization information.

FISCAL YEAR

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2017 would enter "2017-2018" on line five of the claim; a "2016-2017" entry on a claim filed in February 2017 would signify that a late claim was being filed for the preceding fiscal year. The lease must be in effect and the property in use on lien date of the fiscal year for which the exemption is sought. Lessors' Exemptions cannot be prorated based on the commencement date of the lease.

USES OF PROPERTY

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

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

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

Check the appropriate box regarding property statement reporting. If you own taxable personal property in any county whose aggregate cost is \$100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not specifically requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor, regardless of aggregate cost.

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

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

PROPERTY TAX BENEFITS

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

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

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

RETURN THIS AFFIDAVIT
TO LESSOR

AFFIDAVIT FOR EXECUTION BY QUALIFYING INSTITUTIONAL LESSEES

NAME OF QUALIFYING LESSEE INSTITUTION

MAILING ADDRESS

CITY, STATE, ZIP CODE

☒ Check the type of qualifying exclusive use of the property☐ PUBLIC SCHOOL☐ STATE UNIVERSITY☐ NONPROFIT COLLEGE☐ COMMUNITY COLLEGE☐ UNIVERSITY OF CALIFORNIA☐ STATE COLLEGE☐ CHURCH

NAME OF LESSOR

MAILING ADDRESS

CITY, STATE, ZIP CODE

COMMENCEMENT DATE OF LEASE

DATE PROPERTY PUT TO EXEMPT USE

PLEASE ATTACH A COPY OF THE LEASE AGREEMENT

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

PROPERTY TYPE (REAL OR PERSONAL)	PROPERTY DESCRIPTION

☐ Yes ☐ No The property described herein, or a portion thereof, is used by a church for parking purposes.
If **Yes**, is the congregation of the church, religious denomination, or sect greater than 500 members? ☐ Yes ☐ No
If **Yes**, the property or portion thereof so used is not eligible for exemption.

☐ Yes ☐ No The property, or a portion thereof, is a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code.
If **Yes**, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this affidavit.
Property taxes are determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income.

CERTIFICATION

*I understand that the lessor has filed for a property tax exemption on the above property leased to this institution, and that any benefit from the exemption must go to this institution by way of a reduction in rental payments or a refund in an amount equal to the reduction in taxes.
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.*

SIGNATURE OF PERSON MAKING CLAIM

DATE

NAME OF PERSON MAKING CLAIM

TITLE

EMAIL ADDRESS

DAYTIME TELEPHONE

()

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

COLLEGE EXEMPTION CLAIM

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

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

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

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FOR ASSESSOR'S USE ONLY

Received by _____
 (Assessor's designee)

of _____
 (county or city)

on _____
 (date)

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

NAME OF CLAIMANT

TITLE OF CLAIMANT

DAYTIME TELEPHONE NUMBER

()

CORPORATE NAME OF THE COLLEGE

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

ASSESSOR'S PARCEL NUMBER OR LEGAL DESCRIPTION

DATE PROPERTY WAS FIRST USED BY CLAIMANT

1. Owner and operator: (check applicable boxes)

Claimant is: ☐ Owner and operator ☐ Owner only ☐ Operator only

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

2. Does the above institution qualify as a college or seminary of learning under the laws of the State of California?

☐ YES ☐ NO

3. Is the institution conducted as a non-profit entity?

☐ YES ☐ NO

4. Does the institution require for regular admission the completion of a four-year high school course or its equivalent?

☐ YES ☐ NO

5. Does the institution confer upon its graduates at least one academic or professional degree, based on a course of at least two years in liberal arts and sciences, or on a course of at least three years in professional studies, such as law, theology, education, medicine, dentistry, engineering, veterinary medicine, pharmacy, architecture, fine arts, commerce, or journalism?

