

# Memorandum

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

Date: May 16, 2025

From: David Yeung, Deputy Director  
Property Tax Department

Subject: ***Board Meeting, May 2025***  
***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 revisions of 64 property tax forms and the creation of one new form (BOE-571-Agent, *Agent Authorization*) for the January 1, 2026 lien date.

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

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

[Revised (P1), Certification section, to remove "hereon", and to add "herein, including any accompanying statements or materials" to the first sentence to read "I certify (or declare) under penalty of the laws of the State of California that all information herein, including any accompanying statements or materials...".]

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

[Revised (P1), footer to add "THIS CLAIM IS CONFIDENTIAL AND NOT SUBJECT TO PUBLIC INSPECTION".]

BOE-19-D      *Claim for Transfer of Base Year Value to Replacement Property for  
Severely and Permanently Disabled Persons*

[Revised (P1), Certification section, to remove "hereon", and to add "herein, including any accompanying statements or materials" to the first sentence to read "I certify (or declare) under penalty of the laws of

the State of California that all information herein, including any accompanying statements or materials...".]

BOE-19-DC

*Certificate of Disability*

[Revised (P1), Certification of Disability-Related Requirements section, A.2, to add "(1)" and "and (2) the foregoing, and all information herein, including any accompanying statements or materials is true, correct, and complete to the best of my knowledge and belief" to read "... that: (1) the primary purpose of the move to the replacement primary residence is to satisfy the identified disability-related requirements described in Part I; and (2) the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief."; revised (P1), Certification of Disability-Related Requirements section, B., to add "(1)" and "and (2) the foregoing, and all information herein, including any accompanying statements or materials is true, correct, and complete to the best of my knowledge and belief" to read "... that: (1) the primary purpose of the move to the replacement primary residence is to alleviate the financial burdens caused by the disability; and (2) the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.".]

BOE-19-V

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

[Revised (P1), Certification section, to remove "hereon", and to add "herein, including any accompanying statements or materials" to the first sentence to read "I certify (or declare) under penalty of the laws of the State of California that all information herein, including any accompanying statements or materials...".]

BOE-60-AH

*Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling*

[Revised (P1), Certification section, to add "my" to item (2) to read "...of my/our..."; revised (P1), Certification section to remove "hereon", and to add "herein, including any accompanying statements or materials" to item (3) to read "...the foregoing, and all information herein, including any accompanying statements or materials...".]

BOE-60-NR

*Notice of Rescission of Claim to Transfer Base Year Value to Replacement Dwelling*

[Revised (P1), Certification section, to remove "hereon", and to add "herein, including any accompanying statements or materials" to the

first sentence to read "I/We certify (or declare) under penalty of the laws of the State of California that all information herein, including any accompanying statements or materials...""]

BOE-62      *Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling*

[Revised (P1), Certification section, to remove "hereon", and to add "herein, including any accompanying statements or materials" to item (2) to read "I/We certify (or declare) under penalty of the laws of the State of California that all information herein, including any accompanying statements or materials...""]

BOE-62-A      *Certificate of Disability*

[Revised (P1), Certificate of Disability section, A.2, to add "(1)" and "and (2) the foregoing, and all information herein, including any accompanying statements or materials is true, correct, and complete to the best of my knowledge and belief" to read "... that: (1) the primary purpose of the move to the replacement dwelling is to satisfy the identified disability-related requirements described in Part I; and (2) the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief."; revised (P1), Certificate of Disability section, B., to add "(1)" and "and (2) the foregoing, and all information herein, including any accompanying statements or materials is true, correct, and complete to the best of my knowledge and belief" to read "... that: (1) the primary purpose of the move to the replacement dwelling is to alleviate the financial burdens caused by the disability; and (2) the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief...""]

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

[Revised (P1), section C., to remove "perjury under" and "hereon", and to add "certify or" and "herein" to the sentence under the "Name of Claimant" field to read "I/We certify (or declare) under penalty of the laws of the State of California that all information herein..."; revised (P1), section C., to add field for "Email Address""]

- BOE-65-P      *Claim for Intracounty Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor-Declared Disaster*
- [Revised (P1), section C., to remove "perjury under" and "hereon", and to add "herein" to the sentence under the "Name of Claimant" field to read "I certify (or declare) under penalty of the laws of the State of California that all information herein...".]
- BOE-65-PT      *Claim for Intercounty Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor-Declared Disaster*
- [Revised (P1), section C., to remove "perjury under" and "hereon", and to add "herein" to the sentence under the "Name of Claimant" field to read "I certify (or declare) under penalty of the laws of the State of California that all information herein...".]
- BOE-68      *Claim for Base Year Value Transfer – Acquisition by Public Entity*
- [Revised (P1), Certification section, to remove "perjury under" and "hereon", and to add "herein" to the first sentence to read "I certify (or declare) under penalty of the laws of the State of California that all information herein..."; revised (P1), Certification section, to add field for "Email Address"; revised (P1), Assessor's Use Only section, to add field for "Email Address".]
- BOE-236      *Exemption of Leased Property Used Exclusively and Solely for Low-Income Housing*
- [Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the line "This claim is filed for..."; revised (P1), to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence under the Certification section to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials..."
- BOE-236-A      *Supplemental Affidavit for BOE-236 Housing – Lower-Income Households Eligibility Based on Family Household Income (Yearly Filing)*
- [Revised (P1), add sentence "This claim must be filed by 5:00 p.m., February 15." under the form title; revised (P1), to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence under the Certification section to read " I certify (or declare)



under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials..."; revised (P4), to remove "I certify (or declare) under penalty of perjury under the laws of the State of California that..." from 2.; revised (P4), to add section title "Certification" and sentence "I certify (or declare) under penalty of the laws of the State of California that the foregoing and all information herein, is true, correct, and complete to the best of my knowledge and belief." under 2.]

BOE-237      *Exemption of Low-Income Tribal Housing*

[Revised (P1), to add "by 5:00 p.m." to the sentence under the form title to read "To receive the full exemption, this claim must be filed by 5:00 p.m., February 15."; revised (P1), question 4., to add "Assessor's Parcel Number" field following "ZIP" field; revised (P1), Certification section, to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

BOE-237-A      *Supplemental Affidavit for BOE-237 Housing – Lower-Income Households Eligibility Based on Family Household Income (Yearly Filing)*

[Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the line "Example: a person filing..."; revised (P1), to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials..."; revised (P4), to remove "I certify (or declare) under penalty of perjury under the laws of the State of California that..." from 2.; revised (P4), to add section title "Certification" and sentence "I certify (or declare) under penalty of the laws of the State of California that the foregoing and all information herein, is true, correct, and complete to the best of my knowledge and belief." under 2.]

BOE-260      *Certificate and Affidavit for Exemption of Work of Art*

[Revised (P1), to add field heading "Name and Mailing Address (Make necessary corrections to the printed name and mailing address.)" under the line "This claim must be filed by..."; revised (P1), to remove

"hereon" and "documents", and to add "herein" and "materials" to the first sentence under the Certification of Claimant section to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials..."; revised (P1), Certification of Museum Director or Officer section, second paragraph, to add "under penalty of the laws of the State of California" and "foregoing, and all" to read "I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all...".]

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

[Revised (P1), to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence under the Certification of Claimant section to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials..."; revised (P1), Certification of Museum Director or Officer section, second paragraph, to add "under penalty of the laws of the State of California" and "foregoing, and all" to read "I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all...".]

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

[Revised (P1), to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence under the Certification section to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

BOE-261 *Claim for Veterans' Property Tax Exemption*

[Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the form title; revised (P1), to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence under the Certification section to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials..."; revised (P2), Certification section, first paragraph, to add "(or declare) under penalty of perjury under the laws of the State of California" and "and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge

and belief" to read "I certify (or declare) under penalty of perjury under the laws of the State of California that I am the (legal guardian) (conservator) (attorney in fact) for and that I have signed and filed this claim for a veterans' exemption in that capacity. I further certify that I have sufficient knowledge of the financial affairs of to give all information and to answer all questions in this affidavit, and that the foregoing and all the information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief."; revised (P3), to remove "he or she" and to add "they" to the fourth paragraph to read "... (3) real property being purchased under an unrecorded contract of sale where the claimant furnishes or shows the contract to the Assessor and files an affidavit that they..."; revised (P4), to remove "his or her", "his", and "he or she" and to add "their" and "they" to the Certification paragraph to read "... (c) the veteran is insane or mentally incompetent. When a claim is signed by a legal guardian or conservator or a person holding power of attorney, the agent should sign their own name and enter their legal capacity below the signature; they...".]

BOE-261-G

*Claim for Disabled Veterans' Property Tax Exemption*

[Revised (P2), question 1.c., added "or Homeowners' Exemption" to read "Have you claimed the Disabled Veterans' Exemption or Homeowners' Exemption..."; revised (P2), question 1.d, added "or Homeowners' Exemption" to read "What is the address of the home where you previously claimed the Disabled Veterans' Exemption or Homeowners' Exemption..."; revised (P2), Certification section, to remove "perjury under", "hereon", and "documents, and to add "herein" and "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials..."; revised (P5) to add "NOTE: The exemption is up to the amount listed and not a combination of Basic & Low Income. The exemption amount allotted may also be impacted by the overall assessed value and ownership percentage of the qualifying veteran(s) or unmarried surviving spouse(s).", below the chart.]

BOE-262-AH

*Church Exemption*

[Revised (P1), to add "by 5:00 p.m." to the sentence below the "Name and Mailing Address" field to read "To receive the full exemption, this claim must be filed by 5:00 p.m., February 15."; revised (P2), to remove "hereon" and "documents", and to add "herein" and "materials"

to the first sentence under the Certification section to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

BOE-263 *Lessors' Exemption Claim*

[Revised (P1), to add "by 5:00 p.m." to the sentence to the right of the "Name and Mailing Address" field to read "To receive the full exemption, this claim must be filed by 5:00 p.m., February 15."; revised (P1), Use of Property section, to add a fourth question with Yes and No checkboxes and "The exemption inures to the benefit of the lessee, and the lessee receives a reduction in rental payments or a refund in an amount equal to the reduction in taxes after they have been paid. See sections 202.2 and 206.2 of the Revenue and Taxation Code."; revised (P1), Certification section, to remove "hereon" and "documents", and to add "herein", "materials" and "and complete" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete..."; revised (P3), Certification section, to remove "hereon" and "documents", and to add "herein", "materials" and "and complete" to the second sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete...".]

BOE-263-A *Qualified Lessors' Exemption Claim*

[Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the line "Property used for free public libraries..."; revised (P1), Certification section, to remove "hereon" and "documents", and to add "herein", "materials" and "and complete" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete..."; revised (P2), Certification section, to remove "hereon" and "documents", and to add "herein", "materials" and "and complete" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete...".]

**BOE-263-B**      *Lessees' Exemption Claim*

[Revised (P1), to add "by 5:00 p.m." to the sentence to the right of the "Name and Mailing Address" field to read "To receive the full exemption, this claim must be filed by 5:00 p.m., February 15."; revised (P1), Certification section, to remove "hereon" and "documents", and to add "herein", "materials" and "and complete" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete...".]

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

[Revised (P1), to add "by 5:00 p.m." to the sentence to the right of the "Name and Mailing Address" field to read "To receive the full exemption, this claim must be filed by 5:00 p.m., February 15."; revised (P1), Certification section, to remove "hereon" and "documents", and to add "herein", "materials" and "and complete" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete..."; revised (P3) Certification section, to remove "hereon" and "documents", and to add "herein", "materials" and "and complete" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete...".]]

**BOE-264-AH**      *College Exemption Claim*

[Revised (P1), section above question 1. to remove "Name of Claimant" and "Title of Claimant" fields and to add "Mailing Address" and "Website Address" fields; revised (P1) section above question 1. to add "of Property" to read "Address of Property"; revised (P1) section above question 1. to add "(APN)" to read "Assessor's Parcel Number (APN)..."; revised (P1) question 7. to remove "Please use a separate claim form for each Assessor's Parcel Number." after the sentence beginning with "Indicate"; revised (P1) question 7. table to add another column for "APN/Parcel"; revised (P2) to add question 13 with Yes and No checkboxes and "If this is leased property, does the lease or rental agreement specifically provide that the exemption is taken into account, in fixing the terms of the agreement, the lessee shall receive a reduction in rental payments or a refund thereof, if already paid, in an

amount equal to the reduction in taxes? (Please provide full copy of lease agreement with all amendments to the Assessor's office). 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."; revised (P2) Certification section, to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence to read " I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

BOE-265      *Cemetery Exemption Claim*

[Revised (P1), to add "by 5:00 p.m." to the sentence to the right of the "Name and Mailing Address" field to read "To receive the full exemption, this claim must be filed by 5:00 p.m., February 15."; revised (P1), Certification section, to remove "hereon" and "documents", and to add "under penalty of perjury under the laws of the State of California", "herein" and "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

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

[Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the line "Example: a claimant..."; revised (P2), Certification section, to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

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

[Revised (P1), to remove "a claimant must complete and file this form" to add "this claim must be filed by 5:00 p.m." to the sentence under the form title to read "To receive the full exemption, this claim must be filed by 5:00 p.m., February 15."; revised (P1), to remove "hereon" and "documents", and to add "under penalty of perjury under the laws of the State of California", "herein" and "materials" to the first sentence under the "Name of Person to Contact for Additional Information" field to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

BOE-267-H      *Welfare Exemption Supplemental Affidavit, Housing – Elderly and Handicapped Families*

[Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the sentence "This Claim is Filed for..."; revised (P2), Certification section, to remove "contained" and "documents", and to add "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

BOE-267-H-A    *Elderly or Handicapped Families, Family Household Income Reporting Worksheet*

[Revised (P1), to remove "I certify (or declare) under penalty of perjury under the laws of the State of California that..." from 2.; revised (P1), to add section title "Certification" and sentence "I certify (or declare) under penalty of the laws of the State of California that the foregoing and all information herein, is true, correct, and complete to the best of my knowledge and belief. "under 2.]

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

[Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the line "This claim is filed for fiscal year..."; revised (P1), section 3, A.(2), to remove "...subject to a contract that complies with the requirements of Section 402.1."; revised (P2), section 4., A2., to remove "...subject to a contract that complies with the requirements of Section 402.1." from the fourth paragraph; revised (P3), Certification section, to remove "contained" and "documents", and to add "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials..."; revised (P5), section 4C, to remove "...subject to a contract that complies with the requirements of Section 402.1." from the fourth paragraph.]

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

[Revised (P1), to remove "...subject to a contract that complies with the requirements of Section 402.1." from the first paragraph; revised (P1), to remove "I certify (or declare) under penalty of perjury under the laws of the State of California that..." from section 4., 2.; revised (P1),

to add section title "Certification" and sentence "I certify (or declare) under penalty of the laws of the State of California that the foregoing and all information herein, is true, correct, and complete to the best of my knowledge and belief. "under Section 4. 2.]

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

[Revised (P1), to remove "I certify (or declare) under penalty of perjury under the laws of the State of California that..." from section 4. 2.; revised (P1), to add section title "Certification" and sentence "I certify (or declare) under penalty of the laws of the State of California that the foregoing and all information herein, is true, correct, and complete to the best of my knowledge and belief. " under Section 4. 2.]

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

[Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the line "This claim is Filed for Fiscal Year..."; revised (P1), section 3., A.(2), to remove "...subject to a contract that complies with the requirements of Section 402.1."; revised (P2), section 4., A2., to remove "...subject to a contract that complies with the requirements of Section 402.1." from the fourth paragraph; revised (P4), Certification section, to remove "contained" and "documents", and to add "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials..."; revised (P6), section 4C, to remove "...subject to a contract that complies with the requirements of Section 402.1." from the second paragraph.]

BOE-267-L2     *Welfare Exemption Supplemental Affidavit, Housing – Lower-Income Households - Tenant Data*

[Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the sentence "This claim is filed for..."; revised (P1), Certification section, to remove "contained" and "documents", and to add "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]



- BOE-267-L3      *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits "Over-Income" Tenant Data (140%)*
- [Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the line "This claim is filed for fiscal year..."; revised (P1), to remove "...subject to a contract that complies with the requirements of Section 402.1." from the first paragraph; revised (P1), Certification section, to remove "contained" and "documents", and to add "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials..."; revised (P2), to remove "...subject to a contract that complies with the requirements of Section 402.1." from the first paragraph.]
- BOE-267-L4      *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (100% AMI)*
- [Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the sentence "This claim is filed for..."; revised (P1), Certification section, to remove "contained" and "documents", and to add "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]
- BOE-267-O      *Welfare Exemption Supplemental Affidavit, Organizations and Persons Using Claimant's Real Property*
- [Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." to the right of sentence "Section 1. Identification..."; revised (P1), Certification section, to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]
- BOE-267-R      *Welfare Exemption Supplemental Affidavit, Rehabilitation – Living Quarters*
- [Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the sentence "This claim is filed for..."; revised (P2), Certification section, to remove "contained" and "documents", and to add "materials" to the first sentence to read "I certify (or declare)

under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

BOE-267-S *Religious Exemption*

[Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the line "Example: a person filing..."; revised (P2) 7., to add "used by the owner for religious worship" to read "Is there a sanctuary (church) used by the owner for religious worship..."; revised (P2), 8., to add additional question with Yes No checkboxes and "Is the school operated by a religious organization?"; revised (P2), Certification section, to remove "contained" and "documents", and to add "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

BOE-268-A *Public School Exemption*

[Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the line "Fiscal Year of Claim..."; revised (P1), Identification of Real Property Owner section, to add second question with Yes No checkboxes and "Does the lease agreement specifically provide that the exemption is taken into account in fixing the terms of the agreement? The lessee shall receive a reduction in rental payments or a refund thereof, if already paid, in an amount equal to the reduction in taxes. 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.; revised (P2) table at top of page to add a new column heading "Detail description of the property used exclusively for educational purposes"; revised (P2) Certification section, to remove "hereon" and "documents", and to add "herein", "materials", and "and complete" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials is true, correct, and complete...".]

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

[Revised (P1), to add sentence "This claim must be filed by 5:00 p.m., February 15." under the sentence "Example: a person filing..."; revised (P2), Certification section, to remove "contained" and "documents", and to add "materials" to the first sentence to read "I certify (or declare)

under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

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

[Revised (P1), to add "this claim must be filed by 5:00 p.m., February 15." to the sentence under the form title to read "To receive the full exemption, this claim must be filed by 5:00 p.m., February 15..."; revised (P2), Certification section, to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

BOE-270-AH *Exhibition Exemption Claim from Property Taxes*

[Revised to add "this claim must be filed by 5:00 p.m., February 15." to the sentence under the form title to read "To receive the full exemption, this claim must be filed by 5:00 p.m., February 15."; revised Certification section, to remove "hereon" and "documents", and to add "herein" and "materials" to the first sentence to read "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials...".]

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

[Revised (P2), Part 2., B. Type of Transfer, to add checkbox and "Boundary Adjustment".]

BOE-566-D *Oil and Dissolved Gas Production Report*

[Revised (P2), Declaration by Assessee section, to add field for "Email Address".]

BOE-566-F *Dry Gas Production, Equipment, New Well, Redrill and Rework Report*

[Revised (P2), Declaration by Assessee section, to add field for "Email Address".]

BOE-566-K *Oil and Gas Operating Expense Data*

[Revised (P1), to remove "Telephone Number" from under 1.; revised (P2), Declaration by Assessee section, to add field for "Email Address".]

**BOE-567-K      *Annual Geothermal Operating Expense Data***

[Revised (P1), to remove "Phone Number" from under 1.; revised (P2), Declaration by Assessee section, to add field for "Email Address".]

**BOE-571-Agent   *Agent Authorization***

[New form.]

**BOE-571-C      *2026 Power Plant Property Statement***

[Revised (P1), to remove "Official Requirement" from under page title; revised (P1) to reformat title location to left justified; revised (P1) to add below page title "Declaration of costs and other related property information as of 12:01 A.M., January 1, 2026"; revised (P1) to reformat "Return this original form. Copies will not be accepted." to left justified; revised (P1) to add below the sentence "Return this original...", "File return by April 1, 2026"; revised (P8), Instructions, General Information section, to conform to language to other property statements.]

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

[Revised (P1), Declaration by Assessee section, to add field for "Email Address".]

**BOE-571-J1      *Report of Boarded Racehorses***

[Revised (P1), Declaration by Assessee section, to add field for "Email Address".]

**BOE-571-K      *Horse Property Statement (other than Racehorses)***

[Revised (P1), to remove "Official Requirement" from under page title; revised (P1) to reformat title location to left justified; revised (P1) to add below page title "Declaration of costs and other related property information as of 12:01 A.M., January 1, 2026" and "File return by April 1, 2026; revised (P1) to reformat the sentence "Carefully read and follow the accompanying instructions." to left justified; revised (P3), Instructions, to conform to language to other property statements.]

**BOE-571-L      *Business Property Statement for 2026***

[Revised (P1), Part III, to remove "9." and "10." from Lessor's name and mailing address; revised (P2), Schedule A, to change line

numbering to begin with 9 and revise line numbers in the totals; revised (P3), Schedule B, to change line numbering to begin with 45; revised (P5), (P6), and (P7) instructions to change line numbers accordingly.]

BOE-571-M      *2026 Miscellaneous Property Statement*

[Revised (P1), to remove "Official Requirement" from top of page; revised (P1) to reformat title location to left justified; revised (P1) to add below page title "Declaration of costs and other related property information as of 12:01 A.M., January 1, 2026" and "File return by April 1, 2026"; revised (P2), Instructions, to conform to language to other property statements.]

BOE-571-P      *Pipeline Property Statement For 2026*

[Revised (P1), to remove "Official Requirement" from under page title; revised (P1) to reformat title location to left justified; revised (P1) to add below page title "Declaration of costs and other related property information as of 12:01 A.M., January 1, 2026" and "File return by April 1, 2026"; revised (P3), Instructions for Pipeline Property Statement, to conform to language to other property statements.]

BOE-571-R      *Apartment House Property Statement*

[Revised (P1), to remove "10.".]

BOE-571-RW    *Right of Way Property Statement for 2026*

[Revised (P1), to remove "Official Requirement" from top of page; revised (P1) to reformat title location to left justified; revised (P1) to add below page title "Declaration of costs and other related property information as of 12:01 A.M., January 1, 2026" and "File return by April 1, 2026"; revised (P3), Instructions for Right-of-Way Property Statement, to conform to language to other property statements.]

BOE-571-S      *Business Property Statement for 2026*

[Revised (P1), Part III, to remove "8." and "9." from Lessor's name and mailing address; revised (P2), Schedule A, to change line numbering to begin with 8 and revise line numbers in the totals; revised (P4), (P5), and (P6) instructions to change line numbers accordingly.]

**BOE-571-STR**    *Short Term Rental Property Statement for 2026*

[Revised (P1), to remove "Leased Property" and to add "Declaration of Property Belonging to Others" from Part 2 section title.; revised (P3), to remove "Leased Property" and to add "Declaration of Property Belonging to Others" from Part II section title; revised (P3), Part II, to remove "read", "carefully and enter A (Lessor) or B (Lessee), and to add "along with a description of the leased property", "may indicate", and "the" from the first paragraph to read "If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address along with a description of the leased property. If it is leased furniture or appliances, your agreement may indicate whether the..."; revised (P3) Part II, to remove "Equipment", "year of acquisition, the year of manufacture", and "the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent" and to add "Property" and "name and address of owner and a" from section 1. to read "LEASED PROPERTY. Report the name and address of owner and a description..."; revised (P3) Part II, to remove "Equipment", "Enter", "year of acquisition, the year of manufacture", "the lease contract number or other identification number, and the total installed cost to purchase (including sales tax)", and to add "Property", "Report" and "name and address of owner and a" from section 2. to read "LEASE-PURCHASE OPTION PROPERTY. Report here all furniture and appliances acquired on lease-purchase option on which the **final payment remains to be made**. Report the name and address of owner and a description..."; revised (P3) Part II, to remove "Equipment", "Enter", "year of acquisition, the year of manufacture", and "the lease contract number or other identification number, and the total installed cost to purchase (including sales tax)" and to add "Property", "Report", and "name and address of owner and a" from section 3 to read "CAPITALIZED LEASED PROPERTY. Report here all leased furniture and appliances that have been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Report the name and address of owner and a, description..."; revised (P3), Part II, to add "Report conditional sales contracts that are not leases on Schedule A." under section 3.]

**BOE-571-W**    *Wind Generation Property Statement for 2026*

[Revised (P1), to remove "Official Requirement" from under page title; revised (P1) to reformat title location to left justified; revised (P1) to add below page title "Declaration of costs and other related property information as of 12:01 A.M., January 1, 2026" and "File return by April

1, 2026"; revised (P1) to reformat "Return this original form. Copies will not be accepted. File a separate statement for each location." to right justified; revised (P1) to remove "16" and to add "15" to the footnote to read "Agent: See page 15..." revised (P13) Wind Generation Property Statement Instruction, General Information, to conform to language to other property statements.]

Please place these forms on the Board's May 2025 Administrative Consent Agenda for approval.

DY:ta  
Attachments

Approved:

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Yvette M. Stowers  
Executive Director

Board Approved:

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Catherine Taylor, Chief  
Board Proceedings Division

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

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) Please provide valid identification with date of birth.

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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Have you previously been granted a base year value transfer 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; (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 herein, including any accompanying statements or materials, 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.

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

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

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

## B. REQUESTED INFORMATION (TO BE COMPLETED BY THE ASSESSOR FROM COUNTY OF ORIGINAL PRIMARY RESIDENCE)

Confirmation of Sale Price:	Confirmation of Date of Sale:		
Recorder's Document Number:	Date of Recording:		
Total Property 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 <input type="checkbox"/> Unknown	Property description, if other than primary residence:		
If no, FMV allocated to primary residence:	Land FMV \$	Improvement FMV \$	
Was the property receiving an exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> HOX <input type="checkbox"/> DVX	If no, the receiving county must request proof of residency from the claimant.		
Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer? <input type="checkbox"/> Yes <input type="checkbox"/> No			

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

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

### COMMENTS:

### CERTIFICATION OF VALUE PROVIDED BY:

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

### CERTIFICATION OF VALUE REQUESTED BY:

Name of Contact:	Email Address:	Phone Number:
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# CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT PRIMARY RESIDENCE FOR SEVERELY AND PERMANENTLY DISABLED PERSONS

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 herein, including any accompanying statements or materials, 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.

**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)

**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: (1) the primary purpose of the move to the replacement primary residence is to satisfy the identified disability-related requirements described in Part I; and (2) the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.*

**OR**

- ☐ B. *I certify (or declare) under penalty of perjury under the laws of the State of California that: (1) the primary purpose of the move to the replacement primary residence is to alleviate the financial burdens caused by the disability; and (2) the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.*

Please explain: \_\_\_\_\_

SIGNATURE OF CLAIMANT, SPOUSE, OR LEGAL GUARDIAN



PRINTED NAME

DAYTIME PHONE NUMBER  
(      )

DATE

EMAIL ADDRESS

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

***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 herein, including any accompanying statements or materials, 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 OF PERSON(S) AT LEAST 55 YEARS OF AGE FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT DWELLING

(INTRACOUNTY AND INTERCOUNTY, WHEN APPLICABLE)

## A. REPLACEMENT DWELLING

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

1. Do you occupy the replacement dwelling as your principal place of residence? ☐ Yes ☐ No
2. Is this property a multi-unit property? If so, which unit is your principal residence? \_\_\_\_\_
3. Is the new construction described performed on a replacement dwelling which has already been granted the benefit under R&TC section 69.5 within the past two years? ☐ Yes ☐ No If yes, what was the date of your original claim? \_\_\_\_\_

## B. ORIGINAL (FORMER) PROPERTY

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

1. Was this property your principal place of residence? ☐ Yes ☐ No Date property was no longer your principal residence: \_\_\_\_\_
2. Was this property a multi-unit property? If so, which unit was your principal residence? \_\_\_\_\_
3. Did this property transfer to your parent(s), child(ren) or grandchild(ren)? ☐ Yes ☐ No

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

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

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

## C. CLAIMANT INFORMATION (please print)

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

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

## CERTIFICATION

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

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

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

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

All information provided on this form is subject to verification.

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

THIS CLAIM IS NOT SUBJECT TO PUBLIC INSPECTION

## GENERAL INFORMATION

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

To qualify for transfer of a base year value from your original principal place of residence to a replacement dwelling, all the following requirements must be met:

- 1) The replacement property must be your principal residence and must be eligible of the Homeowners' Exemption or Disabled Veterans' Exemption;
- 2) The replacement property must be of equal or lesser "fair market value" than the original property, meaning: 100 percent or less of the market value of the original property if a replacement property were purchased or newly constructed before the sale of the original property, or 105 percent or less of the market value of the original property if a replacement property is purchased or newly constructed within the first year after the sale of the original property, or 110 percent or less of the market value of the original property if a replacement property is purchased or newly constructed within the second year after the sale of the original property;
- 3) The replacement property must be purchased or built within two years (before or after) of the sale of the original property; and
- 4) A claim for relief must be filed within 3 years of the date a replacement dwelling is purchased or new construction of that replacement dwelling is completed. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim.

Please note that if you sold the original property to your parent, child, or grandchild and that person filed a claim and was granted the parent-child or grandparent to grandchild change in ownership exclusion on the original property, then you may not also transfer that base year value from your original property to your replacement property under the provisions of Revenue and Taxation Code (R&TC) section 69.5.

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

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

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

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

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

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

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

**NOTICE OF RESCISSION OF CLAIM TO TRANSFER  
BASE YEAR VALUE TO REPLACEMENT DWELLING  
UNDER REVENUE AND TAXATION CODE SECTION 69.5  
(PROPOSITIONS 60/90/110)**

**A. REPLACEMENT DWELLING**

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

DATE ORIGINAL CLAIM WAS FILED

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

NAME OF CLAIMANT	SOCIAL SECURITY NUMBER
NAME OF SPOUSE (provide if the spouse is a record owner of either the original property or the replacement dwelling)	SOCIAL SECURITY NUMBER

Please check the box under which you are filing this Notice of Rescission:



- ☐ (1) This Notice of Rescission must be filed with the Assessor:
- *Before* the date the county first issues a refund check for the property taxes on the transferred base year value.
  - If a refund is not applicable, *before* any property taxes are paid on the new transferred base year value.
  - If taxes have not been paid, *before* any property taxes on the new transferred base year value become delinquent.

**OR**

- ☐ (2) This Notice of Rescission must be filed with the Assessor:
- *Within* 6 years after relief was granted, *and*
  - The replacement property was vacated as the principal place of residence *within 90 days* after the original claim was filed.

**CERTIFICATION**

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

CLAIMANT'S SIGNATURE 	DATE
SPOUSE'S SIGNATURE 	DATE
HOME PHONE NUMBER (     )	DAYTIME PHONE NUMBER (     )
MAILING ADDRESS (including zip code)	EMAIL ADDRESS

All information provided on this form is subject to verification.

IF YOUR APPLICATION IS INCOMPLETE, YOUR NOTICE OF RESCISSION MAY NOT BE PROCESSED.

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

## GENERAL INFORMATION

***(A fee may be required to process this document.)***

Until March 31, 2021, California law allows any person who is at least 55 years of age (at the time of sale of original/former property) who resides in a property eligible for the homeowners' exemption (place of residence) or currently receiving the disabled veterans' exemption to transfer the base year value of the original property to a replacement dwelling of equal or lesser value (Propositions 60/90/110). The replacement dwelling must be purchased or newly constructed within two years of the sale of the original property. A claim must be filed with the Assessor's office within three years of the date the replacement dwelling is purchased or new construction of that replacement dwelling is completed.

A claimant may rescind their previously filed claim for a base year value transfer. A claim may be rescinded according to Revenue and Taxation Code section 69.5(i) if this notice of rescission, signed by the original claimant(s), is delivered to the Assessor's office (where the claim was filed) before any of the following have occurred:

- The county first issues a refund check for the property taxes on the transferred base year value.
- If a refund is not applicable, before property taxes are paid on the new transferred base year value.
- If taxes have not been paid, before property taxes on the new transferred base year value become delinquent.

Beginning January 1, 2001, a claimant may rescind their previously filed claim for a base year value transfer if the replacement dwelling was vacated as the claimant's principal place of residence within 90 days after the date the original claim for a base year value was filed, and this notice of rescission is filed with the Assessor within six years after the relief was granted. *Within six years after the relief was granted* means within six years from the date the county issues a refund check or property taxes are paid on the new transferred base year value.

These rescission provisions apply only to claims for base year value transfers under Propositions 60/90/110. These provisions do not apply to claims for base year value transfers under Proposition 19 that occur on or after April 1, 2021.

If this rescission increases the base year value of a property, or the homeowners' exemption has been incorrectly allowed, appropriate escape assessments or supplemental assessments, including interest as provided in Revenue and Taxation Code section 506, shall be imposed. The statute of limitations for any escape or supplemental assessment will not commence until July 1 of the assessment year in which the notice of rescission is filed with the Assessor.

If a claim is successfully rescinded, then the base year value from the original property may be transferred to another property, as long as the second property also meets all the requirements of section 69.5: (1) The replacement dwelling (land and improvements) must have been acquired or newly constructed on or before March 31, 2021 and within two years of the sale of the original property; (2) the replacement dwelling is of equal or lesser value than the original property; (3) a claim for relief must be filed within three years of the date the replacement dwelling is purchased or new construction of that replacement dwelling is completed. If the second property is purchased on or after April 1, 2021, then the base year value may be transferred under section 2.1 of article XIII A of the California Constitution (Proposition 19), as long as (1) the replacement primary residence is purchased within two years of the sale of the original primary residence, and (2) a claim for relief (BOE-19-B) is timely filed with the County Assessor.

**PLEASE NOTE:** Transfers between counties are allowed under Propositions 90/110 only if the county in which the replacement dwelling is located has passed an authorizing ordinance and the transfer occurs on or before March 31, 2021. The acquisition of the replacement dwelling must occur on or after the date specified in the county ordinance.

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

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

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

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 DWELLING**

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

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

**B. ORIGINAL (FORMER) PROPERTY**

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

Was this property your principal place of residence? ☐ Yes ☐ No

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

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

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

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

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

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

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

**CERTIFICATION**

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

SIGNATURE OF CLAIMANT ▶	DATE
SIGNATURE OF SPOUSE ▶	DATE
HOME PHONE NUMBER ( )	DAYTIME PHONE NUMBER ( )
MAILING ADDRESS	EMAIL ADDRESS

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

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

## GENERAL INFORMATION

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

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

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

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

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

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

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

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

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

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

*(Please complete applicable information on page 1.)*



**CERTIFICATE OF DISABILITY**

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

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

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

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

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

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

**CERTIFICATION**

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

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

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

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

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

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

**AND**

2. *I certify (or declare) under penalty of perjury under the laws of the State of California that: (1) the primary purpose of the move to the replacement dwelling is to satisfy the identified disability-related requirements described in Part I; and (2) the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.*

- ☐ B. *I certify (or declare) under penalty of perjury under the laws of the State of California that: (1) the primary purpose of the move to the replacement dwelling is to alleviate the financial burdens caused by the disability; and (2) the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.*

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

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

---

**A. REPLACEMENT PROPERTY**

ASSESSOR'S PARCEL NUMBER

RECORDER'S DOCUMENT NUMBER

DATE OF PURCHASE/COMPLETION OF NEW CONSTRUCTION

PURCHASE PRICE/COST OF CONSTRUCTION

PROPERTY ADDRESS (street, city, county)

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**B. ORIGINAL (FORMER) PROPERTY**

ASSESSOR'S PARCEL NUMBER

DATE OF TRANSFER/SALE

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

PROPERTY ADDRESS (street, city, county)

**NOTE:** You must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of transfer/sale. Also, was there any new construction on this property since the issuance of those tax bill(s) and before the date of transfer/sale? ☐ Yes ☐ No

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

\_\_\_\_\_

\_\_\_\_\_

---

**C. CLAIMANT INFORMATION (PLEASE PRINT)**

NAME OF CLAIMANT

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

SIGNATURE OF CLAIMANT

DATE



NAME OF LEGAL ENTITY

HOME TELEPHONE (area code first)

WORK TELEPHONE (area code first)

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

EMAIL ADDRESS

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

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

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



## GENERAL INFORMATION

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

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

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

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

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

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

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

**DECLARATION BY ASSESSEE.** The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a *corporation*, the declaration must be signed by an officer or an employee of the corporation authorized to sign the declaration on behalf of the corporation. In the case of a *partnership*, the declaration must be signed by a partner or an authorized employee or agent. In the case of a *limited liability company* (LLC), the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

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

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

<b>A. REPLACEMENT PROPERTY:</b>		
ASSESSOR'S PARCEL NUMBER		
PROPERTY ADDRESS		CITY
DATE OF PURCHASE	PURCHASE PRICE	RECORDER'S DOCUMENT NUMBER
DATE OF COMPLETION OF NEW CONSTRUCTION		COST OF NEW CONSTRUCTION
<b>B. ORIGINAL (FORMER) PROPERTY:</b>		
ASSESSOR'S PARCEL NUMBER		DATE OF DISASTER
PROPERTY ADDRESS		CITY

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


<b>C. CLAIMANT INFORMATION</b>	
NAME OF CLAIMANT	
<i>I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein, is true, correct, and complete to the best of my knowledge and belief.</i>	
SIGNATURE OF CLAIMANT ▶	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER (       )
CITY, STATE, ZIP	E-MAIL ADDRESS

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

## GENERAL INFORMATION

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

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

\* Effective October 8, 2023, the period to acquire or newly construct a replacement property is **eight years** for owners of property that was substantially damaged or destroyed by the Camp Fire during November 1-20, 2018.

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

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

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

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

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

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

Co-owners of an original parcel may not independently transfer the original value to two separate properties.

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

For further information, contact the Assessor's Office.

**A. REPLACEMENT PROPERTY:**

ASSESSOR'S PARCEL NUMBER

Is this property your principal place of residence? ☐ Yes ☐ No

ASSESSOR'S PARCEL NUMBER

DATE OF DISASTER
------------------

Was this property your principal place of residence? ☐ Yes ☐ No

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

### C. CLAIMANT INFORMATION

NAME OF CLAIMANT

SIGNATURE OF CLAIMANT

DATE
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MAILING ADDRESS

DAYTIME PHONE NUMBER	( )
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CITY, STATE, ZIP

EMAIL ADDRESS
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**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

## GENERAL INFORMATION

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

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

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

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

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

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

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

**CLAIM FOR BASE YEAR VALUE TRANSFER -  
ACQUISITION BY PUBLIC ENTITY***(Article XIII A, section 2(d), California Constitution;  
section 68, Revenue and Taxation Code; Property Tax Rule 462.500)***A. REPLACEMENT PROPERTY**

COUNTY IN WHICH LOCATED		ASSESSOR'S PARCEL NUMBER	
DATE OF PURCHASE	PURCHASE PRICE \$	CONSTRUCTION COST <i>(if applicable)</i> \$	COMPLETION DATE
PROPERTY ADDRESS <i>(street number, street name, city, state, zip code)</i>			
DEED VESTING <i>(names of owners exactly as they appeared on deed)</i>			
USE OF PROPERTY <i>(residence, apartment building, store, factory, farm, etc.)</i>			

**B. TAKEN PROPERTY**

ASSESSOR'S PARCEL NUMBER	COUNTY IN WHICH LOCATED
PROPERTY ADDRESS <i>(street number, street name, city, state, zip code)</i>	
DEED VESTING <i>(names of owners exactly as they appeared on deed)</i>	
DATE YOU ORIGINALLY ACQUIRED PROPERTY	PRICE YOU ORIGINALLY PAID FOR PROPERTY \$
USE OF PROPERTY <i>(residence, apartment building, store, factory, farm, etc.)</i>	
NAME OF PUBLIC AGENCY ACQUIRING PROPERTY	
DATE OF DISPLACEMENT	PURCHASE PRICE PAID <i>(excluding relocation benefits)</i> \$

**C. DOCUMENTATION**

Please submit:

- (1) A copy of the last tax bill you received on the taken property.
- (2) Documentation from acquiring public agency verifying the price paid and relocation cost paid, if any.
- (3) A certified copy of one of the following:
  - Final order of condemnation
  - Order for possession
  - Recorded deed showing acquisition by a public entity
  - Judgment of inverse condemnation
  - Such other document which clearly indicates the name of the acquiring agency, the date condemnation proceedings began, and the date of possession by the acquiring agency

**CERTIFICATION**

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

SIGNATURE OF CLAIMANT ▶	DATE
HOME PHONE NUMBER	DAYTIME PHONE NUMBER
MAILING ADDRESS	EMAIL ADDRESS

**ASSESSOR'S USE ONLY**

NAME OF COUNTY CONTACT PERSON	TELEPHONE NUMBER
EMAIL ADDRESS	

**BOARD OF EQUALIZATION'S USE ONLY**

- ☐ A prior inquiry **has not** been received on this property.
- ☐ A prior inquiry **has** been received on this property. *See attached form(s) for particulars.*

REVIEWED BY	DATE
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**All information provided on this form is subject to verification.  
IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.**

## GENERAL INFORMATION

California law provides that under certain conditions a person may transfer the base year value of his or her property to a comparable replacement property if that original property has been taken by eminent domain proceedings, acquisition by a public entity, or governmental action resulting in a judgment of inverse condemnation.

To be considered comparable, a replacement property acquired by a person displaced under one of the three conditions above must be similar in size, utility, and function to the taken property. Replacement property is similar in size if its full cash value does not exceed 120 percent of the award or purchase price paid for the property taken. Replacement property is similar in utility and function if it is, or is intended to be, used in the same manner as the property taken. Property is similar in utility and function if the property taken and the replacement property fall into the same category: Category A - single family and duplex; Category B - commercial, investment, income, or vacant property; Category C - agricultural property. If replacement property is not similar in size, function, and utility, the excess portion is considered to have undergone a change in ownership and will be subject to reappraisal.

The base year value of the replacement property will be determined by comparing the award or purchase price paid for the taken property with the full cash value of the replacement property:

- If this value does *not exceed* 120 percent of the award or purchase price paid for the taken property, then the adjusted base year value of the taken property becomes the replacement property's base year value.
- If the full cash value of the replacement property *exceeds* the 120 percent level, the amount of full cash value in excess of 120 percent will be added to the base year value of the taken property. This sum becomes the base year value of the replacement property.
- If the full cash value of the replacement property is *less* than the base year value of the property taken, that lower value becomes the base year value of the replacement property.
- If there is no award or price paid for the property taken (i.e., an exchange), the Assessor must determine the full cash value of both the property taken and the replacement property.

Only the owner(s) of the property taken may receive this property tax relief. *Owner* means the fee owner or life estate owner of the real property taken.

For replacement property acquired on or after January 1, 1983, a request for relief is considered timely if made within four years of one of the following dates, whichever is applicable:

- The date the final order of condemnation is recorded or the taxpayer vacates the replaced property, whichever is later.
- The date of the conveyance or the date the taxpayer vacates the replaced property, whichever is later.
- The date the judgment of inverse condemnation becomes final or the date the taxpayer vacates the replaced property, whichever is later.

If a claim is filed after this four-year period, relief will apply to the lien dates for the last four fiscal years.

Replacement property is eligible for relief if acquired after March 1, 1975, and on or after the earliest of:

- The date the initial written offer is made by the acquiring entity.
- The date the acquiring entity takes final action to approve a project leading to the offer.
- The date the "Notice of Determination," "Notice of Exemption," or similar notice, as required by the California Environmental Quality Act (CEQA), is recorded by the public entity acquiring the taxpayer's property and the public project has been approved.
- The date, as declared by the court, that the replaced property was taken.

Any new construction required to make the replacement property comparable to the taken property will be eligible for this property tax relief, if the new construction is completed after March 1, 1975, is completed on or after the earliest of the four dates listed above, and a claim for relief is filed.

Relief is limited to the date of displacement, which is the earliest of:

- The date of conveyance to the acquiring entity or the recording of the final order of condemnation.
- The date of actual possession by the acquiring entity.
- The date on or after which an order for possession authorizes the acquiring entity to take the property.

You must provide the Assessor a certified copy of the final order of condemnation or order for possession; a certified copy of the recorded deed showing acquisition by a public entity; a certified copy of the judgment of inverse condemnation; or a certified copy of a document which clearly indicates the name of the acquiring agency, the date condemnation proceedings began, and the date of possession by the acquiring agency.

The Assessor will forward information relative to each claim for property tax relief under this program to the Board of Equalization, County-Assessed Properties Division, MIC:64, P.O. Box 942879, Sacramento, CA 94279-0064, which will determine whether more than one claim for such assessment relief has been made and, if so, will notify the appropriate Assessor(s).

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

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

**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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## FOR ASSESSOR'S USE ONLY

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

NAME OF ORGANIZATION

MAILING ADDRESS (number and street)

CITY, STATE, ZIP CODE

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

ASSESSOR'S PARCEL NUMBER

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

☐ YES ☐ NO

2. Was the property used exclusively and solely for rental housing and related facilities for tenants who are persons of low income as defined in section 50093 of the Health and Safety Code?

☐ YES ☐ NO

An affidavit affirming that the tenants' incomes do not exceed the limits provided by section 50093 of the Health and Safety Code:

☐ is attached ☐ will be provided within \_\_\_\_\_ days ☐ will be provided by the lessee (if this claim is filed by the lessor).

The exemption cannot be allowed without the income affidavit.

3. The property is leased and operated by a (check one):

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

☐ b. Public housing authority or public agency.

☐ c. Limited partnership in which the managing general partner has received a determination that it is a charitable organization under section 501(c)(3) of the Internal Revenue Code. If this box is checked, copies of the determination letter, the limited partnership agreement, and the Certificate of Limited Partnership (LP-1), including any amendments (LP-2), showing endorsement by the Secretary of State

☐ are attached ☐ will be submitted by the lessee. The exemption cannot be allowed without these documents.