☐ YES ☐ NO

6. Is the property for which the exemption is claimed used **exclusively** for the purposes of education?

☐ YES ☐ NO

7. List all buildings and other improvements for which exemption is claimed and state the primary and incidental use of each. Attach a separate sheet if necessary. Indicate whether leased or owned. **Please use a separate claim form for each Assessor's Parcel Number.**

BUILDING & IMPROVEMENTS	PRIMARY USE	INCIDENTAL USE

☐ LEASE ☐ OWN

☐ LEASE ☐ OWN

☐ LEASE ☐ OWN

☐ LEASE ☐ OWN

☐ LEASE ☐ OWN

☐ LEASE ☐ OWN

8. Has any construction commenced and/or been completed on this parcel since 12:01 a.m., January 1 of last year?

☐ YES ☐ NO If **YES**, please explain:

9. Is the property, or a portion thereof, for which an exemption is claimed a student bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code?

☐ YES ☐ NO

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

10. Has any of the property listed above been used for business purposes other than a student bookstore?

☐ YES ☐ NO If **YES**, please explain:

11. If any business is operated by someone other than the college, attach a copy of the lease or other agreement. Please explain:

12. Is any equipment or other property being leased or rented from someone else?

☐ YES ☐ NO

If **YES**, list on a separate sheet the name and address of the owner and the type, make, model, and serial number of the property. If the property listed is not **used exclusively** for educational purposes at the collegiate level, please state the other uses of the property. If real property, provide the name and address of the owner.

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

ADDITIONAL REQUIRED DOCUMENTATION

- Attach a separate page showing the requirements for admission. A current catalog showing the requirements may be substituted.
- Attach a separate page, or current catalog, listing the degrees conferred upon the graduates and the requirements for each degree.
- Attach a copy of the financial statements (balance sheet and operating statement for the preceding fiscal year.)

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

CEMETERY EXEMPTION CLAIM**PROPOSED**

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

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.

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

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

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

ADDRESS OF PROPERTY (CITY, COUNTY, ZIP CODE)

ASSESSOR'S PARCEL NUMBER

OWNER - PROFIT OR NON-PROFIT☐ Yes ☐ No Is the owner organized (or operating) for profit?☐ Yes ☐ No Is the owner incorporated as a non-profit corporation?

If yes, enter the dates of incorporation and amendments: _____

USE OF PROPERTY*Check all that apply.*☐ The property is used or held exclusively for the burial or other permanent deposit of the human dead or for the care, maintenance, or upkeep of such property or such dead.☐ The property is not used or held for profit.**EXEMPTION***Check only one box unless claim covers both inactive and active cemeteries.*☐ The exemption is claimed for the following described inactive property which constitutes and is used exclusively as a cemetery, no portion of which is being leased, rented, or held for sale by the claimant. Enter the Assessor's parcel number or legal description:

(If this box is checked and the exemption is not claimed for other properties, Sections A and B need not be completed)

☐ The exemption is claimed for the cemetery properties described on the attached property information section(s).**FOR ASSESSOR'S USE ONLY**Received by _____
(Assessor's designee)of _____
(county or city)on _____
(date)

Number of Section A in claim _____

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

NAME

ADDRESS (street, city, state, zip code)

DAYTIME PHONE NUMBER

()

EMAIL ADDRESS

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

NAME OF PERSON MAKING CLAIM

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION.

SECTION A: INFORMATION CONCERNING THE PROPERTY

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

1: PROPERTY DESCRIPTION

NAME OF ORGANIZATION _____

ADDRESS OF THIS PROPERTY (street, city, state, zip code) _____

COUNTY _____

ASSESSOR'S PARCEL NUMBER OR LEGAL DESCRIPTION _____

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

2: OWNER AND OPERATOR**Claimant is:**

- ☐ Owner and Operator
☐ Owner only
☐ Operator only of the cemetery and claims exemption on the:
☐ Land
☐ Buildings and other improvements
☐ Personal property listed herein

List the name of any organization which owns or operates the property other than claimant: _____

3: LEASED OR RENTED TO OTHERS

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

4: LAND USE**Cemetery and related uses:**

Number of acres of burial sites in use or offered for sale: _____ Number of acres of land used for mausolea: _____
 Number of acres of land used for other building sites, excluding mausolea and columbaria: _____ Total number of mausolea: _____
 Number of acres of developed roads and parking areas: _____ Number of acres of land used for columbaria: _____
 Number of acres for walkways and gardens: _____ Total number of columbaria: _____
 Number of acres of land used for all other cemetery uses: _____