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

NAME		TITLE
DAYTIME TELEPHONE ( )	EMAIL ADDRESS	

## CERTIFICATION

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

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

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**



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

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

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

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

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

1. That as \_\_\_\_\_,  
(title, such as president, etc.)

2. of the \_\_\_\_\_,  
(corporate or organization name)

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

4. for the property located at \_\_\_\_\_,  
(address of property, including zip code)

5. That this affidavit is made on behalf of the above organization in support of a claim for exemption for the **20** \_\_\_\_\_ - **20** \_\_\_\_\_ fiscal year. (Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

**ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME**

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


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

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

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

**CERTIFICATION**

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

SIGNATURE OF PERSON MAKING AFFIDAVIT 	TITLE	DATE
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A. LIST OF QUALIFIED HOUSEHOLDS

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

B. NUMBER OF UNITS SERVING LOWER-INCOME HOUSEHOLDS	EXAMPLE	ACTUAL
NOTE: The exemption percentage is the number of “units serving lower-income households divided by the total number of residential units. This percentage is applied to the entire property including “related facilities”.		
1. Number of residential units designated for use by or serving lower-income households.	80	
2. Total number of residential units.	100	
3. Percentage which the number of “units serving lower-income households” is of the total number of residential units. (BN1 / B2 above)	80% (80/100)	

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

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

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

### FISCAL YEAR

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

### A. LIST OF QUALIFIED HOUSEHOLDS

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

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

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

### B. NUMBER OF UNITS SERVING LOWER-INCOME HOUSEHOLDS

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

	<b>Example</b>
(1) The total number of households	80
(2) The total number of residential units	100
(3) The exemption calculation percentage is computed by dividing the lower-income units B(1) by the total number of units B(2)	80% (80/100)

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

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

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

Name(s) of Occupants:

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

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

1. Number of persons in family household (*see instructions*). \_\_\_\_\_
2. **The** family household income for the prior calendar year did not exceed \$ \_\_\_\_\_. (*Enter the amount of the income limit, shown below, for the number of persons in family household.*)

NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
--	--------------

1	\$
2	\$
3	\$
4	\$
5	\$
6	\$
7	\$
8	\$

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**CERTIFICATION**

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

SIGNATURE



TITLE

DATE

## (FAMILY HOUSEHOLD INCOME REPORTING FORM)

### GENERAL INFORMATION

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

### INSTRUCTIONS

#### FAMILY HOUSEHOLD INCOME

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

#### HOUSEHOLD INCOME

Income includes but is not limited to:

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

The following items shall not be considered as income:

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

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

**EXEMPTION OF LOW-INCOME TRIBAL HOUSING**

To receive the full exemption, this claim must be filed by 5:00 p.m., February 15.

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

\_\_\_\_\_  
(name of person making claim)who is filing this claim as, or on behalf of, the \_\_\_\_\_ of the property described  
herein, states: (tribe or tribally designated housing, owner and/or entity)

1. That as

\_\_\_\_\_  
(officer)

2. of the

\_\_\_\_\_  
(name of tribe or tribally designated housing entity)

3. the mailing address of which is

\_\_\_\_\_  
(give complete mailing address)

ZIP \_\_\_\_\_

4. the location of the property for which exemption is claimed is

\_\_\_\_\_  
(give complete address)

ZIP \_\_\_\_\_ Assessor's Parcel Number: \_\_\_\_\_

5. That this claim for exemption is made for the 20\_\_\_\_ - 20\_\_\_\_ fiscal year on the leased property described above.

6. That at least 30% of the housing are used for rental housing and related facilities for tenants who are persons of low income as defined in section 50079.5 of the Health and Safety Code or applicable federal, state, or local financial assistance agreements and the rents charged do not exceed the limits provided in section 50053 of the Health and Safety Code or applicable federal, state, or local financial assistance agreements. An affidavit by the claimant affirming that the tenants' incomes and rents do not exceed those limits is attached. The exemption cannot be allowed without the income affidavit.

7. That the property is owned and operated by an ☐ owner ☐ operator ☐ owner/operator☐ a federally recognized tribe (documentation required for first time filers)☐ a tribally designated housing entity (documentation required for first time filers) which is nonprofit and no part of those net earnings inure to the benefit of any private shareholder.

8. That there is a deed restriction, agreement, or other legally binding document requiring that at least 30% of the housing units are occupied by or held for occupancy by qualifying low-income tenants.

9. BOE-237-A, *Supplemental Affidavit for BOE-237, Housing — Lower-Income Households*, is also required to be filed with the Assessor under the provisions of sections 251 and 254 of the Revenue and Taxation Code for those tribes or tribally designated housing entities filing BOE-237, *Exemption of Low-Income Tribal Housing*.**FOR ASSESSOR'S USE ONLY**Received by \_\_\_\_\_  
(Assessor's designee)of \_\_\_\_\_  
(county or city)on \_\_\_\_\_  
(date)**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) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct and complete to the best of my knowledge and belief.*

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE

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

**SUPPLEMENTAL AFFIDAVIT FOR BOE-237 HOUSING —  
LOWER-INCOME HOUSEHOLDS ELIGIBILITY BASED ON  
FAMILY HOUSEHOLD INCOME (Yearly Filing)**

**This claim is filed for fiscal year 20 \_\_\_\_ - 20 \_\_\_\_.**  
(Example: a person filing a timely claim in January 2012 would enter  
"2012-2013.")

**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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This affidavit is required under the provisions of sections 251 and 254 of the Revenue and Taxation Code for those tribes or tribally designated housing entities filing form BOE-237, *Exemption of Low Income Tribal Housing*. This affidavit supplements the claim for exemption and must be filed with the Assessor. If you do not complete and file this form, it is grounds for denial of the exemption.

NAME OF PERSON MAKING AFFIDAVIT	TITLE
NAME OF TRIBE OR TRIBALLY DESIGNATED HOUSING ENTITY	
MAILING ADDRESS (CITY, STATE, ZIP CODE)	
ADDRESS OF PROPERTY (NUMBER AND STREET)	

**ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME**

Section 237 of the California Revenue and Taxation Code provides that tribal housing occupied by or held for lower-income households can qualify for an exemption from property taxes to the extent that incomes and rents of households residing therein do not exceed amounts listed below:

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

NOTE: In order to qualify all or a portion of the total property for the exemption:

- (1) you must have a signed statement for each household that qualifies (you keep the statement in case of further audit);
- (2) you must complete the report on the reverse of this form.

CERTIFICATION		
<i>I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.</i>		
SIGNATURE OF PERSON MAKING AFFIDAVIT	TITLE	DATE

**A. LIST OF QUALIFIED HOUSEHOLDS** (Complete or attach list showing desired information, use additional sheets if necessary)

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

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

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

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



INSTRUCTIONS FOR COMPLETION OF  
SUPPLEMENTAL AFFIDAVIT FOR BOE-237

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

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

A. LIST OF QUALIFIED HOUSEHOLDS

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

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

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

B. RECAP FOR ALL FAMILIES, ELIGIBLE, AND INELIGIBLE

The claimant must complete the "Recap" section of the affidavit for all households, eligible and ineligible, to show that at least 30% of the housing units are occupied or held by low-income tenants.

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

(Suggested Family Household Income Reporting Form for \_\_\_\_\_ )  
Tribal Housing Tax Exemption (Revenue & Taxation Code section 237

LOWER-INCOME HOUSEHOLDS  
STATEMENT OF HOUSEHOLD INCOME

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

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

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

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

1. Number of persons in family household (see instructions). \_\_\_\_\_
2. The family household income for the prior calendar year did not exceed \$ \_\_\_\_\_. (Enter the amount of the income limit, shown below, for the number of persons in family household.)

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

CERTIFICATION

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

SIGNATURE	TITLE	DATE
		

Suggested form for Tenant Verification of Income and Household Size for form BOE-237-A

## GENERAL INFORMATION

Section 237 of the California Revenue and Taxation Code provides that property used exclusively for providing housing for lower-income households can qualify for an exemption from property taxes. This form is maintained by the owner/operator of your housing to provide verification of eligibility for the exemption from property tax in case of audit by the Assessor. It is not a public record and the owner/operator of your housing is expected to protect its confidentiality.

## INSTRUCTIONS

### FAMILY HOUSEHOLD INCOME

1. Enter the **names** of the persons who are in your household. Also, enter address or unit number.
2. Enter on line 1 the **number** of persons who are in your household.
3. Enter on line 2 the income limit figure for the number of persons shown on line 1.
4. Sign the statement **if** your combined household income is the same as or less than the income limit. If your combined household income is more than the income limit, do not file this form.
5. Promptly return the statement to an officer or the manager of the organization on whose property you reside so the organization will have time to complete the form that must be filed with the Assessor.

### HOUSEHOLD INCOME

Income includes but is not limited to:

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

The following items shall not be considered as income:

- (1) Casual, sporadic, or irregular gifts.
- (2) Amounts specifically for or in reimbursement of the cost of medical expenses.
- (3) Lump sum additions to family assets, such as inheritances, insurance payments (including payments under health and accident insurance and workers' compensation), capital gains, and settlement for personal or property losses.
- (4) Amounts of educational scholarships paid directly to the student or educational institution and veteran benefits for costs of tuition, fees, books, and equipment.
- (5) The value of food coupons.
- (6) Payments received from the ACTION Agency, VISTA, Service Learning Programs, Special Volunteer Programs, National Older American Volunteer Program, Retired Senior Volunteer Program, Foster Grandparent Program, Older American Community Services Program, SCORE, and ACE.
- (7) Foster Child Care payments.
- (8) Amounts excludable under 42 U.S.C. §1382b(a)(7), reimbursement for underpayments of SSI or other payments under the Social Security Act.

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

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

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

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

**AFFIDAVIT FOR EXEMPTION OF WORK OF ART**

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

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Under the provisions of section 217, Revenue and Taxation Code, certain articles of personal property which have been made available for display in a publicly owned art gallery or museum, or in a museum regularly open to the public and operated by a nonprofit organization qualified for exemption under section 23701d of the Revenue and Taxation Code for a minimum period of 90 days during the 12-month period immediately preceding January 1, or for less than 90 days immediately preceding January 1 but which will be made available for 90 days during the 12-month period commencing with the first day the property was made available, shall be exempt from taxation.

NAME OF CLAIMANT

ADDRESS OF CLAIMANT

DAYTIME TELEPHONE NUMBER

(      )

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

NAME OF ART GALLERY OR MUSEUM IN WHICH THE PROPERTY WAS MADE AVAILABLE FOR DISPLAY

DIRECTOR'S OR OFFICER'S NAME

ADDRESS (Street, City, County, State, ZIP code)

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

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> ORIGINAL PAINTING            | <input type="checkbox"/> ORIGINAL SCULPTURE | <input type="checkbox"/> WORK OF THE FREE FINE ARTS (check below)  |
| <input type="checkbox"/> ORIGINAL MOSAIC              | <input type="checkbox"/> ORIGINAL STATUARY  | <input type="checkbox"/> ETCHING                                   |
| <input type="checkbox"/> ORIGINAL DRAWING OR SKETCHES |   | <input type="checkbox"/> LITHOGRAPH                                |
|   | <input type="checkbox"/> ENGRAVING          | <input type="checkbox"/> PRINTS MADE BY HAND TRANSFER PROCESS      |
|   | <input type="checkbox"/> WOODCUT            | <input type="checkbox"/> OTHER ORIGINAL WORK OF THE FREE FINE ARTS |

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

DO THE ITEMS DESCRIBED ABOVE INCLUDE ARTICLES OF UTILITY OR ARTICLES DESIGNED  
FOR INDUSTRIAL USE?

☐ YES ☐ NO

DOES CLAIMANT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE?

☐ YES ☐ NO

**CERTIFICATION OF CLAIMANT**

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

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE

E-MAIL ADDRESS

**CERTIFICATION OF MUSEUM DIRECTOR OR OFFICER**

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

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

SIGNATURE OF DIRECTOR OR OFFICER

TITLE

DATE

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

LOCATED AT (address)

E-MAIL ADDRESS

## PROVISIONS OF THE REVENUE AND TAXATION CODE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF CERTAIN AIRCRAFT

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

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

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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 *herein*, including any accompanying statements or *materials*, 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) under penalty of the laws of the State of California that the foregoing, and all information herein is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF DIRECTOR OR OFFICER

TITLE

DATE

▶

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

LOCATED AT (address)

EMAIL ADDRESS

## PROVISIONS OF THE REVENUE AND TAXATION CODE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

This claim must be filed annually 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.)

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If you no longer seek an exemption at this location, check ☐ 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 *herein*, including any accompanying statements or *materials*, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT

TITLE

DATE

EMAIL ADDRESS



**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.]



PROVISIONS OF THE REVENUE AND TAXATION CODE

252. VETERANS’ EXEMPTION. When making the first claim any person claiming the veterans’ exemption, or the spouse, legal guardian, or conservator of such person, or one who has been granted a power of attorney by such person, shall appear before the assessor, shall give all information required and answer all questions in an affidavit prescribed by the State Board of Equalization, and shall subscribe and swear to the affidavit before the assessor. The assessor may require other proof of the facts stated before allowing the exemption. In subsequent years the person claiming the veterans’ exemption, or the spouse, legal guardian, or conservator of such person, or one who has been granted a power of attorney by such person, may file the affidavit under penalty of perjury by mail. Where a claim is filed by a legal guardian or conservator of a person claiming the veterans’ exemption, or one who has been granted a power of attorney by such claimant, the person filing the affidavit shall declare that he has sufficient knowledge of the financial affairs of the claimant to give all information required and answer all questions in the affidavit under penalty of perjury.

252.1. VETERANS’ EXEMPTION; TRANSMITTAL OF DUPLICATE. Among other facts, the veterans’ exemption affidavit shall contain a statement, showing the claimant’s residence. When the affidavit is filed in a county other than the county of the claimant’s residence, it shall be filed in duplicate and the assessor shall transmit the duplicate copy to the assessor of the county of residence.

253. VETERANS’ EXEMPTION; MAKING AFFIDAVIT. If, because of active military service of the United States in time of war, sickness or other cause found to be unavoidable in the judgment of the assessor, an applicant for the veterans’ exemption is unable to attend in person before the assessor, and no deputy is available to go to the place where he is located, then the applicant may make and subscribe the affidavit before any person authorized to administer an oath. If, during time of war, the applicant is in active military service of the United States or of any nation with which the United States is allied, or is outside of the continental limits of the United States, or if the person entitled to the exemption is insane or mentally incompetent, a member of his immediate family, or his guardian, or legal representative, having personal knowledge of the facts required to be set forth, may appear before the assessor and may make and subscribe the affidavit on his behalf.

255. TIME TO FILE AFFIDAVITS. (a) Affidavits required for [the veterans’ 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.

261. RECORDATION REQUIREMENT.

(a) Except as otherwise provided in subdivisions (b) . . . as a prerequisite to the allowance of either the veterans’ or welfare exemption with respect to taxes on real property, the interest of the claimant in the property must be of record on the lien date in the office of the recorder of the county in which the property is located. Failure of the claimant to establish the fact of such recordation to the assessor constitutes a waiver of the exemption.

(b) A claimant for the veterans’ exemption who on the lien date has an interest in real property consisting of an unrecorded contract of sale may in lieu of the recordation pursuant to subdivision (a) furnish or show the contract to the assessor and file an affidavit with the assessor stating all of the following:

(1) That he purchased the real property pursuant to such unrecorded contract of sale.

(2) That under such unrecorded contract of sale he is obligated and responsible for the payment of the taxes.

273.5. VETERANS’ EXEMPTION; PARTIAL CANCELLATION OF TAX. (a) If a claimant for the veterans’ exemption for the 1976-77 fiscal year or any year thereafter fails to file the required affidavit with the assessor by 5 p.m. on February 15 of the calendar year in which the fiscal year begins, but files that claim on or before the following December 10, an exemption of the lesser of three thousand two hundred dollars (\$3,200) or 80 percent of the full value of the property shall be granted by the assessor.

PROVISIONS OF THE PENAL CODE

126. PUNISHMENT OF PERJURY. Perjury is punishable by imprisonment in the state prison for two, three or four years.

127. SUBORNATION OF PERJURY. Every person who willfully procures another person to commit perjury is guilty of subornation of perjury, and is punishable in the same manner as he would be if personally guilty of the perjury so procured.

129. FALSE RETURN REQUIRED TO BE UNDER OATH. Every person who, being required by law to make any return, statement, or report, under oath, willfully makes and delivers any such return, statement, or report, purporting to be under oath, knowing the same to be false in any particular, is guilty of perjury, whether such oath was in fact taken or not.

YOU MUST FILE THIS CLAIM FOR VETERANS’ EXEMPTION WITH THE ASSESSOR BY FEBRUARY 15.

CERTIFICATION	
I certify (or declare) under penalty of perjury under the laws of the State of California that I am the (legal guardian) (conservator) (attorney in fact) for_____ and that I have signed and filed this claim for a veterans’ exemption in that capacity. I further certify that I have sufficient knowledge of the financial affairs of _____ to give all information and to answer all questions in this affidavit, and that the foregoing and all the information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.	
SIGNATURE	DATE
<hr/>	
REMARKS: (enter number of applicable line)	
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RECEIPT — DO NOT DETACH

Provisions of the Revenue and Taxation Code:

252.1. DUPLICATE TRANSMITTED TO COUNTY OF RESIDENCE. Among other facts, the veterans’ exemption affidavit shall contain a statement, showing the claimant’s residence. When the affidavit is filed in a county other than the county of the claimant’s residence, it shall be filed in duplicate and the assessor shall transmit the duplicate copy to the assessor of the county of residence.

255. TIME TO FILE AFFIDAVITS. (a) Affidavits required for [the veterans’ 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.

273.5. LATE FILING. (a) If a claimant for the veterans’ exemption for the 1976-77 fiscal year or any year thereafter fails to file the required affidavit with the assessor by 5 p.m. on February 15 of the calendar year in which the fiscal year begins, but files that claim on or before the following December 10, an exemption of the lesser of three thousand two hundred dollars (\$3,200) or 80 percent of the full value of the property shall be granted by the assessor.

VETERANS’ EXEMPTION INFORMATION AND INSTRUCTIONS

(Read carefully)

California law provides for the exemption from taxation of the property to the amount of \$4,000 of a resident (a) who is serving in or has served in and has been discharged under honorable conditions from service in the Armed Forces in time of war or other specified time, (b) who is the unmarried widow or widower of a deceased veteran, or (c) who is the pensioned parent of a deceased veteran. The claimant must meet certain property ownership qualifications. No such exemption shall apply if (a) the unmarried veteran or unmarried pensioned parent owns property valued at \$5,000 or more, (b) a married veteran or married pensioned parent who, together with the spouse, owns property valued at \$10,000 or more, or (c) the unmarried widow or widower of a deceased veteran owns property in excess of \$10,000. Special provisions regarding exemptions for a veteran who, because of injury or disease incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled are not covered in these instructions; a veteran with the above described injuries, or the unmarried widow or widower of such a veteran, should file BOE-261-G, Disabled Veterans’ Property Tax Exemption.

Beginning in 1981 property was assessed at its full value instead of 25 percent of its value as in prior years, yet the \$5,000 (\$10,000) limitation has not been changed. In determining whether the \$5,000 (\$10,000) limitation disqualifies a claimant the current statute (section 205.1, Revenue and Taxation Code) provides that whenever assessed value is used to determine eligibility, 25 percent of the assessed value of taxable real and personal property and the market value of nontaxable personal property are to be used in order to maintain the same proportionate values as in prior years. Therefore, 25 percent of the assessed value is used for items listed in questions 3, 4, and 5, the taxable portion of your business (question 6), and the taxable items listed in question 13. The market value is used for items listed in questions 7, 8, 9, 10, 11, 12, the nontaxable portion of your business which may now include inventory or livestock (question 6), and the nontaxable items listed in question 13. The amount of encumbrance on property cannot be deducted in determining the value of the property.

The claim for exemption must be filed at the Assessor’s Office by 5 p.m. on February 15 or mailed by that date. The lesser of \$3,200 or 80 percent of the full value of the property will be granted if the claim is filed between February 16 and December 10 of the calendar year in which the fiscal year begins.

Exemption may be allowed only upon (1) personal property assessed to the person entitled to the exemption, (2) real property recorded in the name of the claimant or in the names of the claimant and spouse as of the lien date, and (3) real property being purchased under an unrecorded contract of sale where the claimant furnishes or shows the contract to the Assessor and files an affidavit that **they** purchased the property under such contract and is responsible under the contract for payment of the taxes. In addition, if the claimant is married and does not own property eligible for the full amount of the exemption, property of the spouse may be exempt for the unused balance of the exemption.

CLAIMANTS WITH MORE THAN ONE TAXABLE PROPERTY

Passage of the Property Tax Relief Act of 1972 makes the choice of the property against which the veterans’ exemption is allowed when a claimant has more than one taxable property much more important than it previously was. A \$7,000 homeowners’ exemption is available to owner-occupants on January 1 each year of a single living unit, whether in a separate or a multiple-unit structure. It provided, however, that the homeowners’ exemption and the veterans’ exemption were not allowable on the same property. Anyone who is eligible for a veterans’ exemption and owns taxable property other than his or her principal place of residence, whether in this county or elsewhere in California, will find it to his or her advantage to claim the veterans’ exemption on such other property. For example, if you own and occupy a home assessed at \$14,000 and own other property assessed at \$2,000, you may claim the homeowners’ exemption on the home and the veterans’ exemption on the other property. If both claims are approved, your total exempt assessed value will be \$9,000 (\$7,000 on the home plus \$2,000 on the other property) rather than the \$4,000 that would be exempt if you claimed the veterans’ exemption on your home. See instructions for question 14.

CLAIMANTS WITH ONLY ONE TAXABLE PROPERTY

If your dwelling is the only taxable property you own or are purchasing and is your principal place of residence, you will find it to your advantage to claim the \$7,000 homeowners’ exemption. If the property you own is not eligible for the homeowners’ exemption or it is not your principal place of residence, file your veterans’ exemption claim. To become eligible for the homeowners’ exemption, obtain a copy of the form on which to claim this exemption from the Assessor, complete it, and file it with the Assessor by February 15.

Check yes or no wherever boxes for such entries are provided. Where dollar amounts are to be entered, show amounts as of 12:01 a.m., January 1.

Question 1. MY LEGAL RESIDENCE ON JANUARY 1 WAS — Enter street number, city, state and zip code where you live when not called elsewhere for labor or other special or temporary purposes and a telephone number where you can be reached. There can be only one legal residence. The intent of the applicant that a certain place is his residence must be coupled with the substantial physical presence of the applicant at that place. However, a person serving in the armed forces does not lose residence by reason of being stationed outside of the state of his or her residence. Likewise, the fact that a member of the armed forces is present in California does not make him a legal resident. A member not claiming residence in the State of California should not complete this form, but should complete the form BOE-261-D, Soldier’s and Sailor’s Civil Relief Act Declaration, which can be obtained from the Assessor.

Question 2. I AM SINGLE, MARRIED, WIDOW, WIDOWER, LEGALLY SEPARATED, DIVORCED, PENSIONED PARENT. MY SPOUSE’S NAME IS — Check the appropriate box. Check “Divorced” only if the decree is final. If you are a married man, enter the first name, initial, and maiden name of your wife. The pension referred to here is based upon the service of a deceased veteran.

Question 3. REAL ESTATE LOCATED IN \_\_\_\_\_ COUNTY — All your parcels in this county must be listed here. If parcel numbers are preprinted in this question, you need only check the accuracy of those numbers listed and add any that have been omitted. If parcel numbers are not preprinted, enter the parcel number from your tax bill. If you do not have a parcel number, enter the legal description of the property, listing either the section, township, and range, or the lot, block, and tract, or the metes and bounds description from your deed. (Unless otherwise requested, the Assessor will allow the exemption on properties in the order in which they are listed in the answer to this question.) If you desire that the exemption be applied to other property, you must check one of the boxes in question 14.

Question 4. REAL ESTATE LOCATED OUTSIDE \_\_\_\_\_ COUNTY — All your parcels outside this county must be listed here. Enter the name of the county seat and the name of the state as well as the parcel number (if any) or other legal description in sufficient detail so that the property can be identified. If the property is located in California, enter the assessed value if known (from a tax bill); if located outside the State of California, enter the market value of the property.

Question 5. BOAT/AIRCRAFT — Enter the California C.F. number of the boat or the F.A.A. number of the aircraft. Show location information in sufficient detail so that the boat or aircraft can be located by a field deputy.