Noncemetery uses:

Number of acres not developed (unused): _____ Total acres of parcel: _____
 Number of acres of land used for other purposes, including buildings: _____ *Note: Total must equal the total reported in the property acreage description.*

5: BUILDINGS AND IMPROVEMENTS EXCLUDING MAUSOLEA AND COLUMBARIA SITES

Building Number or Name	Principal Use	Other Use or Uses

6: PERSONAL PROPERTY

Description	Principal Use	Other Use or Uses

SECTION B: INVENTORY OF UNSOLD BURIAL SITES AND CRYPTS

This section must be completed by profit making organizations. Nonprofit claimants need not answer the following questions. For purposes of this section, Developed Cemetery Plots, Crypts, and Niches that are broker-held plots are to be included as Unsold Inventory. Please read instructions before completing.

7: DEVELOPED CEMETERY PLOTS, LAWN CRYPTS, AND LAWN NICHES

	Total Number	Number Sold	Unsold Inventory
Cemetery Plots			
Lawn Crypts			
Lawn Niches			

8: CRYPTS AND NICHES

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

1. MAUSOLEA	Total Number	Number Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			

2. MAUSOLEA	Total Number	Number Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			

3. MAUSOLEA	Total Number	Number Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			

1. COLUMBARIA	Total Number	Number Sold	Unsold Inventory
Niches			

2. COLUMBARIA	Total Number	Number Sold	Unsold Inventory
Niches			

3. COLUMBARIA	Total Number	Number Sold	Unsold Inventory
Niches			

Attach additional sheets if needed.

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

FILING OF CLAIM

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

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

The Assessor will supply claim forms.

TIME FOR FILING

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

PREPARATION OF CLAIM

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

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

FISCAL YEAR

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

USE OF PROPERTY

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

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

EXEMPTION

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

SECTION A: INFORMATION CONCERNING THE PROPERTY

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

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

PROPERTY DESCRIPTION

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

OWNER AND OPERATOR

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

LEASED OR RENTED TO OTHERS

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

LAND USE

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

BUILDINGS AND IMPROVEMENTS

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

PERSONAL PROPERTY

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

SECTION B: INVENTORY OF UNSOLD BURIAL SITES, CRYPTS, AND NICHES

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

DEVELOPED CEMETERY PLOTS, LAWN CRYPTS, AND LAWN NICHES

Report cemetery plots in terms of number of burial sites and crypts. Land developed as burial sites, which are either in use or being offered for both at-need and pre-need sales, is to be reported separately from land designated and offered only for pre-need sales. Show (1) the total number, (2) the number sold, and (3) the unsold inventory. Developed burial sites row: report "developed" plots located in operating units of the cemetery in which burial activity takes place. Offered for pre-need sales only row: Limit number to plots in operating units of the cemetery which remain undeveloped or in a semi-developed state and in which no burial activity takes place.

CRYPTS AND NICHES

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

ADDITIONAL INFORMATION

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

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

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

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

Property Location:

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

Property No.:

Class:

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

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

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

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

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

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

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

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

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

YES NO Since January 1, last year:

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

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

DAYTIME TELEPHONE

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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:

To be eligible for the full exemption, the claimant **must** file a claim each year on or before February 15. Only 90 percent of any tax, penalty, or interest may be canceled or refunded when a claim is filed between February 16 and December 31 of the current year. If the application is filed on or after January 1 of the next year, only 85 percent of any tax, penalty, or interest may be canceled or refunded. The tax, penalty, and interest for a given year may not exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

ORGANIZATIONAL CLEARANCE CERTIFICATE

HOUSING

USE OF THE PROPERTY BY OTHER ORGANIZATIONS

UNRELATED BUSINESS TAXABLE INCOME

- the organization's information and tax returns, including Form 990-T, filed with the Internal Revenue Service for its immediately preceding year;
- a statement setting forth the amount of time devoted to the organization's income-producing and to its non income-producing activities and, where applicable, a description of that portion of the property on which those activities are conducted;
- a statement listing the specific activities and locations which produce unrelated business taxable income; and
- a statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.

ASSESSOR'S USE ONLY					
ASSESSED VALUES					
ITEM	TOTAL ASSESSED VALUE OF:				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL

ITEM	EXEMPTION ALLOWED				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL

If another exemption, such as the church, religious, etc., was allowed this year on a portion of the property described in the claim, indicate the type and amount of the exemption: _____ \$ _____

(type)
(amount)

By _____ *(Assessor or designee)*
_____ *(date)*

**RELIGIOUS EXEMPTION
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE***(Section 257.1 of the Revenue and Taxation Code)*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 2022 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, 2023, you still own the property and the activities conducted on the property have not changed since January 1, 2022, 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, 2023, 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**
- 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. 26 (05-22)

**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 2022-2023 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 2022-2023
fiscal year continue to be used exclusively for
religious purposes in the 2023-2024 fiscal
year? ☐ YES ☐ NO

SIGNATURE



PRINT NAME/TITLE/DATE

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

()

EMAIL ADDRESS

BOE-267-SNT (CARD)

PUBLIC SCHOOL EXEMPTION

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

FISCAL YEAR OF CLAIM 20 ____ - 20 ____ (see instructions)

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

A claimant must complete and file this form
with the Assessor by February 15.

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

IDENTIFICATION OF APPLICANT

NAME OF SCHOOL DISTRICT, ORGANIZATION, ETC.

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

IDENTIFICATION OF PROPERTY

NAME OF SCHOOL

ADDRESS OF PROPERTY (NUMBER AND STREET)

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

USE OF PROPERTY

☒ Check the type of qualifying exclusive use of the property

- ☐ PUBLIC SCHOOL
- ☐ STATE UNIVERSITY
- ☐ STATE COLLEGE
- ☐ COMMUNITY COLLEGE
- ☐ UNIVERSITY OF CALIFORNIA

IDENTIFICATION OF REAL PROPERTY OWNER

NAME OF OWNER

MAILING ADDRESS

CITY, STATE, ZIP CODE

<input type="checkbox"/> Yes <input type="checkbox"/> No A copy of the lease agreement is attached.	DATE LEASE SIGNED	COMMENCEMENT DATE OF LEASE
---	-------------------	----------------------------

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

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

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

Important: Failure to submit this affidavit will result in denial of the exemption. This claim only applies when lessees are public schools, community colleges, state colleges, state universities or the University of California. Submission of this claim after the due date will result in a portion of the exemption being denied.

LEASED PROPERTY AS OF JANUARY 1	NAME AND ADDRESS OF PROPERTY OWNER (if different than the owner identified on page 1)
<input type="checkbox"/> Land (Legal description or map book, page and parcel number)	
<input type="checkbox"/> Buildings and Improvements	
<input type="checkbox"/> Personal Property (Describe by type, make, model and serial number. If there are numerous properties, please attach a list that clearly identifies the property and the name and address of the lessor.)	

CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM 	DATE
NAME OF PERSON MAKING CLAIM	TITLE
EMAIL ADDRESS	DAYTIME TELEPHONE ()

INSTRUCTIONS FOR FILING

This affidavit is required under section 3(d) of Article XIII of the Constitution of the State of California and the provisions of sections 202, 202.2, 202.5, 202.6, 251, 254, 255, 259.10, 260, and 270 of the Revenue and Taxation Code.

IMPORTANT NOTICE

A qualifying institution is one whose property is used exclusively for public schools, community colleges, state colleges, state universities, and University of California. It may include off-campus facilities owned or leased by an apprenticeship program sponsor, if such facilities are used exclusively by the public school for classes of related and supplemental instruction for apprentices or trainees conducted by the public school.

It is not necessary for the lessor to also file the Lessors' Exemption Claim for the property listed. The benefit of a property tax exemption must inure to the lessee institution; the lessee may be entitled to claim a refund of taxes paid by the lessor. (See section 202.2 of the Revenue and Taxation Code.)

Include the terms of the agreement by which the public school obtained the use of real or personal property. When the agreement is in writing, a copy of the document must accompany this claim form.