Question 6. INTEREST IN AN UNINCORPORATED BUSINESS OR FARM — Enter the name and the address of the business or the address of the farm in sufficient detail so that the business or agricultural property statement can be located by the Assessor. If you are a partner, enter the combined interest of yourself and your spouse in the business or farm, such as 50%, 33 1/3%, etc. Whether requested by the Assessor or not, you must file a Business or Agricultural Property Statement with the Assessor of the county in which the property is located. Your business vehicles should be reported in question 10. The value of your interest in an incorporated business should be reported in question 9. Because inventory, business cash on hand, checking accounts, accounts receivable, and other nonassessable business assets are not included in the business or agricultural property statement, you should compute and enter the appropriate amount in the space provided. If you have cattle, sheep, or racehorses that have not been reported to the Assessor on a property statement or the annual racehorse tax forms, list in the “Remarks” section the number of cattle and sheep by type, age, and sex and the name and location of each racehorse. The value of the animals listed in the “Remarks” section should not be included in the amount entered in answer to question 6; the Assessor will determine the value of these animals.

Question 7. MY HOUSEHOLD FURNISHINGS AND PERSONAL EFFECTS ARE LOCATED AT — Enter the street address and city or other specific location. A post office box number is not acceptable.

Question 8. REPORT ALL CASH IN POSSESSION, IN SAFE DEPOSIT BOXES, AND IN PERSONAL CHECKING AND SAVING ACCOUNTS IN BANKS, SAVINGS AND LOAN, BUILDING AND LOAN, POSTAL SAVINGS, CREDIT UNIONS, ETC. — Enter the total amount of all funds placed in the above or similar type organizations; include cash in your possession or place of safekeeping. Do not include the same amounts covered in question 6. If these are joint accounts with persons other than your spouse, give details in the “Remarks” section.

Question 9. STOCKS AND BONDS (listed or unlisted), INCLUDING MUTUAL FUNDS AND U.S. BONDS — Enter the name of the issuing corporation or government, quantity held, market value as of the close of business the end of December (12:01 a.m., January 1) and the total value of the stocks or bonds; attach a separate sheet if needed. If your own business is incorporated, enter the market value of the shares which you own as of 12:01 a.m., January 1.

Question 10. AUTOMOBILES, TRUCKS, TRAILERS, MOTORCYCLES, ETC.: REGISTERED IN MY NAME, MY SPOUSE’S NAME, OR NAME OF MY BUSINESS — List the registered owner correctly. If the automobile is owned by two or more people, as in the case of a partnership, your proportionate share of the value will be used. The Assessor determines the value based on the information furnished. The license fee and the class can be found on the registration slip of the vehicle. If a trailer, show total fees in “License Fee” column and size of unit in “Model” column. Where applicable, indicate a double-unit mobile home by writing “dble” to the left of the name of the registered owner. List unlicensed vehicles (mini-bikes, dune buggies, snowmobiles, etc.) in the “REMARKS” area; show year, make, model, and cost.

Question 11. MONEY OWED TO ME AND/OR MYSPOUSE ON MORTGAGES, TRUST DEEDS, PERSONAL LOANS, ETC. — Enter the face value of debts owed to you or your spouse less any repayments to and including the last day in December. If in your opinion, the debts have a present cash value less than this amount, explain in the “Remarks” section.

Question 12. CASH OR LOAN VALUE (NOT FACE VALUE) OF LIFE INSURANCE POLICIES — Include each policy which can be cashed in by you or your spouse, whether or not you desire to cash it in or obtain a loan, and whether or not either of you is the insured or the beneficiary. You may determine the amount of cash or loan value by referring to the table provided in your policy. Take the figure (usually stated as a certain amount per \$1,000 of insurance) for the current anniversary date and multiply it by the number of multiples of \$1,000 in the face amount of the policy. From this amount, deduct any indebtedness to the company on or secured by the policy.

Question 13. ANY OTHER INVESTMENTS OR INTERESTS IN PROPERTY. IF YES, SHOW TYPE, LOCATION, AND VALUE OF EACH ITEM ON THE REVERSE SIDE — List on the reverse side of the form any other property not included in questions 3-12. On the front of the form enter the total value of the items listed on the reverse side. Examples of items that might be entered are: 1. Livestock not reported in question 6; 2. Riding horses; 3. Cabin on government or other leased land; 4. Furniture or goods in a warehouse; 5. Property owned in part by other than the claimant or spouse (explain); 6. Membership in country clubs and similar organizations where the membership can be sold for cash; 7. Funds or property held in your name or for your account or benefit by a trustee when you have the power to revoke the trust; 8. Interest in pension or retirement funds and profit-sharing plans to the extent such interest can be withdrawn or otherwise used without interruption in employment.

Question 14. I ELECT TO HAVE THE VETERANS’ EXEMPTION APPLIED TO — After reading the paragraph on the previous page headed “Claimants with more than one taxable property,” insert numbers in the boxes to indicate the order in which you wish the veterans’ exemption applied. If you wish the exemption applied to property located outside this county, you must contact the Assessor of this county and complete an additional form. Taxable properties to which the exemption may be applied are those located in California and reported in answer to questions 3, 4, and 5, part of those reported in answer to question 6 and possibly some of those reported in answer to question 13. Non-veterans as well as veterans are exempt from taxation on items reported in answer to questions 7 to 12, inclusive, and some items that claimants would report in answer to questions 6 and 13; the veterans’ exemption need not be applied to these properties.

CERTIFICATION — The claim may be signed (a) by the person entitled to the exemption (the veteran, the veteran’s widow or widower, the veteran’s pensioned mother, or the veteran’s pensioned father), (b) the claimant’s spouse, or (c) a legal guardian or conservator of the claimant or one granted a power of attorney by the claimant. A member of the veteran’s immediate family other than the spouse (such as parent, child, brother, or sister) may sign only under one or more of the following conditions; (a) the veteran is in active military service of the United States or an allied nation during time of war, (b) the veteran is outside the continental limits of the United States, (c) the veteran is insane or mentally incompetent. When a claim is signed by a legal guardian or conservator or a person holding power of attorney, the agent should sign **their** own name and enter **their** legal capacity below the signature; **they** should then complete the certificate on the back of the claim form.



## 2026 CLAIM FOR DISABLED VETERANS' PROPERTY TAX EXEMPTION

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

CLAIMANT NAME AND MAILING ADDRESS <i>(Make necessary corrections to the printed name and mailing address)</i> <div style="border: 1px solid black; height: 100px; margin-top: 10px;"></div>		<div style="border: 1px solid black; padding: 5px;"> <b>FOR ASSESSOR'S USE ONLY</b>             DATE RECEIVED _____            APPROVED <input type="checkbox"/>      DENIED <input type="checkbox"/>            REASON FOR DENIAL            _____            _____         </div>	
		ASSESSOR'S PARCEL NUMBER _____	
CLAIMANT'S NAME		SOCIAL SECURITY NUMBER	
SPOUSE'S NAME		SOCIAL SECURITY NUMBER	
STREET ADDRESS OF DWELLING (IF DIFFERENT FROM MAILING ADDRESS)	CITY	ZIP CODE	
IF THE CLAIMANT IS AN UNMARRIED SURVIVING SPOUSE, ENTER THE NAME OF THE VETERAN AS SHOWN ON THE DISCHARGE DOCUMENTS		SOCIAL SECURITY NUMBER	

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

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

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

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

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

## STATEMENTS

This claim is for:

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

If you received the Disabled Veterans' Exemption last year and are filing this form solely to claim the Low-Income Exemption, check here ☐ and proceed directly to item 4.

1. a. When did you acquire this property? \_\_\_\_\_  
(month/day/year)

b. Date you occupied or intend to occupy this property as your principal residence: \_\_\_\_\_  
(month/day/year)

c. Have you claimed the Disabled Veterans' Exemption or Homeowners' Exemption on another residence? ☐ Yes ☐ No

Date Moved/Sold/Transferred from the other residence \_\_\_\_\_

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

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

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

City: \_\_\_\_\_ County: \_\_\_\_\_

2. a. **Effective** date of 100% disability or unemployability rating from the USDVA\*: \_\_\_\_\_

b. Date of notice from USDVA\* of the 100% rating (must include proof of rating): \_\_\_\_\_

\*United States Department of Veterans Affairs

3. The basis for this claim is (please check the appropriate boxes):

a. ☐ Blind in both eyes (*blind* means having a visual acuity of 5/200 or less, or concentric contraction of the visual field to 5 degrees or less; proof is attached);

b. ☐ Disabled because of loss of use of 2 or more limbs (*loss of the use of a limb* means that the limb has been amputated, or its use has been lost by reason of ankylosis, progressive muscular dystrophies, or paralysis; proof is attached);

c. ☐ Totally disabled as a result of a service-connected ☐ injury or ☐ disease (*totally disabled* means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation);

d. ☐ Unmarried surviving spouse of a deceased veteran who during their lifetime qualified for this exemption or who would have qualified for this exemption under the laws effective on January 1, 1977 (January 1, 1979, for disease) except that the veteran died prior to January 1, 1977 (January 1, 1979, for disease). Disability: ☐ blindness; ☐ loss of use of two or more limbs; ☐ total disability because of injury; or ☐ total disability because of disease (*check applicable box*; proof of disability, copy of marriage certificate, and copy of death certificate must be submitted to the Assessor).

My spouse died on: \_\_\_\_\_  
(month/day/year)

e. ☐ Unmarried surviving spouse of a person who, as a result of service-connected injury or disease, died while on active duty in the military service or after being discharged in other than dishonorable conditions (copy of marriage certificate, proof that the cause of death was service-connected, dates of service, and copy of death certificate or report of casualty must be submitted to the Assessor).

My spouse died on: \_\_\_\_\_  
(month/day/year)

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

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

## CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM

DATE

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

EMAIL ADDRESS

( )

## GENERAL INFORMATION

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

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

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

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

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

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

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

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

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

### DEADLINES FOR TIMELY FILINGS

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

If a late filed claim is made for the Low-Income Exemption, subsequent to a timely filed claim for the Basic Exemption, a claimant shall qualify for 90 percent or 85 percent of the additional exemption amount, depending upon the filing date:

(\$150,000 - \$100,000 = \$50,000 x 90% = \$45,000 additional exemption amount allowed.)

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

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

## INSTRUCTIONS

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

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



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

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

### INSTRUCTIONS FOR STATEMENTS

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

Item 2. Please answer the applicable questions.

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

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

#### Household Income (section 20504)

*Household income* means all income received by all persons of a household while members of such household. Include only the income of persons who were members of the household during the calendar year prior to the year of this claim (if the claim is for 2012, the income would be for the calendar year 2011.)

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

#### A. Household income includes:

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

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

#### B. Adjustments to Income

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

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

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

## EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Basic Exemption	Low-Income Exemption	Low-Income Household Limit
<b>2026</b>	\$180,671	\$271,009	\$81,131
2025	\$175,298	\$262,950	\$78,718
2024	\$169,769	\$254,656	\$76,235
2023	\$161,083	\$241,627	\$72,335
2022	\$149,993	\$224,991	\$67,355
2021	\$147,535	\$221,304	\$66,251
2020	\$143,273	\$214,910	\$64,337
2019	\$139,437	\$209,156	\$62,614
2018	\$134,706	\$202,060	\$60,490
2017	\$130,841	\$196,262	\$58,754
2016	\$127,510	\$191,266	\$57,258
2015	\$126,380	\$189,571	\$56,751
2014	\$124,932	\$187,399	\$56,101
2013	\$122,128	\$183,193	\$54,842

NOTE: The exemption is up to the amount listed and not a combination of Basic & Low Income. The exemption amount allotted may also be impacted by the overall assessed value and ownership percentage of the qualifying veteran(s) or unmarried surviving spouse(s).

# 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 by 5:00 p.m., 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 only

and 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.

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 herein, including any accompanying statements or materials, 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

**LESSORS' EXEMPTION CLAIM**

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

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

**This claim must be filed by 5:00 p.m.,  
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.
- ☐ Yes ☐ No **The exemption inures to the benefit of the lessee, and the lessee receives a reduction in rental payments or a refund in an amount equal to the reduction in taxes after they have been paid. See sections 202.2 and 206.2 of Revenue and Taxation Code.**

**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information *herein*, including any accompanying statements or *materials*, is true, correct, and complete 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 **herein**, including any accompanying statements or **materials**, is true, correct, and **complete** 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

**QUALIFIED LESSORS' EXEMPTION CLAIM**

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

**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)

To receive one time reporting treatment for the exemption, this claim must be filed with the Assessor within 120 days of the commencement date of the lease.

**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		

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

☐ Yes ☐ No As used herein a qualifying institution is one whose property qualifies for the free public library, free museum, public school, community college, state college, state university, University of California, or nonprofit college property tax exemption.

☐ Yes ☐ No The lessee institution has the option at the end of the lease term of acquiring the above property described in the lease for \$1 (one dollar) or any other nominal sum.

**Important:** A lessee's affidavit, in which the lessee attests to the above statement(s) is provided. Failure to submit/complete the lessee's affidavit will result in denial of one time reporting treatment for the exemption. A separate affidavit is required of each lessee.

**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information *herein*, including any accompanying statements or *materials*, is true, correct, and complete 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**



THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

**LESSEES' EXEMPTION CLAIM**

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

PROPERTY **USED EXCLUSIVELY FOR PUBLIC SCHOOLS, COMMUNITY  
COLLEGES, STATE COLLEGES, STATE UNIVERSITIES, OR  
UNIVERSITY OF CALIFORNIA** [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 **by 5:00 p.m.**, 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 **herein**, including any accompanying statements or **materials**, is true, correct, and complete 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**

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 **by 5:00 p.m.**, 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 **herein**, including any accompanying statements or **materials**, is true, correct, and **complete** 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 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 *herein*, including any accompanying statements or *materials*, is true, correct, and *complete* 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: \_\_\_\_\_

CORPORATE NAME OF THE COLLEGE

MAILING ADDRESS

DAYTIME TELEPHONE NUMBER

( )

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

WEBSITE ADDRESS

ASSESSOR'S PARCEL NUMBER (APN) 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.

APN/PARCEL	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.

13. If this is leased property, does the lease or rental agreement specifically provide that the exemption is taken into account, in fixing the terms of the agreement, the lessee shall receive a reduction in rental payments or a refund thereof, if already paid, in an amount equal to the reduction in taxes? (Please provide a full copy of the lease agreement with all amendments to the Assessor's office).

☐ YES ☐ NO

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.

#### 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 **herein**, including any accompanying statements or **materials**, 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**

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

NAME AND MAILING ADDRESS

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

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To receive the full exemption, this claim must be filed by 5:00 p.m., February 15.

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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) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, 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 other building sites, excluding mausolea and columbaria: \_\_\_\_\_  
Number of acres of developed roads and parking areas: \_\_\_\_\_  
Number of acres for walkways and gardens: \_\_\_\_\_  
Number of acres of land used for all other cemetery uses: \_\_\_\_\_

**Noncemetery uses:**  
Number of acres not developed (unused): \_\_\_\_\_  
Number of acres of land used for other purposes, including buildings: \_\_\_\_\_

Number of acres of land used for mausolea: \_\_\_\_\_  
Total number of mausolea: \_\_\_\_\_  
Number of acres of land used for columbaria: \_\_\_\_\_  
Total number of columbaria: \_\_\_\_\_

Total acres of parcel: \_\_\_\_\_  
*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.*

<b>1. MAUSOLEA</b>	Total Number	Number Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			

<b>2. MAUSOLEA</b>	Total Number	Number Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			

<b>3. MAUSOLEA</b>	Total Number	Number Sold	Unsold Inventory
Indoor Crypts (spaces)			
Outdoor Crypts (spaces)			
Niches			

<b>1. COLUMBARIA</b>	Total Number	Number Sold	Unsold Inventory
Niches			

<b>2. COLUMBARIA</b>	Total Number	Number Sold	Unsold Inventory
Niches			

<b>3. COLUMBARIA</b>	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.

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

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

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

(Example: a claimant filing a timely claim in January 2017 would enter "2017-2018.")

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

LEGAL NAME OF ORGANIZATION

MAILING ADDRESS (number and street)

CITY, STATE, ZIP CODE

WEBSITE ADDRESS (if any)

CORPORATE OR LLC ID NO. (if any)

FEIN/EIN

CHECK ANY OF THE FOLLOWING ITEMS THAT HAVE BEEN CHANGED WITHIN THE LAST YEAR: ☐ MAILING ADDRESS ☐ ORGANIZATION NAME☐ ORGANIZATION'S FORMATIVE DOCUMENT (an amendment to articles of incorporation, constitution, trust instrument, or articles of organization, etc.)

ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC) NO: \_\_\_\_\_

Provide a copy of the certificate issued by the State Board of Equalization (Board) and a copy of the Finding Sheet issued by the Board.

If you do not have an OCC, have you filed a claim for an OCC with the Board?

☐ Yes ☐ No If No, see the instructions page for information regarding obtaining an OCC

PRIOR YEAR FILINGS

Has the organization filed for the welfare exemption on any property in this county in prior years? ☐ Yes ☐ No If Yes, state latest year filed: \_\_\_\_\_**1. IDENTIFICATION OF PROPERTY**

a. ADDRESS OF PROPERTY (number and street, including suite/unit number if applicable)

CITY

ASSESSOR'S PARCEL/ASSESSMENT NUMBER(S)

b. Is this a new location this year? ☐ Yes ☐ No c. When was the property put to exempt use (MM/DD/YYYY)?

d. Property owned by the claimant for which claimant seeks exemption (check applicable boxes):

☐ Real Property:☐ Personal Property☐ Taxable Possessory Interest☐ Land☐ Buildings and Improvements☐ New Construction in Progress**2. REAL PROPERTY.** If claiming an exemption on real property, provide:

a. Date property acquired (MM/DD/YYYY):

b. **Land.** Area in acres or square feet:c. **Building and Improvements.** Building number or name, number of floors:d. **Use.** Describe primary and incidental use of the property:

e. Real property leased, rented, or used by others (since January 1 of the prior year)

Is any portion of the real property identified under Section 1 used or operated part-time or full-time by some person or organization other than the claimant?

☐ Yes ☐ No If **Yes**, please submit BOE-267-O.**3. PERSONAL PROPERTY.** If claiming an exemption on personal property, provide:

a. Description (type) of the property:

b. **Use.** Describe primary and incidental use of the property:

c. Personal property owned by the claimant that is leased, rented, or used by others (since January 1 of the prior year)

Is any portion of the personal property identified under Section 1 used or operated by another party?

☐ Yes ☐ No If **Yes**, attach a description of the property, its use, the name of the user, the amount received by you (if any), and a copy of the lease or agreement.

d. Equipment leased or rented from another person or organization (since January 1 of the prior year)

Is any portion of the equipment or other property at the location identified under Section 1 leased, rented, or consigned from another person or organization?

☐ Yes ☐ No If **Yes**, attach a list of the equipment and other property, description of property, and name of whom you lease/rent the property from. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity. If owned by a tax exempt organization, the property may be eligible for the welfare exemption.**4. TAXABLE POSSESSORY INTEREST.** If claiming an exemption on a taxable possessory interest, attach a copy of the current lease agreement and provide:

a. Name of the public owner (local, state, or federal agency) of the land, buildings, and/or improvements:

b. Description of the type of property that is leased from the public owner:

c. **Use.** Describe primary and incidental use of the property:

**5. USE OF PROPERTY****a. Operation of a store, thrift shop, or other facility** (since January 1 of the prior year)

(1) Is any portion of the property identified under Section 1 used to operate a store, thrift shop, or other facility that sells goods to members of the organization or to the general public?

☐ Yes ☐ No If **Yes**, (A) list the hours per week the business is operated and (B) describe the type of goods sold:

(2) Is the property used as a thrift shop as part of a planned, formal rehabilitation program?

☐ Yes ☐ No If **Yes**, submit BOE-267-R.

**b. Living Quarters** (since January 1 of prior year)

Is any portion of the property identified under Section 1 used for living quarters (other than low-income or elderly or handicapped housing)?

☐ Yes ☐ No If **Yes**, describe that portion. Submit documentation that the housing is incidental to and reasonably necessary for the exempt purposes of the organization. If living quarters are associated with a rehabilitation program, submit BOE-267-R.

**c. Low-Income Housing**

Is any portion of the property identified under Section 1 used as low-income housing?

☐ Yes ☐ No If **Yes**, submit BOE-267-L if owned by a nonprofit organization or limited liability company; submit BOE-267-L1 if owned by a limited partnership.

**d. Elderly or Handicapped Housing**

Is any portion of the property identified under Section 1 used as a facility for the elderly or handicapped?

☐ Yes ☐ No If **Yes**, submit BOE-267-H, unless care or services are provided or the property is financed by the federal government under, including but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws. Submit documentation on the type of financing or care/services provided.

**6. UNRELATED BUSINESS TAXABLE INCOME**

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

☐ Yes ☐ No If **Yes**, attach each of the following:

1. The organization's information and tax returns filed with the Internal Revenue Service for the preceding fiscal year.
2. A statement setting forth the amount of time devoted to the organization's income producing and non-income producing activities, and, where applicable, a description of the portion of the property on which those activities are conducted.
3. A statement listing the specific activities which produce the unrelated business taxable income.
4. A statement setting forth the amount of income of the organization that is attributable to activities in the state and is exempt from income or franchise taxation, and the amount of total income of the organization that is attributable to activities in the state.

**7. EXPANSION**

Do you contemplate any capital investment in the property within the next year? ☐ Yes ☐ No If **Yes**, explain:

**8. FINANCIAL STATEMENTS**

Claimant must attach a copy of its operating statement (income and expenses) and balance sheet (assets and liabilities), which relate exclusively to the property identified under Section 1, for the calendar or fiscal year preceding the claim year.

**9. OTHER - EXEMPT ACTIVITY AND USE**

Please check all boxes that are applicable:

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

☐ Yes ☐ No The property is used or operated by the owner or by any other person or organization so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of the business or profession.

☐ Yes ☐ No The property is used by the owners, operators, or members for fraternal or lodge purposes, or for social club purposes except where such use is clearly incidental to a primary religious, hospital, scientific, or charitable purpose.

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

NAME		TITLE
DAYTIME TELEPHONE ( )	EMAIL ADDRESS	

**CERTIFICATION**

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

SIGNATURE OF CLAIMANT ▶	TITLE
NAME OF PERSON MAKING CLAIM	DATE

**INSTRUCTIONS FOR CLAIM FOR WELFARE EXEMPTION (FIRST FILING)****EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS 4(b) AND 5 OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 214, 254.5 AND 259.5 OF THE REVENUE AND TAXATION CODE**

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

**FILING OF CLAIM**

A claim for the Welfare Exemption must be filed with the Assessor by the organization owning the property or, in the case where the real property is leased from a public owner (any local, state, or federal government agency), by the lessee organization having a taxable possessory interest<sup>1</sup> in the real property. Real property includes land and improvements. An officer or duly authorized representative of the organization filing the claim must sign the claim form. A separate claim form must be completed and filed for each property location for which exemption is being sought.

The organization filing the claim must provide information on all uses of the property, including information on use by other organizations or persons. Each claim must contain supporting documents, including financial statements.

**ORGANIZATIONAL CLEARANCE CERTIFICATE**

An organization seeking the Welfare Exemption shall file with the State Board of Equalization (Board) a claim for an Organizational Clearance Certificate (OCC). The Board reviews each claim to determine whether the organization meets the requirements of Revenue and Taxation Code section 214<sup>2</sup> and issues a certificate to claimants that meet these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid OCC. However, your organization may file a claim for exemption with the Assessor, even if the claimant has not yet received the certificate from the Board. If the claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the OCC from the Board.

To request an OCC, nonprofit organizations must file BOE-277 and limited liability companies must file BOE-277-LLC. These forms are available on the Board's website ([www.boe.ca.gov](http://www.boe.ca.gov)) or by contacting the Exemptions Section at 1-916-274-3430.