FILING OF AFFIDAVIT

To receive the full exemption, this form must be filed with the Assessor by February 15. (Section 270 provides a partial exemption for late filing of the Public School Exemption.)

IDENTIFICATION OF APPLICANT

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

IDENTIFICATION OF PROPERTY

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

FISCAL YEAR

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

USE OF PROPERTY

Please check the applicable box that best describes the type of qualifying use of the property identified on this claim form. Also check the type of property of which you are seeking exemption. Identify whether your organization, as the lessee of the property, has the exclusive right of possession and use of the property.

IDENTIFICATION OF OWNER

Identify owner of the property, include the mailing address. Indicate if a copy of the lease agreement is attached to the claim form and provide the date the lease was signed and the commencement date of the lease.

FREE PUBLIC LIBRARY OR FREE MUSEUM CLAIMPROPERTY **USED SOLELY** FOR EITHER A FREE PUBLIC LIBRARY
OR FREE MUSEUM.**PROPOSED****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)

A claimant must complete and file this form
with the Assessor by February 15.If you no longer seek an exemption at this location, check here ☐ sign and return this form to the Assessor. Date vacated: _____

NAME OF PERSON MAKING CLAIM

TITLE

NAME AND ADDRESS OF OWNER OF LAND AND BUILDINGS (if different from above)

NAME OF INSTITUTION

MAILING ADDRESS OF INSTITUTION (CITY, STATE, ZIP CODE)

ADDRESS OF PROPERTY (NUMBER AND STREET)

ASSESSOR'S PARCEL NUMBER

CITY, COUNTY, ZIP CODE

LEASE TERMINATION DATE

DAYS OF THE WEEK OPEN TO THE PUBLIC AND HOURS OF OPERATION

☒ Check the type of qualifying exclusive use of the property. If filing for the first time, attach a copy of the lease or agreement.☐ LIBRARY☐ MUSEUM1. ☐ Yes ☐ No Is admittance to the library or museum free? If no, please explain:2. ☐ *Yes ☐ No If a library, is there a user charge for the use of books, periodicals, or facilities?3. ☐ *Yes ☐ No If a museum, is there a charge for viewing the museum contents?

*If **yes**, and a BOE-267, *Claim for Welfare Exemption*, has not been filed for the property, please contact the Assessor's Office immediately. The deadline for timely filing a Claim for Welfare Exemption is February 15 each year. Where there is a user charge, a *Claim for Welfare Exemption* may be allowed if both the organization and the use of the property meet all of the requirements for the exemption.

4. ☐ Yes ☐ No Is the property, or a portion thereof, for which the exemption is claimed a bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code?

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

5. ☐ Yes ☐ No Is any of the owned property used for sales or business purposes other than a bookstore? If yes, please explain:6. ☐ Yes ☐ No Is any equipment or other property at this location being leased or rented from someone else?

If **yes**, list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property. "Exclusive use" is not required for this exemption, the lessee's possession is sufficient evidence of use.

The benefit of a property tax exemption must inure to the lessee institution; the lessee may be entitled to claim a refund of taxes paid by the lessor. See section 202.2 of the Revenue and Taxation Code.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

PROPERTY DESCRIPTION				STATE PRIMARY AND INCIDENTAL USE OF PROPERTY DESCRIBED
<input type="checkbox"/> Land: <i>(Legal description or map book, page and parcel number from most recent tax statement)</i> <input type="checkbox"/> Area: <i>(Acres or square feet)</i>				Primary use: Incidental use:
<input type="checkbox"/> Buildings and Improvements <div style="display: flex; justify-content: space-between;"> Bldg. No. or Name No. of Floors No. of Rooms Type of Construction </div>				Primary use: Incidental use:
<input type="checkbox"/> Personal Property: Describe - include cost and acquisition dates if applicable. <i>(Attach a separate sheet if necessary.)</i>				Primary use: Incidental use:

REMARKS

NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	

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

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

CLAIM FOR VETERANS' ORGANIZATION EXEMPTION**PROPOSED**

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

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

IDENTIFICATION OF APPLICANT

NAME OF ORGANIZATION	CORPORATE ID NO. (IF ANY)	CHECK IF CHANGED WITHIN THE LAST YEAR
MAILING ADDRESS (NUMBER AND STREET)		<input type="checkbox"/> Mailing address
CITY, STATE, ZIP CODE		<input type="checkbox"/> Corporate name
ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC) NUMBER		<input type="checkbox"/> Organization's formative document (amendment to articles of incorporation, constitution, trust instrument, articles of organization)
Provide a copy of the certificate issued by the State Board of Equalization (Board), and a copy of the finding sheet issued by the Board.		