**RECORDATION REQUIREMENT**

Section 261 requires that an organization claiming the Welfare Exemption for its real property must have recorded its ownership interest as of the lien date (12:01 a.m., January 1) in the recorder's office of the county in which the property is located. A claimant which, on the lien date has a **possessory interest in publicly owned land, owns water rights, or owns improvements on land owned by another** may in lieu of recordation file a copy of the document giving rise to that possessory interest or water rights or file a written statement attesting to the separate ownership of those improvements with the Assessor. Failure to establish the fact of such recordation to the Assessor constitutes a **waiver** of the exemption.

**TIME FOR FILING**

To receive the full exemption, the claimant must **file a claim each year on or before February 15**. Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. (For real property acquired after the January 1 lien date, to receive full exemption, the claim must be filed within 90 days from the first day of the month following the month in which the property was acquired, or by February 15 of the following calendar year, whichever occurs earlier. Refer to section 271.) The combined tax, penalty and interest may not exceed \$250.

**BOARD-PREScribed FORMS REFERENCED ON THE CLAIM FORM AND IN THE INSTRUCTIONS**

BOE-267-A, *20\_\_ Claim For Welfare Exemption (Annual Filing)*

BOE-267-H, *Welfare Exemption Supplemental Affidavit, Housing – Elderly Or Handicapped Families*

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

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

BOE-267-O, *Welfare Exemption Supplemental Affidavit, Organizations And Persons Using Claimant's Real Property*

BOE-267-R, *Welfare Exemption Supplemental Affidavit, Rehabilitation – Living Quarters*

BOE-277, *Claim For Organizational Clearance Certificate – Welfare Exemption*

BOE-277-LLC, *Claim For Organizational Clearance Certificate – Welfare Exemption – Limited Liability Company*

**ADDITIONAL INFORMATION**

In accordance with Revenue and Taxation Code section 254.5(b)(2), the assessor may institute an audit or verification of the property's use to determine whether both the owner and user of the property meet the requirements of Revenue and Taxation Code section 214.

<sup>1</sup> A taxable possessory interest is defined as the taxable interest held by a private possessor in publically owned real property. (See Assessors' Handbook, Section 510, *Assessment of Taxable Possessory Interests* (Dec. 2002), page 1.)

<sup>2</sup> All further statutory references are to the Revenue and Taxation Code, unless otherwise specified.



**COMPLETION OF CLAIM FORM**

**All questions must be answered.** Failure to answer all questions and provide requested information may result in denial of your claim. Use "not applicable" where needed. The following information is provided to assist you in answering specific questions on your claim.

The fiscal year for which exemption is being sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2017 would enter "2017-2018"; a "2016-2017" entry on a claim filed in February 2017 would signify that a late claim was being filed for the preceding fiscal year.

**Section 1. IDENTIFICATION OF PROPERTY**

Identify the situs location (address and city), and Assessor's Parcel/Assessment Number of the property owned for which you are seeking exemption; when the property was put to exempt use; and check the appropriate box(es) to indicate type(s) of property. Claimant is responsible for completing sections 2 through 4 depending on which box(es) are checked under section 1(d). Refer to P3 for the definition of real property and taxable possessory interest. Personal property is defined as all property except real property, such as office furniture, computers, and equipment.

**Section 2. REAL PROPERTY** Complete only if "Real Property" was checked under Section 1(d).

- (a) If the exemption is being claimed for real property, enter the date on which the property was acquired.
- (b) Indicate the area and the unit of measurement used (acres or square feet).
- (c) List all buildings and improvements on the land, using additional sheets if necessary.
- (d) Describe the primary use which should qualify the property for exemption and the incidental use(s) of the property since January 1 of the prior year.
- (e) If **Yes**, submit BOE-267-O, to provide information on every user of your real property.

**Section 3. PERSONAL PROPERTY** Complete only if "Personal Property" was checked under section 1(d).

Describe the type of personal property, and the primary use and incidental use(s) of the property since January 1 of the prior year. If yes to (c) or (d), then provide requested information.

**Section 4. TAXABLE POSSESSORY INTEREST** Complete only if "Taxable Possessory Interest" was checked under section 1(d).

Attach a copy of the current lease agreement, identify the public owner (local, state, or federal agency) of the publically owned land, buildings and/or improvements, and describe the type of property that is leased from the public owner.

**Section 5. USE OF PROPERTY**

- (a)(1) If **Yes**, describe in sufficient detail to determine the volume of business and the hours open for business since January 1 of the prior year. If a business operation located on the listed parcel has been deliberately omitted because you do not desire the exemption on the business, so state.
- (a)(2) If **Yes**, submit BOE-267-R.
- (b) If **Yes**, describe the portion of the property used for living quarters. Submit documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers. Include a statement as to why such housing is incidental to and reasonably necessary for the exempt purpose of the organization and the occupant's role or position in the organization. (This question is not applicable where the exempt activity is providing housing, for example, homes for aged, youth, or mentally or physically disabled.) If living quarters are associated with a rehabilitation program, submit BOE-267-R.
- (c) If **Yes**, submit BOE-267-L if owned by a nonprofit organization or limited liability company; submit BOE-267-L1 if owned by a limited partnership.
- (d) If **Yes**, submit BOE-267-H, unless care or services are provided or the property is financed by the federal government under, including but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws. Submit documentation on the type of financing or care/services.

**Section 6. UNRELATED BUSINESS TAXABLE INCOME**

If **Yes**, provide the documents and other information requested.

**Section 7. EXPANSION**

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

**Section 8. FINANCIAL STATEMENTS**

Submit the financial statements reflecting the operation of the subject property. The income and expenses should include only those that result from operation of the property. If compensation of personnel or other administrative expenses are pro-rated to the property, such pro-rata should be indicated. If the nature of an item of income or expense is not clear from the account name, further explanation indicating the nature of the account should be appended. **Your claim will not be processed until the financial statements are received by the Assessor.**

**Section 9. OTHER – EXEMPT ACTIVITY AND USE**

Check the appropriate boxes to indicate the requested information.



**20 \_\_\_\_ CLAIM FOR WELFARE  
EXEMPTION (ANNUAL FILING)**

To receive the full exemption, *this claim must be filed by 5:00 p.m., February 15.*

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

**PROPOSED**

Property Location:

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

Property No.:

Class:

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

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

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

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

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

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

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

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

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

**YES NO** Since January 1, last year:

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

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

DAYTIME TELEPHONE

( )

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, 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:

The Welfare Exemption is available only to property, real or personal, **owned** by a religious, charitable, hospital, or scientific organization and **used exclusively** for religious, charitable, hospital, or scientific purposes. It is also available on a taxable possessory interest in publically owned real property used for exempt purposes by an organization that qualifies for the welfare exemption. A public owner is a local, state or federal agency.

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

The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* (OCC) by the State Board of Equalization. If you are seeking exemption on this property, you must provide the organization's OCC No. and date issued. A listing of organizations with valid OCCs is available on the Board's website ([www.boe.ca.gov](http://www.boe.ca.gov)) and can be accessed at [www.boe.ca.gov/proptaxes/welfareorgeligible.htm](http://www.boe.ca.gov/proptaxes/welfareorgeligible.htm). You may also contact the Board at 1-916-274-3430.

## HOUSING

If question 5, box **“Other”** is checked, describe the portion of the property used for living quarters (since January 1 of the prior year). Submit (1) documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers, or (2) include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization. If the documentation described in items (1) or (2) has been submitted in a previous year for this location, please submit documentation including the occupant's position or role in the organization with a statement indicating that the housing continues to be used for organization's exempt purpose.

## USE OF THE PROPERTY BY OTHER ORGANIZATIONS

If question 6 is answered **yes**, and your organization's real property is used by another party submit BOE-267-O. If another party only uses your personal property, then submit an attachment providing the requested information for such personal property and confirm that no real property is used by other parties. The lease does not need to be provided if furnished in a prior year.

## UNRELATED BUSINESS TAXABLE INCOME

If question 7 is answered **yes**, you must attach the following to the claim:

- 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)*

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

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

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

This is a Supplemental Affidavit filed with

☐ BOE-267, Claim for Welfare Exemption (First Filing)☐ BOE-267-A, Claim for Welfare Exemption (Annual Filing)**Section 1. Identification of Applicant**

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

Mailing Address (number and street) \_\_\_\_\_

Corporate ID or LLC Number \_\_\_\_\_

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

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

☐ Yes ☐ No

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

**Section 2. Identification of Property**

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

Assessor's Parcel/Assessment Number(s) \_\_\_\_\_

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

Date Property Acquired \_\_\_\_\_

**Section 3. Household Information****A. Eligibility Based on Family Household Income**

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

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

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

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

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 TELEPHONE ( )	EMAIL ADDRESS _____

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

B. List of Qualified Families

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

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

C. Recap for All Families, Eligible and Ineligible	EXAMPLE	ACTUAL
1. Number of qualified families. (one for each line filled in above)	110	
2. Number of non-qualified families. (Occupants did not sign statement, refused to report, amount of income is over the limit, or unit was occupied by other than elderly or handicapped family)	10	
3. Total number of families.	120	

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

Section 4. Property Use

Does this property include commercial space? ☐ Yes ☐ No Give a brief description of its use:

CERTIFICATION

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

NAME	TITLE	DATE
------	-------	------

SIGNATURE



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

**FILING OF AFFIDAVIT**

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

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

**FISCAL YEAR**

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

**SECTION 1. Identification of Applicant.**

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

**SECTION 2. Identification of Property.**

Identify the location of the elderly or handicapped housing property, county in which the property is located, and the date the property was acquired by the organization. Also identify the assessor’s parcel number or assessment number of the property.

**SECTION 3. Household Information.**

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

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

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

ELDERLY OR HANDICAPPED FAMILIES  
FAMILY HOUSEHOLD INCOME REPORTING WORKSHEET

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

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

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

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

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

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

1. Number of persons in family household: \_\_\_\_\_
2. **The** family household income for the prior calendar year did not exceed \$ \_\_\_\_\_. *(Enter the amount of the income limit shown for the number of persons in the family household.)*

CERTIFICATION

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

NAME

TITLE

DATE

SIGNATURE

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

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

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

This is a Supplemental Affidavit filed with

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

**SECTION 1. IDENTIFICATION OF APPLICANT**

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

**SECTION 2. IDENTIFICATION OF PROPERTY**

Address of property (number and street)	Assessor's Parcel/Assessment Number(s)
City, County, Zip Code	Date Property Acquired

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

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

- ☐ A. There is an enforceable and verifiable agreement with a public agency or a recorded deed restriction, or other legal document, that restricts the project's usage and that provides that the units designated for use by lower income households are continuously available to or occupied by lower income households at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code, or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance. For property tax exemption purposes, a unit is considered occupied by a lower income household if the occupants were qualified when their occupancy began, if the unit is rent restricted and the household income is not above:

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

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

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

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

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

- ☐ (1) The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds; qualified 501(c)(3) bonds; general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term "government financing" does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)
- ☐ (2) The owner is eligible for and receives state low-income housing tax credits pursuant to Revenue and Taxation Code sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.
- ☐ (3) Ninety (90) percent or more of the occupants of the property are lower income households whose rents do not exceed the rent prescribed by section 50053 of the Health and Safety Code. The total exemption amount allowed under Revenue and Taxation Code section 214(g)(1)(C) to a taxpayer, with respect to a single property or multiple properties for any fiscal year on the sole basis of the application of this subdivision, may not exceed twenty million dollars (\$20,000,000) in assessed value.

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

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

Section 214(g) of the Revenue and Taxation Code provides that property owned by a nonprofit organization or eligible limited liability company providing housing for lower income households can qualify for the welfare exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below: (See Section 4.A2 for income limit exception)

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

**A2. Eligibility Based on Family Household Income – 100% or 140% of Area Median Income (AMI)**

Section 214(g)(2)(A)(iii) of the Revenue and Taxation Code provides in the case of an owner of property that is subject to an enforceable and verifiable agreement with a public agency can qualify for the welfare exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below:

- ☐ If you have units meeting the criteria in A2, that do not meet the criteria of A1 upon which you seek exemption, check here to confirm the property is subject to an enforceable and verifiable agreement with a public agency and submit BOE-267-L4, *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits - "Over-Income" Tenant Data (100% AMI)*. BOE-267-L4 is confidential.

NO. OF PERSONS IN HOUSEHOLD	100% AMI	NO. OF PERSONS IN HOUSEHOLD	100% AMI	NO. OF PERSONS IN HOUSEHOLD	100% AMI	NO. OF PERSONS IN HOUSEHOLD	100% AMI
1		3		5		7	
2		4		6		8	

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

Section 214(g)(2)(A)(iii) or (iv) of the Revenue and Taxation Code provides that under certain circumstances, property eligible for and receives federal low income housing tax credits (LIHTC) pursuant to section 42 of the Internal Revenue Code or owner of property that is a community land trust (CLT) and whose property is leased to a lower income household, can qualify for the welfare exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below:

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

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

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

**B. List of Qualified Households**

Attach a list showing desired information for only those households that qualify. Identify which units qualify under the 100% or 140% AMI criteria indicated in Section 4.A2. Also, please identify the vacant units reserved for low-income households. Provide the following information: **address/unit number, number of persons in household, maximum income for household.**

**C. Number of Units Serving Lower Income Households**

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

	EXAMPLE	ACTUAL
1. Number of residential units designated for use by or serving lower income households - lower income limits.	88	
2. Number of residential units occupied by households exceeding lower income limits but do not exceed 100% AMI ("over-income" tenants), as reported on BOE-267-L4 or 140% AMI ("over-income" tenants), as reported BOE-267-L3.	2	
3. Total number of qualified households (C1 + C2)	90	
4. Total number of residential units in property.	100	
5. Percentage which the number of "units serving lower income households" is of the total number of residential units. (C3 / C4 above)	90% (90/100)	



SECTION 5. PROPERTY USE

Does this property include commercial space? Yes ☐ No ☐

Give a brief description of its use:

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

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

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

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

CERTIFICATION

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

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

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

### FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 214(g), 214.15, 251, and 254.5 of the Revenue and Taxation Code and must be filed when seeking exemption on low-income housing property owned and operated by a nonprofit corporation or eligible limited liability company. A separate affidavit must be filed for each location and the income of the occupants must not exceed certain limits (see section 4 of this form). This affidavit supplements the claim for Welfare Exemption and must be filed with the county assessor by February 15 to avoid a late filing penalty under section 270. If the property for which exemption is sought is used for low-income rental housing and is owned by a nonprofit corporation or eligible limited liability company, you must complete and file this form; failure to do so will result in denial of the exemption. If the low-income rental housing is owned by a limited partnership, do not complete this supplemental affidavit form; use BOE-267-L1, *Welfare Exemption Supplemental Affidavit, Low – Income Housing Property of Limited Partnership*. The claimant should provide each household living on the property with a copy of BOE-267-L-A, *Lower Income Households – Family Household Income Reporting Worksheet (140% AMI)* or BOE-267-L-B, *Lower Income Households – Family Household Income Reporting Worksheet (100% AMI)*.

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

### FISCAL YEAR

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

### SECTION 1. Identification of Applicant

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

### SECTION 2. Identification of Property

Identify the location of the low-income housing property, county in which the property is located, and the date the property was acquired by the organization. Also identify the assessor's parcel number or assessment number of the property.

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

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

### SECTION 4B. List of Qualified Households

Include a list of all of households that qualify for exemption based on the maximum income level for the county for the claim year where the property is located (see dollar amounts in Sections 4.A1 and 4.A2). Additionally, claimant must submit BOE-267-L4 to include a list of households that qualify for exemption under the 100% AMI criteria or BOE-267-L3 to include a list of households that qualify for exemption under the 140% AMI criteria indicated in Section 4.A2. Also, please list vacant units held for low-income housing tenants.

## **SECTION 4C**

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

### **Units Serving Lower Income Households**

"Units serving lower income households" shall mean units that are occupied by lower income households at an affordable rent, as defined in section 50053 of the Health and Safety Code or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance.

Effective October 11, 2023, pursuant to Revenue and Taxation Code section 214(g)(2)(A)(iii), a unit in a property that is subject to an enforceable and verifiable agreement with a public agency shall continue to be treated as occupied by a lower income household if the occupants were lower income households on the lien date in the fiscal year in which their occupancy of the unit commenced and the unit continues to be rent restricted, notwithstanding an increase in the income of the occupants of the unit to 100 percent of area median income (AMI), adjusted for family size ("over-income" tenants). Units reserved for lower income households at an affordable rent that are temporarily vacant due to tenant turnover or repairs shall be counted as occupied.

Effective October 13, 2017 and effective September 28, 2022, pursuant to Revenue and Taxation Code section 214(g)(2)(A)(iii) or (iv), a unit in a property that receives federal low income housing tax credits or owner of property that is a community land trust (CLT) and whose property is leased to a lower income household, shall continue to be treated as occupied by a lower income household if the occupants were lower income households on the lien date in the fiscal year in which their occupancy of the unit commenced and the unit continues to be rent restricted, notwithstanding an increase in the income of the occupants of the unit to 140 percent of area median income (AMI), adjusted for family size ("over-income" tenants). Units reserved for lower income households at an affordable rent that are temporarily vacant due to tenant turnover or repairs shall be counted as occupied.

### **Related Facilities**

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

## **SECTION 5**

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

## **SECTION 6**

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

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

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

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

**Section 1. ADDRESS OR UNIT NUMBER**

*(No P.O. Box Numbers)*

**Section 2.**

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

**Section 3.**

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

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

**Section 4.**

1. Number of persons in family household\_\_\_\_\_. This number should match the number of persons listed in Section 2 above.
2. The family household income for the prior calendar year did not exceed \$ \_\_\_\_\_. (Enter the amount of the income limit shown for the number of persons in the family household.)

**CERTIFICATION**

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

SIGNATURE

PRINT NAME

DATE



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

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

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

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

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

**Section 4.**

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

**Household Income:**

*Income includes but is not limited to:*

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

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

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

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

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

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

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

**Section 1. ADDRESS OR UNIT NUMBER**

*(No P.O. Box Numbers)*

**Section 2.**

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

**Section 3.**

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

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

**Section 4.**

1. Number of persons in family household\_\_\_\_\_. This number should match the number of persons listed in Section 2 above.
2. The family household income for the prior calendar year did not exceed \$ \_\_\_\_\_. (Enter the amount of the income limit shown for the number of persons in the family household.)

**CERTIFICATION**

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

SIGNATURE

PRINT NAME

DATE



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

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

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

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

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

**Section 4.**

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

**Household Income:**

*Income includes but is not limited to:*

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

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

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

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

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

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

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

This is a Supplemental Affidavit filed with

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

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

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

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

Name of Limited Partnership

Property Location (number and street)

Date Property Acquired by LP

City, County, State, Zip Code

Assessor's Parcel/Assessment Number(s)

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

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

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

**SECTION 2. IDENTIFICATION OF MANAGING GENERAL PARTNER (MGP)**

Name of Organization

Corporate ID No. (or LLC No.)

Mailing address (number and street)

Date Admitted into LP as GP

City, State, Zip Code

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

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

- ☐ A. There is an enforceable and verifiable agreement with a public agency or a recorded deed restriction that restricts the project's usage and that provides that the units designated for use by lower-income households are continuously available to or occupied by lower-income households at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code, or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance. For property tax exemption purposes, a unit is considered occupied by a lower income household if the occupants were qualified when their occupancy began, if the unit is rent restricted and the household income is not above:

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

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

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

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

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

- ☐ (1) The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds; qualified 501(c)(3) bonds; general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term "government financing" does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)
- ☐ (2) The owner is eligible for and receives state low-income housing tax credits pursuant to Revenue and Taxation sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.



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

Section 214(g) of the Revenue and Taxation Code provides that low-income housing property owned and operated by a limited partnership with a nonprofit corporation or eligible limited liability company as managing general partner can qualify for the Welfare Exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below: (See Section 4.A2 for income limit exception)

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

**A2. Eligibility Based on Family Household Income – 100% or 140% of Area Median Income (AMI)**

Section 214(g)(2)(A)(iii) of the Revenue and Taxation Code provides in the case of an owner of property that is subject to an enforceable and verifiable agreement with a public agency can qualify for the welfare exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below:

- ☐ If you have units meeting the criteria in A2, that do not meet the criteria of A1 upon which you seek exemption, [check here to confirm the property is subject to an enforceable and verifiable agreement with a public agency](#) and submit BOE-267-L4, *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits - "Over-Income" Tenant Data (100% AMI)*. BOE-267-L4 is confidential.

NO. OF PERSONS IN HOUSEHOLD	100% AMI	NO. OF PERSONS IN HOUSEHOLD	100% AMI	NO. OF PERSONS IN HOUSEHOLD	100% AMI	NO. OF PERSONS IN HOUSEHOLD	100% AMI
1		3		5		7	
2		4		6		8	

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

Section 214(g)(2)(A)(iii) or (iv) of the Revenue and Taxation Code provides that under certain circumstances, property eligible for and receives federal low income housing tax credits (LIHTC) pursuant to section 42 of the Internal Revenue Code or owner of property that is a community land trust (CLT) and whose property is leased to a lower income household, can qualify for the welfare exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below:

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

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

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

**B. List of Qualified Households**

Attach list showing desired information for only those households that qualify. Identify which units qualify under the 100% or 140% AMI criteria indicated in Section 4.A2. Also, please identify the vacant units reserved for low-income households. Provide the following information: **address/unit number, number of persons in household, maximum income for household.**

**C. Number of Units Serving Lower Income Households**

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

	EXAMPLE	ACTUAL
1. Number of residential units designated for use by or serving lower income households - lower income limits.	88	
2. Number of residential units occupied by households exceeding lower income limits but do not exceed 100% AMI ("over-income" tenants), as reported on BOE-267-L4 or 140% AMI ("over-income" tenants), as reported on BOE-267-L3.	2	
3. Total number of qualified households (C1 + C2)	90	
4. Total number of residential units in property.	100	
5. Percentage which the number of "units serving lower income households" is of the total number of residential units. (C3 / C4 above)	90% (90/100)	

## SECTION 5. PROPERTY USE.

Does this property include commercial space? ☐ Yes ☐ No

Give a brief description of its use:

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## SECTION 6. MANAGING GENERAL PARTNER REQUIREMENTS

### A. Managing General Partner Designation.

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

### B. Material Participation.

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

### C. Substantial Management Duties.

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

**SECTION 7. DELEGATION OF AUTHORITY**

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

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

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

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

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

- ☐ Yes ☐ No

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

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**THIS STATEMENT IS SUBJECT TO AUDIT**

**SECTION 8. Certification:**

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

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**CERTIFICATION**

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

NAME OF LIMITED PARTNERSHIP

LOCATION OF LIMITED PARTNERSHIP PROPERTY

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

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

### FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 214(g), 214.15, 251, and 254.5 of the Revenue and Taxation Code and must be filed when seeking exemption on low-income housing property owned and operated by a limited partnership. The income of the occupants must not exceed certain limits (see section 4 of the claim form). This affidavit supplements the claim for Welfare Exemption and must be filed with the county assessor by February 15 to avoid a late filing penalty under section 270. If you do not complete and file this form, you may be denied the exemption. The claimant should provide each household living on the property with a copy of BOE-267-L-A, *Lower Income Households - Family Household Income Reporting Worksheet (140% AMI)* or BOE-267-L-B, *Lower Income Households - Family Household Income Reporting Worksheet (100% AMI)*.

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

### FISCAL YEAR

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

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

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

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

**SECTION 4B. List of Qualified Households.** Include a list of all households that qualify for exemption based on the maximum income level for the county for the claim year where the property is located (see dollar amounts in Sections 4.A1 and 4.A2). Additionally, claimant must submit BOE-267-L4 to include a list of households that qualify for exemption under the 100% AMI criteria or BOE-267-L3 to include a list of households that qualify for exemption under the 140% AMI criteria indicated in Section 4.A2. Also, please list vacant units held for low-income housing tenants.

### SECTION 4C.

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

### Units Serving Lower Income Households.

"Units serving lower income households" shall mean units that are occupied by lower income households at an affordable rent, as defined in section 50053 of the Health and Safety Code or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance.

Effective October 11, 2023, pursuant to Revenue and Taxation Code section 214(g)(2)(A)(iii), a unit in a property that is subject to an enforceable and verifiable agreement with a public agency shall continue to be treated as occupied by a lower income household if the occupants were lower income households on the lien date in the fiscal year in which their occupancy of the unit commenced and the unit

continues to be rent restricted, notwithstanding an increase in the income of the occupants of the unit to 100 percent of area median income (AMI), adjusted for family size ("over-income" tenants). Units reserved for lower income households at an affordable rent that are temporarily vacant due to tenant turnover or repairs shall be counted as occupied.

Effective October 13, 2017 and effective September 28, 2022, pursuant to Revenue and Taxation Code section 214(g)(2)(A)(iii) or (iv), a unit in a property that receives federal low income housing tax credits or owner of property that is a community land trust (CLT) and whose property is leased to a lower income household, shall continue to be treated as occupied by a lower income household if the occupants were lower income households on the lien date in the fiscal year in which their occupancy of the unit commenced and the unit continues to be rent restricted, notwithstanding an increase in the income of the occupants of the unit to 140 percent of area median income (AMI), adjusted for family size ("over-income" tenants). Units reserved for lower income households at an affordable rent that are temporarily vacant due to tenant turnover or repairs shall be counted as occupied.

### **Related Facilities.**

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

### **SECTION 5.**

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

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

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

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

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

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

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

PROPOSED

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

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

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

This is a Supplemental Affidavit filed with

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

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

**SECTION 1. IDENTIFICATION OF APPLICANT AND IDENTIFICATION OF PROPERTY**

Name of Organization	Corporate ID or LLC Number
Address of Property (number and street)	
City, County, Zip Code	Assessor's Parcel/Assessment Number(s)


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

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

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

**CERTIFICATION**

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

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

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

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

**FILING OF AFFIDAVIT**

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

**FISCAL YEAR**

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

**SECTION 1. Identification of Applicant and Property**

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

**SECTION 2. Household Information**

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



PROPOSED

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

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

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

This is a Supplemental Affidavit filed with

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

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

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

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

**SECTION 1. IDENTIFICATION OF APPLICANT AND IDENTIFICATION OF PROPERTY**

Name of Organization	Corporate ID or LLC Number	TCAC Number
Address of Property (number and street)		
City, County, Zip Code	Assessor's Parcel/Assessment Number(s)	

**SECTION 2. HOUSEHOLD INFORMATION**

**A. List of Qualified Households**

Section 259.15 of the Revenue and Taxation Code provides that for fiscal years 2018-19 to 2027-28, the claim for welfare exemption on a lower income rental housing property that is eligible for and has received federal LIHTC and for fiscal year 2022-23 to 2027-28, the claim for welfare exemption on a lower income rental housing property in which the owner of property is a CLT and whose property is leased to a lower income household, where the claimant seeks exemption on units occupied by households whose incomes rise above the lower income limit but do not exceed 140 percent of area medium income, shall be accompanied by an affidavit that reports specific information. Use the table below to provide the required information, listing all such units where the occupant initially met the income limitation and the unit continues to be rent restricted, as they may continue to be treated as lower income units under the provision of section 214(g)(2)(A)(iii) or (iv) of the Revenue and Taxation Code. Provide information for each unit that was included on BOE-267-L or BOE-267-L1 in Section 4.C2 (Number of residential units occupied by households exceeding lower income limits, but do not exceed 140% AMI ("over-income" tenants)). Attach additional sheets, if necessary.

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

**CERTIFICATION**

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

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

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



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

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

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

### **FISCAL YEAR**

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

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

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

### **SECTION 2. Household Information**

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

WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS  
"OVER-INCOME" TENANT DATA (100% AMI)

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

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

This is a Supplemental Affidavit filed with

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

In the case of an owner of property that is subject to an enforceable and verifiable agreement with a public agency, a unit shall continue to be treated as occupied by a lower income household for welfare exemption purposes of Revenue and Taxation Code section 214(g), even if on subsequent lien dates the household income exceeds the lower income threshold, provided that:

- (1) the occupants' household income is no more than 100 percent of area median income (AMI), adjusted for family size,
- (2) the occupants were a lower income household on the lien date when occupancy first began, and
- (3) the unit remains rent-restricted.

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

SECTION 1. IDENTIFICATION OF APPLICANT AND IDENTIFICATION OF PROPERTY

Name of Organization	Corporate ID or LLC Number
Address of Property (number and street)	
City, County, Zip Code	Assessor's Parcel/Assessment Number(s)

SECTION 2. HOUSEHOLD INFORMATION

A. List of Qualified Households

Section 259.15 of the Revenue and Taxation Code provides that for fiscal years 2024-25, the claim for welfare exemption on a lower income rental housing property that is subject to an enforceable and verifiable agreement with a public agency, where the claimant seeks exemption on units occupied by households whose incomes rise above the lower income limit but do not exceed 100 percent of area medium income, shall be accompanied by an affidavit that reports specific information. Use the table below to provide the required information, listing all such units where the occupant initially met the income limitation and the unit continues to be rent restricted, as they may continue to be treated as lower income units under the provision of section 214(g)(2)(A)(iii) of the Revenue and Taxation Code. Provide information for each unit that was included on BOE-267-L or BOE-267-L1 in Section 4.C2 (Number of residential units occupied by households exceeding lower income limits, but do not exceed 100% AMI ("over-income" tenants)). Attach additional sheets, if necessary.

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

CERTIFICATION

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

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

**INSTRUCTIONS FOR FILING  
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS — "OVER-INCOME" TENANT DATA (100% AMI)**

This affidavit must be filed when seeking the welfare exemption on lower income rental housing property under the provisions of Revenue and Taxation Code sections 214(g)(2)(A)(iii) and 259.15. These provisions are only applicable to lower income rental housing properties that is subject to an enforceable and verifiable agreement with a public agency and owned and operated by a nonprofit organization, eligible limited liability company, or limited partnership with an eligible managing general partner. Under these provisions, the welfare exemption continues to be available where the occupant(s) of a unit originally met the lower income threshold on the lien date in the fiscal year in which the occupancy of the unit commenced, but the household income of the occupants increased in subsequent years above the lower income limits, as long as the income does not exceed 100 percent of area median income (AMI), adjusted for family size ("over-income" tenants), and the unit continues to be rent restricted.

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

**FISCAL YEAR**

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

**SECTION 1. Identification of Applicant and Property**

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

**SECTION 2. Household Information**

Provide the requested household information on all units occupied by households for which the organization is seeking exemption under the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii), as indicated upon checking the box in Section 4.A2 on BOE-267-L or BOE 267-L1. This listing shall be those units included in the number of residential units occupied by households exceeding lower income limits but do not exceed 100% AMI shown in Section 4.C2 on BOE-267-L or BOE 267-L1.

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
ORGANIZATIONS AND PERSONS USING CLAIMANT'S REAL PROPERTY**

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

This is a Supplemental Affidavit filed with:

- ☐ BOE-267, *Claim For Welfare Exemption (First Filing)*
- ☐ BOE-267-A, 20\_\_\_\_ *Claim For Welfare Exemption (Annual Filing)*

**Section 1. Identification of Claimant/Owner and Property****This claim must be filed by 5:00 p.m., February 15.**

LEGAL NAME OF ORGANIZATION		CORPORATE OR LLC ID NO. (if any)
ADDRESS OF PROPERTY (number and street)	CITY	ASSESSOR'S PARCEL/ASSESSMENT NUMBER

**Section 2. Organizations and Persons Using Owner's Real Property.** (Attach additional copies of this form, if necessary.)

Total Number of Users: \_\_\_\_\_ (complete Part A for each user and complete Part B, if applicable)

**Part A - enter user # \_\_\_\_\_**

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable)

b. PHONE NUMBER OR EMAIL ADDRESS

c. NEW USER THIS YEAR? ☐ Yes ☐ No  
If yes, date use began: \_\_\_\_\_

d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage):

e. CURRENT LEASE OR AGREEMENT ATTACHED? ☐ Yes ☐ NoSubmission not required if submitted with previous filing or if not requesting exemption on that portion used. Check here if submitted with a previous filing: ☐  
Check here if no written agreement: ☐

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?

☐ Yes (complete Part B for this user) ☐ No (no further information required for this user)**Part B** (complete only if Part A, item f is answered yes for user)

a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY:

b. FREQUENCY OF USE (daily, once per week, etc):

c. RENT OR FEES RECEIVED FROM USER (amount and frequency):

d. DOES THE USER HAVE AN ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC)?

☐ Yes, OCC NO. \_\_\_\_\_ ☐ No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:

☐ Charitable ☐ Religious ☐ Hospital ☐ Scientific ☐ Other \_\_\_\_\_

f. TAX EXEMPT STATUS (check applicable box and submit copy of tax exempt status letter, if not submitted with a previous filing)

INTERNAL REVENUE CODE: ☐ Section 501(c)(3) ☐ Section 501(c)(4) REVENUE AND TAXATION CODE: ☐ Section 23701d ☐ Section 23701f ☐ Section 23701w  
☐ NOT TAX EXEMPT ☐ GOVERNMENT AGENCY**Part A - enter user # \_\_\_\_\_**

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable)

b. PHONE NUMBER OR EMAIL ADDRESS

c. NEW USER THIS YEAR? ☐ Yes ☐ No  
If yes, date use began: \_\_\_\_\_

d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage):

e. CURRENT LEASE OR AGREEMENT ATTACHED? ☐ Yes ☐ NoSubmission not required if submitted with previous filing or if not requesting exemption on that portion used. Check here if submitted with a previous filing: ☐  
Check here if no written agreement: ☐

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?

☐ Yes (complete Part B for this user) ☐ No (no further information required for this user)**Part B** (complete only if Part A, item f is answered yes for user)

a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY:

b. FREQUENCY OF USE (daily, once per week, etc):

c. RENT OR FEES RECEIVED FROM USER (amount and frequency):

d. DOES THE USER HAVE AN ORGANIZATION CLEARANCE CERTIFICATE (OCC)?

☐ Yes, OCC NO. \_\_\_\_\_ ☐ No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:

☐ Charitable ☐ Religious ☐ Hospital ☐ Scientific ☐ Other \_\_\_\_\_

f. TAX EXEMPT STATUS (check applicable box and submit copy of tax exempt status letter, if not submitted with a previous filing)

INTERNAL REVENUE CODE: ☐ Section 501(c)(3) ☐ Section 501(c)(4) REVENUE AND TAXATION CODE: ☐ Section 23701d ☐ Section 23701f ☐ Section 23701w  
☐ NOT TAX EXEMPT ☐ GOVERNMENT AGENCY**CERTIFICATION**I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information **herein**, including any accompanying statements or **materials**, is true, correct and complete to the best of my knowledge and belief.

NAME OF CLAIMANT	TITLE
SIGNATURE OF CLAIMANT	DATE

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

**INSTRUCTIONS FOR FILING  
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
ORGANIZATIONS AND PERSONS USING CLAIMANT'S REAL PROPERTY**

**FILING OF AFFIDAVIT**

This affidavit must be filed by the owner of real property when another organization or person uses that real property. A separate affidavit must be filed for each location. This affidavit supplements the claim for welfare exemption, which must be filed with the county assessor by February 15 to avoid a late filing penalty under Revenue and Taxation Code section 270. The information provided on this affidavit is used by the assessor to determine how the property is being used and by whom. If this form is not completed and the property is used by another party, the claimant/owner will be denied the exemption.

The welfare exemption requires that property be used exclusively for religious, charitable, hospital, or scientific purposes by qualifying organizations; however, it does not require that the owner be the only user of the property. Therefore, an owner may allow other organizations to use its property and still qualify for exemption, if the welfare exemption requirements are met. In order for property owned by one organization and used by another to be eligible for the welfare exemption, the owner and user of the property must be organized for exempt purposes and the property must be used for exempt purposes.

Organizations using the real property more than once a week must be exempt from federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code or exempt from state franchise or income tax under the provisions of section 23701d of the Revenue and Taxation Code. Organizations using the property once a week or less may also be exempt under 501(c)(4) of the Internal Revenue Code or 23701f or 23701w of the Revenue and Taxation Code.

In accordance with Revenue and Taxation Code section 254.5(b)(2), the assessor may institute an audit or verification of the property's use to determine whether both the owner and user of the property meet the requirements of Revenue and Taxation Code section 214.

**SECTION 1. Identification of Claimant/Owner and Property.**

Identify the name of the organization that owns the real property (the claimant), and the address and Assessor's Parcel/Assessment Number of the property on which the exemption is being sought. Provide the organization's corporate identification number, if it is a nonprofit corporation, or number assigned by the Secretary of State, if it is a limited liability company.

**SECTION 2. Organizations and Persons Using Owner's Real Property.**

State the total number of organizations and/or persons, other than the claimant, that use the claimant's real property. Report information on users during the calendar year immediately preceding the fiscal year of claim.

**Part A – Must be completed for all users of the claimant's real property.**

- a. Provide the name of the organization or person using the property, including the DBA name, if applicable.
- b. Provide a contact phone number or email address for the user.
- c. Check the appropriate box to indicate if the user is new this year. If yes, state the date the property was first used by the user.
- d. Provide a description of the property used by the user, including room number(s), suite number(s), and square footage used.
- e. Check the appropriate box to indicate if the current lease or agreement is attached. Attach a copy of the current lease or agreement, if not submitted with a previous filing. If you are not seeking exemption on this portion of the property, as reported in item (f), lease submission is not necessary. However the Assessor may request information to verify the square footage used.
- f. Check the appropriate box to indicate if requesting exemption on the portion of the property used by the user. If yes, complete Part B for the user. If no, no further information is required for the user.

**Part B – Complete if seeking exemption on the portion of the property used by the user.**

- a. Describe how the user uses the property, including all primary and incidental uses.
- b. Indicate how often the user uses the property, for example, "daily," "twice per week," etc.
- c. State the rent or fees received from the user, including the amount and frequency.
- d. Check the appropriate box to indicate if the user holds an OCC. If yes, provide the OCC number. Note: A user of the property is not required to hold an OCC. If the user does not hold an OCC, the assessor may request additional information.
- e. Check the appropriate box(es) to indicate the purpose for which the organization is organized. If "Other" is checked, specify the purpose.
- f. Check the appropriate box(es) to indicate the tax exempt status of the user. If you are filing this affidavit with the *Claim for Welfare Exemption (First Filing)* (BOE-267), submit a copy of the user's tax exempt status letter. If you are filing this affidavit with your annual filing (BOE-267-A), and the property is used by any organization(s) you have not previously reported to the assessor, submit a copy of the tax exempt status letter for each new user.

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

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

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

This is a Supplemental Affidavit filed with

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

**Section 1. Identification of Applicant**

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

Mailing Address (number and street) \_\_\_\_\_

Corporate ID or LLC Number \_\_\_\_\_

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

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

☐ Yes ☐ No

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

**Section 2. Identification of Property**

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

Assessor's Parcel/Assessment Number(s) \_\_\_\_\_

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

Date Property Acquired \_\_\_\_\_

**Section 3. Rehabilitation: Thrift shop, workshop, manufacturing, or similar activities.****Provide a copy of the organization's formal rehabilitation program, or describe the rehabilitation program and activities in detail on a separate attachment.****A. Facility Information.**

1. Number of hours per week the facility is operated: \_\_\_\_\_

*Total number of persons employed on the premises on January 1.*

2. Persons being rehabilitated. Full-time: \_\_\_\_\_ Part-time: \_\_\_\_\_

Identify the number of persons being rehabilitated based on the length of employment:

Less than 6 months: \_\_\_\_\_ 6 months - 1 year: \_\_\_\_\_ 1 year - 2 years: \_\_\_\_\_ Longer than 2 years: \_\_\_\_\_  
(list by number of years)

3. Staff and/or others. Full-time: \_\_\_\_\_ Part-time: \_\_\_\_\_

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

1. Persons being rehabilitated. Full-time: \_\_\_\_\_ Part-time: \_\_\_\_\_

Identify the number of persons being rehabilitated based on the length of employment:

Less than 6 months: \_\_\_\_\_ 6 months - 1 year: \_\_\_\_\_ 1 year - 2 years: \_\_\_\_\_ Longer than 2 years: \_\_\_\_\_  
(list by number of years)

2. Staff and/or others. Full-time: \_\_\_\_\_ Part-time: \_\_\_\_\_

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

1. Persons being rehabilitated.

Number of hours worked: \_\_\_\_\_ Number of persons involved: \_\_\_\_\_

2. Staff and/or others.

Number of hours worked: \_\_\_\_\_ Number of persons involved: \_\_\_\_\_

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 TELEPHONE ( )	EMAIL ADDRESS _____

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

1. Persons being rehabilitated.

Salaries and wages: \_\_\_\_\_ Number of persons involved: \_\_\_\_\_

2. Staff and/or others.

Salaries and wages: \_\_\_\_\_ Number of persons involved: \_\_\_\_\_

**E. Does a person, management firm, or entity other than the organization filing this claim operate the facility?**☐ Yes ☐ No If **YES**, provide the operator's name and mailing address:

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

**F. Is housing for persons being rehabilitated and/or living quarters for staff provided?**☐ Yes ☐ No If **YES**, explain the necessity and complete section 4, *Housing - Living Quarters*.**Section 4. Housing — Living Quarters****A. Total number of persons who were housed on the premises the last night in December. Include persons who may be temporarily away.**

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

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

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

**C. Do persons being rehabilitated pay, donate, or perform fund producing work for their room and board?**☐ Yes ☐ No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.**D. Do staff members who care for those being rehabilitated pay, donate, or perform work for their room and/or board in lieu of, or from, their salary?**☐ Yes ☐ No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.**E. Do other staff members pay, donate, or perform work for their room and/or board in lieu of, or from, their salary?**☐ Yes ☐ No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.**F. Do the other persons not directly connected with the rehabilitation program pay, donate, or perform work for their room and/or board?**☐ Yes ☐ No If **YES**, indicate which and explain in sufficient detail to determine the monthly fee per person.**CERTIFICATION***I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or **materials**, is true, correct, and complete to the best of my knowledge and belief.*

NAME	TITLE	DATE
------	-------	------

SIGNATURE





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

### **FILING OF AFFIDAVIT**

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

### **FISCAL YEAR**

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

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

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

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

Identify the location of the property, county in which the property is located, and the date the property was acquired by the organization. Also identify the assessor’s parcel number or assessment number of the property.

### **SECTION 3. Rehabilitation: Thrift shop, Workshop, Manufacturing, or Similar Activities.**

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

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

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

### **OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION (BOE)**

Claim form BOE-277, *Claim for Organizational Clearance Certificate – Welfare Exemption*, is available on the BOE’s website ([www.boe.ca.gov](http://www.boe.ca.gov)) or you may request the form by contacting the Welfare Exemption Section at 1-916-274-3430.



**RELIGIOUS EXEMPTION**

**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.**

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

**FOR ASSESSOR'S USE ONLY**

Received by \_\_\_\_\_  
(Assessor's designee)

of \_\_\_\_\_ on \_\_\_\_\_  
(county or city) (date)

**IDENTIFICATION OF APPLICANT**

CORPORATE OR ORGANIZATION NAME OF CHURCH

dba LOCAL CHURCH NAME

MAILING ADDRESS

CITY, STATE, ZIP CODE

CORPORATE ID (IF ANY)

WEBSITE ADDRESS (IF ANY)

**IDENTIFICATION OF PROPERTY**

ADDRESS OF PROPERTY (NUMBER AND STREET)

CITY, COUNTY, ZIP CODE

ASSESSOR'S PARCEL NUMBER

1. Is this real property owned by the church? ☐ Yes ☐ No

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

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

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

2. Please check the following, if applicable:

(a) ☐ The property is owned by an entity organized and operating exclusively for religious purposes.

(b) ☐ The entity is a nonprofit organization

(c) ☐ No part of the net earnings inures to the benefit of any private individual.

**USE OF PROPERTY**

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

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

4. Is there any portion of the property currently under construction?

(a) ☐ Yes ☐ No If **Yes**, is that property intended to be used solely for religious purposes? ☐ Yes ☐ No

(b) Date(s) of construction: \_\_\_\_\_

(c) Please describe new construction activity: \_\_\_\_\_

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

☐ Yes ☐ No If **Yes**, provide the date of completion: \_\_\_\_\_

(a) Date the new construction was put to exempt use: \_\_\_\_\_

(b) Describe the use of this property: \_\_\_\_\_

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

☐ Yes ☐ No

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

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

7. Is there a sanctuary (church) **used by the owner for religious worship** on or adjacent to this property?

☐ Yes ☐ No

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

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

☐ Preschool

☐ Kindergarten

☐ Secondary school

☐ Nursery school

☐ Elementary school

☐ Both secondary and college

Is the school operated by a religious organization? ☐ Yes ☐ No

9. Are bingo games being operated on this property?

☐ Yes ☐ No

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

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

☐ Yes ☐ No

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

Note: Leased personal property is eligible for the Religious Exemption if the personal property is used exclusively for religious purposes.

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

☐ Yes ☐ No If **Yes**, describe:

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

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

☐ Yes ☐ No If **Yes**, describe:

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

☐ Yes ☐ No

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

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

☐ Yes ☐ No If **Yes**, describe:

15. Remarks.

#### 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 herein, including any accompanying statements or **materials**, is true, correct, and complete to the best of my knowledge and belief.*

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

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

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

### GENERAL INFORMATION

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

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

### FILING OF AFFIDAVIT

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

### IDENTIFICATION OF APPLICANT

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

### IDENTIFICATION OF PROPERTY

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

### USE OF PROPERTY

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

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

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

**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)

**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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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

☐ Yes ☐ No A copy of the lease agreement is attached.

DATE LEASE SIGNED

COMMENCEMENT DATE OF LEASE

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

☐ Yes ☐ No Does the lease agreement specifically provide that the exemption is taken into account in fixing the terms of the agreement? The lessee shall receive a reduction in rental payments or a refund thereof, if already paid, in an amount equal to the reduction in taxes. 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.

☐ 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	DETAIL DESCRIPTION OF THE PROPERTY USED EXCLUSIVELY FOR EDUCATIONAL PURPOSES
<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 *herein*, including any accompanying statements or *materials*, is true, correct, and complete to the best of my knowledge and belief.

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

### INSTRUCTIONS FOR FILING

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

#### IMPORTANT NOTICE

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

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

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

#### FILING OF AFFIDAVIT

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

#### IDENTIFICATION OF APPLICANT

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

#### IDENTIFICATION OF PROPERTY

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

#### FISCAL YEAR

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

#### USE OF PROPERTY

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

#### IDENTIFICATION OF OWNER

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

**FREE PUBLIC LIBRARY OR FREE MUSEUM CLAIM**

PROPERTY USED SOLELY FOR EITHER A FREE PUBLIC LIBRARY  
OR FREE MUSEUM.

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.

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

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
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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 ☐ MUSEUM

1. ☐ 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.