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

If No, see instructions for obtaining an OCC.

PRIOR YEAR FILINGS

Has the organization filed for the welfare exemption in this county in prior years? ☐ Yes ☐ No If Yes, state latest year filed: _____

Exact name of organization under which filed: _____

IDENTIFICATION OF PROPERTY

1. ADDRESS OF PROPERTY (NUMBER AND STREET)		CITY, STATE, ZIP CODE
2. IS THIS A NEW LOCATION THIS YEAR? <input type="checkbox"/> Yes <input type="checkbox"/> No	3. WHEN WAS THE PROPERTY PUT TO EXEMPT USE? (MM/DD/YYYY)	4. FISCAL YEAR OF CLAIM (SEE INSTRUCTIONS) 20 ____ - 20 ____
5. REAL PROPERTY. IF CLAIMING AN EXEMPTION FOR REAL PROPERTY, ON WHAT DATE WAS THE PROPERTY ACQUIRED? (MM/DD/YYYY)		ASSESSOR'S PARCEL NUMBER

5. (a) **LAND.** IF SEEKING AN EXEMPTION ON LAND, PROVIDE THE FOLLOWING:

(1) AREA IN ACRES OR SQUARE FEET

(2) PRIMARY AND INCIDENTAL USE OF THE PROPERTY DESCRIBED

5. (b) **BUILDING OR IMPROVEMENTS.** IF SEEKING AN EXEMPTION ON BUILDINGS OR IMPROVEMENTS, PROVIDE THE FOLLOWING:

(1) BUILDING NUMBER OR NAME, NUMBER OF FLOORS, TYPE OF CONSTRUCTION

(2) PRIMARY AND INCIDENTAL USE OF THE PROPERTY DESCRIBED

5. (c) **PERSONAL PROPERTY.** PERSONAL PROPERTY IS EXEMPT UNDER REVENUE AND TAXATION CODE SECTION 215. IT IS NOT NECESSARY TO LIST PERSONAL PROPERTY OWNED BY THE ORGANIZATION.

6. **OWNER AND OPERATOR.** (CHECK AS APPLICABLE)

CLAIMANT IS: ☐ OWNER AND OPERATOR ☐ OWNER ONLY ☐ OPERATOR ONLY
AND CLAIMS EXEMPTION ON ALL: ☐ LAND ☐ BUILDINGS AND IMPROVEMENTS

IF PERSONS OR ORGANIZATIONS OTHER THAN THE CLAIMANT USE THIS PROPERTY, PLEASE PROVIDE ON AN ATTACHED LIST THE NAME OF THE USER, FREQUENCY OF USE, AND SQUARE FOOTAGE USED.

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

USE OF PROPERTY**7. LEASED OR RENTED SINCE JANUARY 1 OF PRIOR YEAR.**

(a) Is any portion of the property described rented, leased, or being used or operated part time or full time by some other person or organization?

☐ Yes ☐ No

If **Yes**, describe that portion and its use and attach a copy of the agreement, and list the amount received by claimant.

(b) Is any equipment or other property at this location being leased, rented, or consigned from someone else?

☐ Yes ☐ No

If **Yes**, list equipment and other property at this location that is being leased, rented, or consigned to the claimant. Please list the name and address of lessor or consignor and the quantity and description of the property, and attach to the claim. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity.

8. SALE OF PERSONAL PROPERTY SINCE JANUARY 1 OF PRIOR YEAR.

Is any portion of the property used to operate a store, thrift shop, restaurant, bar, or other facility making sales to members or the general public?

☐ Yes ☐ No

If **Yes**, (1) list the hours per week the business is operated and; (2) describe the nature of articles sold:

9. EXPANSION.

Do you contemplate any capital investment in the property within the next year?

☐ Yes ☐ No

If **Yes**, explain:

10. PLEASE CHECK THE FOLLOWING, IF APPLICABLE:

- ☐ The property is owned by a veterans' organization which has been chartered by the Congress of the United States.
- ☐ The property is used for the actual operation of the charitable activity.
- ☐ The property is not used or operated by the owner or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of the business or profession.
- ☐ The property is not used by the owners or members for fraternal or lodge purposes, or for social club purposes except where such use is clearly incidental to a primary charitable purpose.

11. FINANCIAL STATEMENTS RELATING EXCLUSIVELY TO THIS PROPERTY'S LOCATION.

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

CERTIFICATION

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

NAME OF PERSON MAKING CLAIM

TITLE

SIGNATURE OF PERSON MAKING CLAIM

DATE



INSTRUCTIONS FOR FILING A CLAIM FOR VETERANS' ORGANIZATION EXEMPTION FROM PROPERTY TAX

GENERAL INFORMATION

FILING OF CLAIM

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

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

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

ORGANIZATIONAL CLEARANCE CERTIFICATE

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

Claim form BOE-279, Claim for Organizational Clearance Certificate - Veterans' Organization Exemption, is available on the Board's website (www.boe.ca.gov) or you may request a form by contacting the Exemptions Section at 916-274-3430.

PRIOR YEAR FILINGS

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

RECORDATION REQUIREMENT

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

TIME FOR FILING

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

ADDITIONAL INFORMATION

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

PREPARATION OF CLAIM

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which exemption is sought even though there may be several improvements and separate buildings thereon. Personal property owned by a Veterans' Organization is specifically exempt under Revenue and Taxation Code section 215, and no claim form is required.

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

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

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

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

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

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

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

(c) It is not necessary to list personal property owned by the organization.

Line 6. If the owner and operator of any portion of the property are not the same, **both must file a claim**, and each must meet all of the requirements to obtain the exemption.

Line 7. (a) Copies of leases or agreements must be submitted if the answer is yes. If the leases or other agreements have been filed in prior years, it is only necessary to attach copies of subsequent extensions, modifications, and changes. The schedule of use should clearly indicate the amount of time the property is actually in use.

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

Line 8. If the answer is **yes**, describe in sufficient detail to determine the volume of business and the hours open for business since January 1 of the prior year. If a business operation located on the listed parcel has been **deliberately omitted**, because you do not desire the exemption on the business, so state.

Line 9. If the answer is **yes**, describe the type of investment contemplated and the reasons that make such expansion necessary.

Line 11. In submitting the financial statements, the operating statement should be restricted to the financial transactions relating to the operation of the subject property. The income should include only those receipts that result from the operation of the property and should not include receipts from invested funds, gifts, or other items that do not result directly from the operation of the property.

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

ASSESSMENT APPEAL APPLICATION

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

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

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

EMAIL ADDRESS

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

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

EMAIL ADDRESS

COMPANY NAME

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

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

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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AUTHORIZATION OF AGENT☐ **AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION
☐ Yes ☐ No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?
ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION		DOING BUSINESS AS (DBA), if appropriate

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

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

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

INFORMATION AND INSTRUCTIONS FOR ASSESSMENT APPEAL APPLICATION

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, *Residential Property Assessment Appeals*, at www.boe.ca.gov/proptaxes/asmappeal.htm or contact the clerk of your local board for a copy.

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

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

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

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

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

SECTION 1. APPLICANT INFORMATION

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

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

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

AUTHORIZATION OF AGENT

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

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

SECTION 3. PROPERTY IDENTIFICATION INFORMATION

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

SECTION 4. VALUE

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

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

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

SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

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

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

Check the **Regular Assessment** box for:

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

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

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

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

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

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

SECTION 6. REASON FOR FILING APPEAL (FACTS)