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;"> <span>Bldg. No. or Name</span> <span>No. of Floors</span> <span>No. of Rooms</span> <span>Type of Construction</span> </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 herein, including any accompanying statements or materials, 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**

To receive the full exemption, this claim must be filed by 5:00 p.m., 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. <b>REAL PROPERTY.</b> IF CLAIMING AN EXEMPTION FOR REAL PROPERTY, ON WHAT DATE WAS THE PROPERTY ACQUIRED? (MM/DD/YYYY)		ASSESSOR'S PARCEL NUMBER

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

(1) AREA IN ACRES OR SQUARE FEET

(2) PRIMARY AND INCIDENTAL USE OF THE PROPERTY DESCRIBED

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

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

(2) PRIMARY AND INCIDENTAL USE OF THE PROPERTY DESCRIBED

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

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

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

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

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 **herein**, including any accompanying statements or **materials** is true, correct and complete to the best of my knowledge and belief.*

NAME OF PERSON MAKING CLAIM

TITLE

SIGNATURE OF PERSON MAKING CLAIM

DATE



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

### GENERAL INFORMATION

#### FILING OF CLAIM

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

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

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

#### ORGANIZATIONAL CLEARANCE CERTIFICATE

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

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

#### PRIOR YEAR FILINGS

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

#### RECORDATION REQUIREMENT

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

#### TIME FOR FILING

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

#### ADDITIONAL INFORMATION

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

## PREPARATION OF CLAIM

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# EXHIBITION EXEMPTION CLAIM FROM PROPERTY TAXES

*To receive the full exemption, this claim  
must be filed by 5:00 p.m., February 15.*

NAME OF EXHIBITOR

ADDRESS (STREET, CITY, STATE, ZIP CODE)

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

## LIST ALL PERSONAL PROPERTY FOR WHICH EXEMPTION IS CLAIMED

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

I hereby state that:

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

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

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

## CERTIFICATION

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

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

PROPOSED

**PRELIMINARY CHANGE OF OWNERSHIP REPORT**

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  
 Is this a family farm? ☐ 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.



OIL AND DISSOLVED GAS  
PRODUCTION REPORT FOR 20\_\_

Declaration of costs and other related property  
information as of 12:01 A.M., January 1, 20\_\_. File  
a separate report for each property.

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

OFFICIAL REQUIREMENT

A report submitted on this form is required of you by section 441(d) of the Revenue and Taxation Code. The statement must be completed according to the instructions and filed with the Assessor on or before April 1, 20\_\_. Failure to timely file the statement will compel the Assessor's Office to estimate the value of your property from other information in its possession and add a penalty of 10 percent as required by Revenue and Taxation Code section 463.

TELEPHONE NUMBER: ( )

2. DESCRIPTION OF THE PROPERTY (A separate report must be filed for each property)

FIELD NAME	LEASE NAME AND POOL
RECOVERY <input type="checkbox"/> PRIMARY <input type="checkbox"/> OTHER. DESCRIBE:	
3. PARCEL NUMBER	TAX RATE AREA
4. ZONE OR WELL NUMBER	

CALENDAR YEAR 20__	PRODUCTION DATA					INJECTION DATA			
	NUMBER PRODUCING		OIL	WATER	GAS	NUMBER INJECTION		STEAM	WATER (EXCLUDE DISPOSAL)
	WELLS	DAYS				WELLS	DAYS		
5. JANUARY									
FEBRUARY									
MARCH									
APRIL									
MAY									
JUNE									
JULY									
AUGUST									
SEPTEMBER									
OCTOBER									
NOVEMBER									
DECEMBER									
6. JUL-DEC TOTAL									
7. YEAR'S TOTAL									

(use separate sheets as needed for the following)

8. DEPTH TO ZONE BOTTOM	
9. ROYALTY RATE <input type="checkbox"/> P <input type="checkbox"/> G	
10. OIL GRAVITY, API DEC.	
11. PRICE OF GAS PER MCF, DEC.	
12. HEAT CONTENT - PRODUCED GAS - BTU/MCF	
13. PRICE OF NGL SOLD PER GAL., DEC.	
14. CRUDE OIL PRICE PER BBL., DEC.	
15. POSTED OIL FIELD	

16. G. & G.L. INCOME, ANNUAL	
17. GAS USED ON LEASE, MCF/YR	
18. GAS SALES, MCF/YR	
19. NGL SALES, GAL/YR	
20. TRUCKING CHARGE PER BBL.	
21. NAME OF CRUDE OIL BUYER	
22. SEVERANCE TAX PER BBL.	

<b>23. PROVED RESERVES</b>					
AS OF YEAR END	100% OIL (BBL)	100% GAS (MMCF)	ASSESSOR'S USE ONLY		
DEVELOPED					
UNDEVELOPED					
<b>24. BASIC WELL EQUIPMENT</b>					
TYPE	NUMBER OF WELLS				
	ACTIVE	IDLE	DEPTH		
PRODUCING FLOWING					
PRODUCING ARTIFICIAL LIFT					
IDLE WITH EQUIPMENT: GOOD					
IDLE WITH EQUIPMENT: FAIR					
IDLE WITH EQUIPMENT: POOR					
IDLE WITH NO EQUIPMENT					
IDLE RODS AND TUBING					
OBSERVATION					
INJECTION STEAM (NON-CYCLIC)					
INJECTION WATER					
INJECTION AIR/GAS					
WATER DISPOSAL					
WATER SUPPLY					
<b>TOTAL</b>					
<b>25. OTHER PRODUCTION EQUIPMENT - ADDITIONS AND REMOVALS</b>					
ITEM	NUMBER	SIZE	ACQUISITION DATE	ORIGINAL COST INSTALLED	
TANKS, WASH					
TANKS, LARGE STORAGE					
INJECTION EQUIPMENT					
DISPOSAL EQUIPMENT					
SHIPPING PUMPS					
STEAM GENERATORS					
SCRUBBERS					
COMPRESSORS					
LACT					
<b>TOTAL</b>					
<b>26. REMARKS</b>					
<b>DECLARATION BY ASSESSEE</b>					
OWNERSHIP TYPE (☑)  Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/>	<p><b>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</b></p> <p><i>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20__.</i></p>				
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*				DATE	
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)				TITLE	
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)				FEDERAL EMPLOYER ID NUMBER	
PREPARER'S NAME AND ADDRESS (typed or printed)			TELEPHONE NUMBER (      )	TITLE	
EMAIL ADDRESS					

## INSTRUCTIONS FOR COMPLETING OIL AND DISSOLVED GAS PRODUCTION REPORT

**This report is not a public document.** The information contained here will be held confidential by the Assessor (section 451, Revenue and Taxation Code); it can be disclosed only to the district attorney, grand jury and other agencies specified in section 408 of the Revenue and Taxation Code. Attached schedules are considered to be part of the report. The Assessor's failure to keep such records confidential could subject him or her to civil damages (Government Code section 1504), and if such failure is determined to be willful, the Assessor may be subjected to other sanctions as provided by law (Government Code sections 3060 - 3074). Agents of the county hired as consultants are subject to the same provisions, sanctions and penalties upon failure to keep records confidential.

All personal property owned by the respondent and any property belonging to others on the lease as of January 1 must be reported to the Assessor on BOE-566-J, *Oil, Gas and Geothermal Personal Property Statement*.

Line numbers listed in these instructions refer to identical line numbers printed on the form. At top of form, fill in the year of lien date for which this report is made.

### LINE 1. NAME, MAILING ADDRESS AND PHONE NUMBER

#### a. NAME OF OPERATOR (PERSON OR CORPORATION)

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

#### b. DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

#### c. MAILING ADDRESS

Enter the mailing address of the legal entity shown in line 1b above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and zip code.

#### d. PHONE NUMBER

Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

### LINE 2. DESCRIPTION OF THE PROPERTY

**Report each lease or parcel on a separate report form.** Fill in oil field name, lease name and pool, and lease number. Conform to Division of Oil and Gas classification in regard to name of field, lease, and pool. Check whether recovery is primary or other type. If other, describe method, for example, waterflood, steam injection (cyclic or flood), fire flood, etc.

### LINE 3. PARCEL NUMBER AND TAX RATE AREA NUMBER

Fill in the parcel number and tax rate area number, if known.

**LINE 4.** Submit a separate form for each Department of Energy (DOE) "Formation," for example, Division of Oil and Gas recognized pool, and label according to the Division of Oil and Gas nomenclature.

**LINE 5.** Report oil (BBLs), water (BBLs) and gas (MCF) production and steam (BBLs) or water (BBLs) injection by months on a calendar year basis and the number of producing or injection wells and days. New wells and/or abandonments should be reported separately.

**LINE 9.** List the total royalty percent. For leasehold properties check appropriate Box P or G whether the lessor is a private party or a governmental agency and state the government royalty separately.

**LINE 14.** Report crude oil price per barrel at the end of December before any transportation charges.

**LINE 15.** Please list the posted oil field used as a reference for crude oil sales.

**LINE 16.** Report calendar year's gas and gas liquids income to the property for working and royalty interests combined (excluding plant's share of gas and gas liquids).

- LINE 17.** Report gas (MCF) used as lease fuel.
- LINE 18.** Report volume of gas (MCF) credited to lease after plant processing. This volume should be the same as that upon which royalty payments are based.
- LINE 19.** Report volume of (NGL) credited to lease after plant processing. This volume should be the same as that upon which royalty payments are based.
- LINE 20.** Indicate trucking charges per barrel if oil must be hauled.
- LINE 23.** Indicate your proved developed and undeveloped oil and gas reserves (as defined in Rule section 468 of the California Code of Regulations), as of the year end.
- LINE 24.** Report the number of wells by type, indicating the status and average depth. Idle with equipment (good, fair, poor), idle no equipment, and idle rods and tubing pertain to producing wells only. A well is considered active if used at least one day during December. Active producers and injectors should equal the number of wells reported for December in the production and injection data. An injector should be reported as a producer if the well was in production at any time during December.
- LINE 25.** Report additions to or removals of improvements of your "Other Production Equipment." Label removals. The Assessor may, on written notice, request annual reporting of previously existing equipment.
- LINE 26.** Any other information bearing on the value of the property may be recorded under "Remarks."

#### **DECLARATION BY ASSESSEE**

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

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

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

OFFICIAL REQUIREMENT

A report submitted on this form is required of you by section 441(a) of the Revenue and Taxation Code. The statement must be completed according to the instructions and filed with the Assessor on or before April 1, 20\_\_\_. Failure to file it on time will compel the Assessor’s Office to estimate the value of your property from other information in its possession and add a penalty of 10 percent as required by Code section 463.

CAREFULLY READ AND FOLLOW THE ACCOMPANYING INSTRUCTIONS.  
IF ADDITIONAL DETAIL IS NECESSARY, ATTACH SEPARATE PAGE.

1. NAME AND MAILING ADDRESS

└

2. DESCRIPTION OF THE PROPERTY

Field name \_\_\_\_\_

Lease name \_\_\_\_\_

Zone name(s) \_\_\_\_\_

3. PARCEL NUMBER \_\_\_\_\_

Tax rate area \_\_\_\_\_

4. TELEPHONE NUMBER OF PERSON COMPLETING FORM ( \_\_\_\_\_ ) \_\_\_\_\_

|

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

5. INDIVIDUAL WELL DATA							5. INDIVIDUAL WELL DATA							
Well Number:				Zone Name:			Well Number:				Zone Name:			
6.	PRODUCTION			PRESSURE (see inst.)		DELIVERABILITY	6.	PRODUCTION			PRESSURE (see inst.)		DELIVERABILITY	
	Producing Days	Gas (Mcf.) <input type="checkbox"/> Gross <input type="checkbox"/> Sales		Water (Bbls.)	Casing (Surface Psig)	Tubing (Surface Psig)		5 - Day Period (Average Daily Mcf.)	Producing Days	Gas (Mcf.) <input type="checkbox"/> Gross <input type="checkbox"/> Sales		Water (Bbls.)	Casing (Surface Psig)	Tubing (Surface Psig)
7. Jan.							7. Jan.							
Feb.							Feb.							
Mar.							Mar.							
Apr.							Apr.							
May							May							
Jun.							Jun.							
Jul.							Jul.							
Aug.							Aug.							
Sep.							Sep.							
Oct.							Oct.							
Nov.							Nov.							
Dec.							Dec.							
8. TOTALS					xxx	xxx	xxx	8. TOTALS				xxx	xxx	xxx
9. NATURAL GAS POLICY ACT DESIGNATION							9. NATURAL GAS POLICY ACT DESIGNATION							
10. ACTUAL GAS PRICE RECEIVED FOR WELL/LEASE IN DECEMBER (\$/Mcf.)							10. ACTUAL GAS PRICE RECEIVED FOR WELL/LEASE IN DECEMBER (\$/Mcf.)							
11. GAS BTU IN THIS WELL, ZONE IN THIS WELL, OR FOR THIS LEASE							11. GAS BTU IN THIS WELL, ZONE IN THIS WELL, OR FOR THIS LEASE							
12. PROVED RESERVES <input type="checkbox"/> Well <input type="checkbox"/> Zone <input type="checkbox"/> Lease			DEVELOPED (MMcf.)		DATE ESTIMATE MADE:		12. PROVED RESERVES <input type="checkbox"/> Well <input type="checkbox"/> Zone <input type="checkbox"/> Lease			DEVELOPED (MMcf.)		DATE ESTIMATE MADE:		
			UNDEVELOPED (MMcf.)							UNDEVELOPED (MMcf.)				
13. RESERVE CALCULATION METHOD			<input type="checkbox"/> Volumetric <input type="checkbox"/> Material Balance <input type="checkbox"/> Decline Curve				13. RESERVE CALCULATION METHOD			<input type="checkbox"/> Volumetric <input type="checkbox"/> Material Balance <input type="checkbox"/> Decline Curve				
14. PRESENT CONTRACT RATE-OF-TAKE			% OF RESERVES (Mcf./DAY)				14. PRESENT CONTRACT RATE-OF-TAKE			% OF RESERVES (Mcf./DAY)				
			% OF DELIVERABILITY (Mcf./DAY)							% OF DELIVERABILITY (Mcf./DAY)				
15. OPEN PERFORATED INTERVAL(S)							15. OPEN PERFORATED INTERVAL(S)							
16. CUMULATIVE PRODUCTION AS OF DEC 31 (see instructions)							16. CUMULATIVE PRODUCTION AS OF DEC 31 (see instructions)							
17. BOTTOM HOLE SHUT-IN PRESSURE _____ DATE TAKEN _____							17. BOTTOM HOLE SHUT-IN PRESSURE _____ DATE TAKEN _____							
ASSESSOR’S USE ONLY							ASSESSOR’S USE ONLY							

18. LEASE SUMMARY	
19. GAS USED ON LEASE (Mcf.)	20. LEASE CONDENSATE (Gals.) (\$/Gal.)
21. UTILITY SALES LINE PRESSURE (Psig)	
22. ROYALTY RATE <input type="checkbox"/> Private % <input type="checkbox"/> Government %	
23. IF YOU CHECKED "Government" IN LINE 22, DOES THIS PROPERTY QUALIFY FOR A PROPERTY TAX EXEMPTION UNDER REVENUE AND TAXATION CODE SECTION 107.2 OR 107.3? <input type="checkbox"/> Yes <input type="checkbox"/> No	
24. WHO PURCHASES THE GAS PRODUCED ON THIS LEASE?	
25. WHAT IS THE CONTRACT EXPIRATION DATE?	
26. WHAT IS THE DATE ON WHICH PRICES BECOME RENEGOTIABLE?	

27. BASIC WELL EQUIPMENT			ASSESSOR'S USE ONLY
		Number of Wells	
PRODUCING WELLS	Single Completions		
	Dual Completions		
	Triple Completions		
NONPRODUCING WELLS	With Equipment		
	No Equipment		
DISPOSAL WELLS			
TOTALS			

28. OTHER PRODUCTION EQUIPMENT					ASSESSOR'S USE ONLY
ITEMS	Number	Size/Description	Acquis. Year	Original Cost Installed	
TANKS, WATER					
TANKS, STORAGE					
DEHYDRATORS					
COMPRESSORS					
GATHERING LINES					
PIPELINES					
DISPOSAL EQUIP.					
HEATER					
OTHER					
TOTAL					

29. NEW WELL, REDRILL, REWORK REPORT (see instructions regarding data required)				
WELL NAME AND NUMBER				
ZONE NAME				
PRODUCING INTERVAL (FEET)				
POROSITY (Ø) (%)				
WATER SATURATION (Sw) (%)				
COMPRESSIBILITY FACTOR (Z)				
DRAINAGE AREA (A) (ACRES)				
NET SAND (h) (FEET)				
SPECIFIC GRAVITY				
FORMATION TEMPERATURE (Tf) (oR)				
INITIAL FORMATION PRESSURE (PSIG)	Bottom Hole	Bottom Hole	Bottom Hole	Bottom Hole
	Surface	Surface	Surface	Surface
RECOVERY FACTOR (RF) (%)				
RESERVOIR MECHANISM				

30. REMARKS (attach additional sheets if needed)

#### DECLARATION BY ASSESSEE

OWNERSHIP TYPE (4) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/>	Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.  I declare under penalty of perjury under the laws of the State of California that I have examined this production report, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all production and all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20 _____.
---	---

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

\*Agent: see page P4 for Declaration by Assessee instructions.

# INSTRUCTIONS FOR COMPLETING DRY GAS PRODUCTION, EQUIPMENT, NEW WELL, REDRILL, AND REWORK REPORT

This report is not a public document. The information contained herein will be held secret by the Assessor (section 451, Revenue and Taxation Code); it can be disclosed only to the district attorney, grand jury, and other agencies specified in section 408 of the Revenue and Taxation Code. Attached schedules are considered to be part of the report. The Assessor's failure to keep such records confidential could subject him or her to civil damages (Government Code section 1504), and if such failure is determined to be willful, the Assessor may be subjected to other sanctions as provided by law (Government Code sections 3060-3074). Agents of the county hired as consultants are employees of the county and are subject to the same provisions, sanctions and penalties upon failure to keep records confidential.

If this report is prepared prior to January 1, any change in real property between the date as of which the report is prepared and January 1, must be reported to the Assessor on a supplemental report.

Report each lease or parcel on a separate report form. Two wells may be reported on one form provided the wells do not contain more than one zone. For example if wells A and B produce from single zones, well A would be reported on lines 5 through 17 on the left side of the form, and well B would be reported on lines 5 through 17 on the right side of the form. However, if well A produced from two separate and distinct zones, one zone would be reported on the left side of the form, and one zone would be reported on the right.

All personal property owned by the respondent and any property belonging to others on the lease as of January 1 must be reported to the Assessor on BOE 566-D, Oil and Dissolved Gas Production Report. Operating expenses must be reported on BOE 566-K, Annual Oil and Gas Operating Expense Data.

Line numbers listed in these instructions refer to identical line numbers printed on the form. At top of form, fill in the year of lien date for which this report is made.

## LINE 1. NAME AND MAILING ADDRESS

- a. NAME (OF OPERATOR). If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name, and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.
- b. DBA (FICTITIOUS NAME). Enter the DBA name under which you are operating in this county, if applicable, below the name of the sole owner, partnership, or corporation.
- c. MAILING ADDRESS. Enter the mailing address of the legal entity shown in line 1 above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and zip code.

LINE 2. DESCRIPTION OF THE PROPERTY. Report each lease or parcel on a separate report form. Fill in field, lease, and zone names, conforming to Division of Oil and Gas classifications.

LINE 3. PARCEL NUMBER. Enter the parcel number and tax rate area number, if known. If there has been a change in lease boundaries, describe the change on a separate sheet of paper and attach to this report.

LINE 4. TELEPHONE NUMBER. Enter the phone number of the person completing this form so that we may contact you if necessary.

LINE 5. Report individual well data by zone, using as many forms as necessary. Conform to Division of Oil and Gas well numbers and zone nomenclature. All data is for the last full calendar year.

LINES 6. Report only nonassociated (dry) gas on this form. Associated (wet) gas is reported on the Oil and Dissolved Gas Production Report.

- a. Producing Days refer to the number of days the well produced during the month.
- b. Gas (MCF) refers to gross production or production sales in thousand cubic feet produced during the month. Check the block indicating whether you are reporting gross gas or gas sold. (Gross gas is total gas produced.)
- c. Report water produced (Bbls.).
- d. Pressures, both casing and tubing, should be shown monthly for producing gas wells. If a well is not on production during the month, shut-in pressures should be shown. All pressures are surface gauge pressures.
- e. Deliverability refers to tests taken on a well during any month of the year either by the producer or by the purchaser. Report the average deliverability over the test period. If test is not over a five day period, explain under line 30, Remarks. If the test is not for an individual well, but for a group of wells, also explain under Remarks. Report only the latest deliverability test taken for the calendar year.

LINE 9. Enter the applicable section of the Natural Gas Policy Act for the well, such as "102."

LINE 10. Enter the last price received during December of the calendar year being reported for gas produced from this well or lease.

LINE 11. Enter the gas BTU for this well, or zone in this well, if reporting by zone.

LINE 12. Enter the proved reserves in millions of cubic feet for this well, zone, or lease (check proper box) as of December 31 of the calendar year reported. Enter according to the classifications of proved developed and proved undeveloped reserves. If the zone or lease boxes are checked, enter the wells included in the reserve estimate on line 30, Remarks. Proved reserves are those reserves which geological and engineering information indicate with reasonable certainty to be recoverable in the future, taking into account reasonably projected physical and economic operating conditions. Present and projected economic conditions shall be determined by reference to all economic factors considered by knowledgeable and informed persons engaged in the operation and buying or selling of such properties, e.g., capitalization rates, product prices and operation expenses.

LINE 13. Check the proper box to show the method used to calculate reserves. If you used some other method to calculate reserves, please explain under Remarks, line 30.

LINE 14. Enter in the respective space, the present contract rate-of-take in MCF/Day depending upon whether the rate is based on a percentage of re-

serves or deliverability. If the contract-rate-of-take is for a group of wells, so indicate under Remarks, line 30.

LINE 15. Enter the currently open perforated intervals in this well.

LINE 16. Enter the cumulative production of gas for this well, for the zone shown, as of December 31 of the calendar year reported. If you do not have accurate cumulative production, so indicate, showing the beginning date of the cumulative production reported. If data is not available by well, report by zone or lease and so indicate under Remarks, line 30.

LINE 17. Enter the last bottom hole shut-in pressure available for this zone in this well.

LINE 18. Lease Summary (heading). Do not report data on this line.

LINE 19. Report gas used on lease as fuel.

LINE 20. Report calendar year lease condensate production in gallons, and price per gallon in December.

LINE 21. Enter the pressure of the sales line into which you feed your produced gas.

LINE 22. Indicate the royalty rate percentages paid, both private and government.

LINE 23. If you checked "Government" on line 22, indicate whether you claim an exemption from property taxes for government royalties under section 107.2 or 107.3 of the Revenue and Taxation Code. Use the Remarks section, line 30, for further clarification, if necessary.

LINE 24. Enter the name of the purchaser of all of the gas sold from this lease.

LINE 25. Enter the expiration date of your gas sales contract.

LINE 26. Enter the date on which prices become renegotiable.

LINE 27. Basic Well Equipment (heading). This section is for reporting numbers of wells by category in the reporting unit (i.e., lease or parcel).

LINE 28. Other Production Equipment (heading). Report all production equipment on the property. Enter categories of equipment or structures not listed under "Other." Use additional pages if necessary. Complete this section in full detail. For compressors show horsepower, design, and current stages.

LINE 29. This section is to be used to report data for new wells, redrilled wells or reworked wells that require a notification on a "Notice of Rework" to the California Division of Oil and Gas. Reworks of interest to the Assessor are those which permanently alter the well or casing. Data furnished in this section should be the same as that used in making a company reserve estimate. Enclose copies of the following data for each new well, redrill or rework completed during the year being reported.