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

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

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

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

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

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

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

SECTION 7. WRITTEN FINDINGS OF FACTS

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

SECTION 8. DESIGNATION AS CLAIM FOR REFUND

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

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

REQUESTS FOR EXCHANGE OF INFORMATION

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

CHANGE OF OWNERSHIP STATEMENT**PROPOSED**

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

FILE THIS STATEMENT BY: _____

NAME AND MAILING ADDRESS

(Make necessary corrections in 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 **100%** rated disabled veteran **who was compensated** at 100% by the Department of Veterans Affairs **or an unmarried surviving spouse of a 100% rated disabled veteran?**

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) ☐ between grandparent(s) and grandchild(ren).
Was this the transferor/grantor's principal residence? ☐ YES ☐ NO
- ☐ ☐ *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.
- ☐ ☐ *F. This transaction is to replace a principal residence by a person who is severely disabled.
- ☐ ☐ *G. This transaction is to replace a principal residence substantially damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency.
- ☐ ☐ H. 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: _____
- ☐ ☐ I. The recorded document creates, terminates, or reconveys a lender's interest in the property.
- ☐ ☐ J. 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: _____
- ☐ ☐ K. The recorded document substitutes a trustee of a trust, mortgage, or other similar document.
- ☐ ☐ L. 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.
- ☐ ☐ M. This property is subject to a lease with a remaining lease term of 35 years or more including written options.
- ☐ ☐ N. 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.
- ☐ ☐ O. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions, or restrictions imposed by specified nonprofit corporations.
- ☐ ☐ * P. This transfer is to the first purchaser of a new building containing a ☐ leased ☐ owned active solar energy system.
- ☐ ☐ Q. 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 or 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, G: 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.

H: 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.

I: 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.

J: 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.

N: 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 individuals and the interest held by each remains exactly the same in each and every parcel being transferred.

O: 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 method (i.e., may result in lower taxes).

P: 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.

PRELIMINARY CHANGE OF OWNERSHIP REPORT**PROPOSED**

To be completed by the transferee (buyer) prior to a transfer of subject property, in accordance with section 480.3 of the Revenue and Taxation Code. A *Preliminary Change of Ownership Report* must be filed with each conveyance in the County Recorder's office for the county where the property is located.

NAME AND MAILING ADDRESS OF BUYER/TRANSFeree
(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 **100% rated** disabled veteran **who was compensated** at 100% by the Department of Veterans Affairs **or an unmarried surviving spouse of a 100% rated disabled veteran?**

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) ☐ between grandparent(s) and grandchild(ren).
Was this the transferor/grantor's principal residence? ☐ YES ☐ NO
- ☐ ☐ *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.
- ☐ ☐ *F. This transaction is to replace a principal residence by a person who is severely disabled.
- ☐ ☐ *G. This transaction is to replace a principal residence substantially damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency.
- ☐ ☐ H. 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: _____
- ☐ ☐ I. The recorded document creates, terminates, or reconveys a lender's interest in the property.
- ☐ ☐ J. 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: _____
- ☐ ☐ K. The recorded document substitutes a trustee of a trust, mortgage, or other similar document.
- ☐ ☐ L. 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.
- ☐ ☐ M. This property is subject to a lease with a remaining lease term of 35 years or more including written options.
- ☐ ☐ N. 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.
- ☐ ☐ O. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions, or restrictions imposed by specified nonprofit corporations.
- ☐ ☐ *P. This transfer is to the first purchaser of a new building containing a ☐ leased ☐ owned active solar energy system.
- ☐ ☐ Q. 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**

ADDITIONAL INFORMATION

Please answer all questions in each section, and sign and complete the certification before filing. This form may be used in all 58 California counties. If a document evidencing a change in ownership is presented to the Recorder for recordation without the concurrent filing of a *Preliminary Change of Ownership Report*, the Recorder may charge an additional recording fee of twenty dollars (\$20).

NOTICE: The property which you acquired may be subject to a supplemental assessment in an amount to be determined by the County Assessor. Supplemental assessments are not paid by the title or escrow company at close of escrow, and are not included in lender impound accounts. **You may be responsible for the current or upcoming property taxes even if you do not receive the tax bill.**

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, G: 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.

H: 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.

I: 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.

J: 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.

N: 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 individuals and the interest held by each remains exactly the same in each and every parcel being transferred.

O: 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 method (i.e., may result in lower taxes).

P: 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.