- a. The well completion summary and any subsequent rework history showing the current physical condition of the well.
- b. The PG&E or company back-pressure test data form for the current producing zone(s) including an analysis of the gas.
- c. One 2" = 100' scale IES log and a copy of the sonic, density or any other evaluation log run.
- d. For directionally drilled wells, a directional survey.

#### DECLARATION BY ASSESSEE

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

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

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

The taxpayer may optionally file any other additional information that is germane to the assessment function such as geologic structure maps, estimates of water influx and, for new wells, estimated date of pipeline connection.



# **OIL AND GAS OPERATING EXPENSE DATA FOR 20\_\_**

*Declaration of costs and other related property information as of 12:01 A.M., January 1, 20\_\_. File a separate report for each property.*

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

## **OFFICIAL REQUIREMENT**

A report submitted on this form is required of you by section 441(d) of the Revenue and Taxation Code. The statement must be completed according to the instructions and filed with the Assessor on or before April 1, 20\_\_. Failure to timely file the statement will compel the Assessor's Office to estimate the value of your property from other information in its possession and add a penalty of 10 percent as required by Revenue and Taxation Code section 463.

## 2. DESCRIPTION OF THE PROPERTY (A separate report must be filed for each property)

FIELD NAME	LEASE NAME AND POOL
------------	---------------------

### RECOVERY

☐ PRIMARY ☐ OTHER. DESCRIBE:

3. PARCEL NUMBER	TAX RATE AREA
------------------	---------------

### 4. ZONE OR WELL NUMBER

WELL DATA:				ASSESSOR'S USE ONLY
4. NUMBER OF PRODUCING WELLS				
5. AVERAGE TUBING DEPTH, FEET				
6. PRODUCTION				
a. CRUDE OIL (BBLS)				
b. WATER (BBLS)				
c. GAS (MCF)				
FIELD OPERATING EXPENSES:			TOTAL COST (\$)	
7. LABOR, INCLUDING EMPLOYEE BENEFITS				
8. MATERIALS AND SUPPLIES (EXPENSED ITEMS ONLY)				
9. WELL MAINTENANCE, GENERAL (PULLING, BAILING, ETC.)				
10. CONTRACT WORK AND RENTALS				
11. INSURANCE				
12. UTILITIES				
13. COMPRESSION SERVICES				
14. TRANSPORTATION (EXCEPT CRUDE OIL HAULING)				
15. DEHYDRATION AND WASTE WATER DISPOSAL				
16. ENHANCED RECOVERY COSTS				
	COST	TYPE	BARRELS/MCF	
a. FUEL				
1. PURCHASED				
2. LEASE PRODUCTS				
b. WATER				
c. CHEMICALS				
d. MAINTENANCE AND REPAIRS				
e. PURCHASED STEAM - OFF SITE SOURCE				
TOTAL ENHANCED RECOVERY COSTS \$				
17. OVERHEAD (DIRECT-FIELD OR DISTRICT)				
18. OTHER. EXPLAIN FULLY ON ATTACHED SHEET				
19. TOTAL FIELD OPERATING EXPENSES				

**CAPITAL EXPENDITURES**

20. NEW WELLS						ASSESSOR'S USE ONLY	
WELL NUMBER	WELL TYPE	DATE COMPLETED	DEPTH	COST \$			
TOTAL NEW WELL COST \$							
21. REMEDIAL WELL WORK							
WELL NUMBER	WELL TYPE	DATE COMPLETED	DEPTH	COST \$			
TOTAL REMEDIAL WELL WORK COST \$							
22. ABANDONMENTS							
WELL NUMBER	WELL TYPE	DATE ABANDONED	DEPTH	COST \$	SALVAGE VALUE \$		
TOTAL ABANDONMENT COST (NET) \$							
23. SURFACE INVESTMENT							
TYPE		DATE COMPLETED		COST \$			
TOTAL SURFACE INVESTMENT \$							
24. WORK IN PROGRESS							
				DESCRIPTION		COST \$	
FIXED PLANT, EQUIPMENT & OTHER							
WELLS, NON-FIXTURE & FIXTURE							
TOTAL IMPROVEMENT \$							
MOVEABLE EQUIPMENT							
25. OTHER (fully explain on attached sheet)							
26. TOTAL CAPITAL EXPENDITURES							
27. REMARKS:							

**DECLARATION BY ASSESSEE**

<b>OWNERSHIP TYPE (☑)</b>  Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/>	<b>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</b> <i>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20__.</i>	
	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*	
	NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)	
	NAME OF LEGAL ENTITY (other than DBA) (typed or printed)	
	PREPARER'S NAME AND ADDRESS (typed or printed)	
TELEPHONE NUMBER ( )		TITLE
EMAIL ADDRESS		

## INSTRUCTIONS FOR COMPLETING THE OIL AND GAS OPERATING EXPENSE DATA REPORT

Line numbers listed in these instructions refer to identical line numbers printed on the form.

**LINE 1. DATE, NAME, MAILING ADDRESS AND PHONE NUMBER**

- a. At top of form: fill in the year of the lien date for which this expense report is made.
- b. NAME OF OPERATOR (PERSON OR CORPORATION)  
If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name, and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.
- c. DBA OR FICTITIOUS NAME  
Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership, or corporation.
- d. MAILING ADDRESS  
Enter the mailing address of the legal entity shown in line 1b above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and ZIP code.
- e. PHONE NUMBER  
Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

**LINE 2. DESCRIPTION OF THE PROPERTY**

Report each property or parcel on a separate report form. Fill in field name, lease name and pool. Conform to Division of Oil and Gas classification in regard to name of field, pool, and zone. Check whether recovery is primary or other type. If other, describe method [for example, water-flood, steam injection (cyclic or flood), fire flood, etc.].

**LINE 3. PARCEL NUMBER**

Fill in the parcel number and tax rate area number, if known.

**LINE 4.** Producing wells reported are those wells which actually contribute to normal lease production on a profitable basis.

**LINE 6.** Production is to be for the same period as used for the reporting of the expense data on this form.

**LINES 7 thru 15.** Report direct field operating expenses only. Do not report capitalized items or royalty payments on these lines.

**LINE 16.** Report costs related to enhanced recovery only on this line. Use line 12 for all utility costs not associated with enhanced recovery operations.

**LINES 17 thru 19.** Report direct field operating expenses only. Do not report capitalized items or royalty payments on these lines.

**LINES 20 and 21.** Report the well number, well type (for example, producing, pumping, injection steam, observation, water source), date completed, depth and total cost (tangible and intangible) for each well. Report the summation of the costs for each line. Report on these lines all work that required a Division of Oil and Gas permit.

**LINE 22.** Report the well number, well type (for example, producing, pumping, injection steam, observation, water source), date abandoned, well depth, total cost, and salvage value for each well abandoned. For the Total Abandonment Cost (Net) entry, report the total cost less any salvage from the wells.

**LINE 23.** Report amounts capitalized for surface investment (for example, steam generators, buildings, product handling equipment, and vapor recovery systems).

**LINE 24.** Report expenditures for projects not yet completed for intended use differentiating moveable equipment, wells, and fixed plant and facilities. Indicate whether the amounts reported are for new equipment or structures, or maintenance, repair, overhauls, etc.

**LINE 25.** Report all other investment expenditures not listed in lines 20 thru 24.

Crude Hauling. Report expenses on line 18 if oil must be hauled. Fully explain on attached sheet.

**Do not include depreciation, depletion, amortization, interest, federal and state income taxes, property taxes, royalty payments, and general office overhead.**

#### DECLARATION BY ASSESSEE

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

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

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

**OFFICIAL REQUIREMENT**  
A report submitted on this form is required of you by section 441(a) of the Revenue and Taxation Code (Code). The statement must be completed according to the instructions and filed with the Assessor on or before April 1, 20 \_\_\_\_\_. Failure to file it on time will compel the Assessor's Office to estimate the value of your property from other information in its possession and add a penalty of 10 percent as required by Code section 463.

CAREFULLY READ AND FOLLOW THE ACCOMPANYING INSTRUCTIONS.

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

┌

2. DESCRIPTION OF THE PROPERTY *(a separate report must be filed for each property):*

Field Name \_\_\_\_\_

Lease Name \_\_\_\_\_

└

3. PARCEL NUMBER: \_\_\_\_\_

Tax Rate Area \_\_\_\_\_

4. Well data:    Type: <input type="checkbox"/> Dry steam <input type="checkbox"/> Water <input type="checkbox"/> Hot rock			ASSESSOR'S USE ONLY
	NUMBER	AVERAGE WELL DEPTH	
5. Producing wells flowing			
6. Producing wells pumping			
7. Shut-in wells capable of producing			
8. Idle wells incapable of producing			
a. With equipment			
b. Without equipment			
9. Injection wells			
10. Water supply: <input type="checkbox"/> Fresh <input type="checkbox"/> Salt			
11. Disposal wells			
FIELD OPERATING EXPENSES:*			ASSESSOR'S USE ONLY
12. Labor <i>(including employee benefits)</i>			
13. Materials and supplies <i>(expensed items only)</i>			
14. Well maintenance <i>(pulling, bailing, etc.)</i>			
15. Contract work and rentals			
16. Insurance			
17. Utilities			
18. Injection			
19. Transportation			
20. Waste water disposal			
21. Waste disposal (sludge)			
22. Overhead <i>(direct - field or district) (see instructions)</i>			
23. Other <i>(fully explain on attached sheet)</i>			
24.			
25.			
26.			
27.			
28.			
29. TOTAL FIELD OPERATING EXPENSES			

\* Do not include depletion, depreciation, amortization, interest on loans, franchise and property taxes, state and federal income taxes, or royalty payments.

CAPITAL EXPENDITURES (during the calendar year being reported):							ASSESSOR'S USE ONLY
30. New wells							
WELL NUMBER	DATE BEGUN	DATE COMPLETED	TYPE*	DEPTH	FLOW CAPABILITY (Kg x 10 <sup>6</sup> /HR)	COST	
*P = Producing, I = Injection, D = Disposal						TOTAL NEW WELL COST	
31. Remedial well work							
WELL NUMBER	DATE COMPLETED		DEPTH		COST		
TOTAL REMEDIAL WELL WORK COST							
32. Abandonments							
WELL NUMBER	DATE ABANDONED	DEPTH	COST	SALVAGE VALUE			
TOTAL ABANDONMENT COST (net)							
33. Surface investment							
Pads — Roads							
Facilities							
TOTAL SURFACE INVESTMENT							
34. Other (fully explain on attached sheet)							
35. TOTAL CAPITAL EXPENDITURES							

DECLARATION BY ASSESSEE

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

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

OWNERSHIP TYPE (3)  Proprietorship <input type="checkbox"/>  Partnership <input type="checkbox"/>  Corporation <input type="checkbox"/>  Other _____ <input type="checkbox"/>	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE
	NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE
	NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER
	PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER	TITLE
	EMAIL ADDRESS		

\*Agent: See page S2B for Declaration by Assessee instructions.

## INSTRUCTIONS FOR COMPLETING THE ANNUAL GEOTHERMAL OPERATING EXPENSE DATA REPORT

Line numbers listed in these instructions refer to identical line numbers printed on the form. At top of form, fill in the year of the lien date for which this expense report is made.

### LINE 1. DATE, NAME, MAILING ADDRESS AND PHONE NUMBER

a. NAME OF OPERATOR (person or corporation)

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

b. DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership or corporation.

c. MAILING ADDRESS

Enter the mailing address of the legal entity shown in line 1a. above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and zip code.

d. PHONE NUMBER

Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

### LINE 2. DESCRIPTION OF THE PROPERTY

Report each lease, parcel or "operating unit" on a separate report form. *Operating unit* refers to the accumulated total of wells producing in concert to supply a designated energy generation system. Fill in field, lease name, and unit number.

Conform to Division of Oil and Gas classification in regard to name of field, unit or lease.

### LINE 3. PARCEL NUMBER

Fill in the parcel number and tax rate area number, if known.

### LINE 4. WELL DATA — Indicate type

**LINES 5. and 6.** Producing wells reported are those wells which actually contribute to normal unit production on a profitable basis. Indicate number producing and average well depth for the zone.

**LINE 7.** Indicate number of shut in wells capable of production.

**LINE 8.** Indicate number of idle wells incapable of production (a) with equipment intact, (b) without equipment intact.

**LINE 9.** Indicate number of injection wells and average depth.

**LINE 10.** Indicate number of water supply wells and check one of the boxes to indicate whether they are fresh or salt water wells.

**LINE 11.** Indicate number of disposal wells and their average depth.

**LINES 12. FIELD OPERATING EXPENSE**

**thru 29.** Report direct field operating expenses only. Do not report capitalized items or royalty payments on these lines. Overhead expense applies to direct field overhead, district overhead, or any other direct overhead expenses relating to this lease or unit operation.

**LINES 30. CAPITAL EXPENDITURES**

**thru 35.** Wells, remedial well work, abandonments and surface investment are those incurred during the calendar year being reported. Do not include items such as roads under new well cost, but report these separately on line 33.

**Do not include depreciation, depletion, amortization, interest, federal and state income taxes, property taxes, royalty payments, and general office overhead.**

**DECLARATION BY ASSESSEE**

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

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

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



The Assessment Appeals Board is a separate agency from that of the Office of the Assessor and a separate agent authorization is required for assessment appeals. For an assessment appeal authorization contact the Clerk of the Board of Supervisors.

☐ AUTHORIZATION OF AGENT      ☐ DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO. \_\_\_\_\_

AGENT NAME				COMPANY NAME		
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)				EMAIL ADDRESS		
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE (       )       )	ALTERNATE TELEPHONE (       )       )	FAX TELEPHONE (       )       )	
REAL PROPERTY: ASSESSOR'S PARCEL/ IDENTIFICATION NUMBER				PERSONAL PROPERTY: ACCOUNT/ASSESSMENT NUMBER		

**AUTHORITY** (please check all applicable items)

- ☐ This agent is delegated full authority to handle all assessment matters with your office. Agent shall have access to all information and materials that would be available to the undersigned.
- ☐ This agent is delegated full authority to sign Business Property Statements as provided under California Revenue and Taxation Code section 441(e).
- ☐ Other (please specify: \_\_\_\_\_)

☐ This authorization is valid until (date): \_\_\_\_\_

☐ This authorization is valid for the calendar year 20 \_\_\_\_\_ only.

☐ This authorization is valid for a **period of no more than two (2) years from the date of execution** of this authorization as indicated below, unless revoked in writing or terminated by operation of law.

I certify (or declare) under penalty of perjury under the laws of the State of California that: (1) I own, possess, control, or manage the property referenced in this authorization; (2) I have the authority to designate an agent to act on behalf of all of the owners of said property, and (3) the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief. I acknowledge delegation of authority to the designated agent and retain full responsibility for any and all actions this agent makes on behalf of the owner. I also acknowledge I may be required to furnish additional information which the Assessor may request directly from the owner or through the agent.

SIGNATURE OF OWNER, PARTNER, OR OFFICER ▶	COMPANY NAME OR DBA	
PRINT NAME	TITLE	
EMAIL ADDRESS	DAYTIME TELEPHONE (       )	DATE

**PLEASE KEEP A COPY OF THIS FORM FOR YOUR RECORDS**

### AUTHORIZATION OF AGENT FOR MULTIPLE PROPERTIES

THIS AUTHORIZATION IS FOR CALENDAR YEAR:

[illegible]

**2026 POWER PLANT PROPERTY STATEMENT**

(Declaration of costs and other related  
property information as of 12:01 A.M., January 1, 2026)

**RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.**  
**FILE RETURN BY APRIL 1, 2026.**

**SECTION 1. Name and Mailing Address**

(Make necessary corrections to printed name mailing address)

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

Phone Number ( ) Fax Number ( )

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

Email Address

**SECTION 2. Name and Type of Facility**

Operational Date \_\_\_\_\_

Main Parcel Number \_\_\_\_\_

Accounting/Location Code \_\_\_\_\_

Appraisal Unit Code \_\_\_\_\_

**SECTION 3**

		COST	ASSESSOR'S USE ONLY
<b>A. SUPPLIES</b>	FUEL		FIX
	NONFUEL		O.I.
<b>B. CONSTRUCTION IN PROGRESS</b> (attach listing)	TOTAL		PP
	OUT OF COUNTY		
	% COMPLETE		
<b>C. PLANT AND EQUIPMENT</b>			IMP
<b>D. BUILDINGS, FIXTURES, LAND, AND LAND IMPROVEMENTS</b>			TOTAL

**SECTION 4**

	AMOUNT	ASSESSOR'S USE ONLY
A. Expense		
B. Income		

**SECTION 5**

ITEM	YES (X)	NO (X)	NA (X)
A. Do you use accrual basis accounting?			
B. Do you own the real estate?			
C. Has all or part of the real estate been subject to a change of ownership since last filing?			
D. If leased, is the real estate subject to an agreement of 35 years or more (including options) since last filing?			
E. Did another person or entity acquire "control" through acquisition of stock or otherwise since last filing?			
F. Was a new or amended power agreement enacted since last filing? (if <b>yes</b> , attach agreement or amendment)			
G. Was a new or amended steam or hot air agreement enacted since last filing? (if <b>yes</b> , attach agreement or amendment)			
H. Was a new or amended ash sales agreement enacted since last filing? (if <b>yes</b> , attach agreement or amendment)			
I. Was a new or amended fuel purchase agreement enacted since last filing? (if <b>yes</b> , attach agreement or amendment)			
J. Was a new or amended operation and maintenance agreement enacted since last filing? (if <b>yes</b> , attach agreement or amendment)			

**DECLARATION BY ASSESSEE**

<b>OWNERSHIP TYPE (☑)</b> Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>		<b>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</b> <i>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2026.</i>
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SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT\*

DATE

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

TITLE

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

FEDERAL EMPLOYER ID NUMBER

PREPARER'S NAME AND ADDRESS (typed or printed)

TELEPHONE NUMBER

TITLE

( )

\*Agent: See page 12 for Declaration by Assessee instructions.

**THIS STATEMENT SUBJECT TO AUDIT**

## 2026 POWER PLANT PROPERTY STATEMENT

### SECTION 6 — SCHEDULE OF SYSTEMS AND SUBSYSTEMS

#### A. FACILITY AND SPECIFICATIONS

1. Location (nearest population center):	
2. Site Size (acres):	
3. Nameplate Rating (Gross MWE):	
4. Maximum Dependable Capacity (Gross MWE):	
5. Maximum Dependable Capacity (Net MWE):	
6. Fuel Used:	
7. Fuel Requirements (units/hr):	
8. Fuel Content (BTU/unit):	
9. Heat Rate @ Maximum Load (BTU/KWH):	
10. Cooling Water Requirement (ac-ft-yr):	
11. Solid Waste Disposal (tons/yr):	

#### B. GENERATOR DATA

1. Manufacturer:	
2. Cumulative Hours on Line:	
3. Type of Cooling:	
4. Number of Poles:	
5. Rating (KVA):	
6. Voltage:	
7. Current (Amps):	

#### C. TURBINE DATA

##### a. GAS

##### b. STEAM

1. Manufacturer:		
2. Model Number and/or Designation		
3. Number of Turbines/Number of Stages:		
4. Steam/Demineralized Water Flow (lbs/hr):		
5. Speed (rpm):		

#### D. MAIN TRANSFORMER

1. Manufacturer:	
2. Type:	
3. Rating (KV):	

#### E. CONDENSER

1. Manufacturer:	
2. Type:	
3. Number of Cells:	
4. Cooling Capacity:	

**2026 POWER PLANT PROPERTY STATEMENT****SECTION 7 — SCHEDULE OF INCOME**

<b>INCOME</b>	<b>MWH SOLD</b>	<b>UTILITY INCOME</b>	<b>NONUTILITY INCOME</b>
A. Energy Sales			
B. Ancillary Services			
1. Regulation Income			
2. Spinning Reserve Income			
3. Nonspinning Reserve Income			
4. Replacement Income			
C. Firm Capacity Income			
D. As-Available Capacity Income			
E. Capacity Bonus Income			
F. Dispatch/Curtailment Payment			
G. Production Tax Credit			
1. Date PTC Eligibility Begins		Date PTC Eligibility Ends	
2. MW Capacity Eligible for PTC			
H. Steam Sales			
I. Hot Air Sales			
J. Ash Sales			
K. Disposal			
L. Other Income ( <i>fully explain on attached sheet</i> )			
M. <b>TOTAL INCOME</b>			

**SECTION 8 — SCHEDULE OF EXPENSES**

<b>EXPENSES</b>	<b>Cost</b>
A. Labor and Employee Benefits	
B. Materials and Supplies (expensed items only)	
C. Plant Maintenance (normal)	
D. Contract Work and Rentals	
E. Insurance	
F. Solids Disposal	Volume
G. Water Supply	1. Volume
	2. Supplier
H. Operating Fuel	Volume
I. Fuel Transportation Charges (if separated from fuel costs)	
J. Fuel Taxes	
K. Other Utility Costs ( <i>fully explain on attached sheet</i> )	
L. Electrical Transmission	
M. Haulage, Transportation, and Freight	
N. General and Administrative	1. Management Fees
	2. All other G & A Overhead ( <i>fully explain on attached sheet</i> )
O. Depreciation	
P. Interest	
Q. Property Tax, Federal Income Tax, State Income Tax, and Other Non-Payroll Taxes	
R. Major Overhaul or Turn-Around	1. Hours From Last Overhaul
	2. Date Accomplished
	3. Unit(s) Overhauled
	4. Overhaul (O) or Hot Gas Path (H)
S. Other Costs ( <i>fully explain on attached sheet</i> )	
T. <b>TOTAL EXPENSES PER ACCOUNTING RECORDS</b>	

## 2026 POWER PLANT PROPERTY STATEMENT

### SECTION 9 — MONTHLY POWER GENERATION, FUEL USAGE, AND OTHER OPERATIONAL INFORMATION

	A. GROSS GENERATION MW HOURS	B. NET (SALES) GENERATION MW HOURS	C. HOURS FACILITY ON LINE	D. FACILITY DISPATCH/ CURTAILMENT HOURS	E. FUEL CONSUMED INDICATE UNIT OF MEASURE (e.g., MCF)		F. BBL VOLUME OF STEAM SOLD OR SELF USED FOR EOR COGENERATION ONLY	G. VOLUME OF HEATED AIR SOLD INDICATE UNIT OF MEASURE (e.g., MCF)	
					UOM			UOM	
Jan									
Feb									
Mar									
Apr									
May									
Jun									
Jul									
Aug									
Sep									
Oct									
Nov									
Dec									
<b>TOTAL</b>									

### SECTION 10 — OTHER PRODUCTION INFORMATION

A. Name of Energy Buyer	
B. Date of Sales Contract	
C. Type of Contracts / S.O. # / Duration	
D. Contract Capacity	
E. Lien Date KW Price	
F. Lien Date Fuel Price per Unit of Measure (e.g., MCF)	
G. Name of Heat / Steam Buyer	
H. Lien Date Steam Price per BBL	

### SECTION 11 — PLANT OFF-LINE INFORMATION

	MONTH	SCHEDULED HOURS	UNSCHEDULED HOURS	REASON
A.				
B.				
C.				
D.				
E.				
F.				
G.				
H.				
I.				

## 2026 POWER PLANT PROPERTY STATEMENT

SECTION 12 — SCHEDULE OF FIXED PLANT AND OTHER FIXED - MOVEABLE EQUIPMENT								
CAL YR ACQ	A. ELECTRIC PLANT AND FACILITY		B. TEST AND REPAIR EQUIPMENT		C. OFFICE FURNITURE AND EQUIPMENT		D. OFFICE COMPUTER EQUIPMENT	
	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
2025								
2024								
2023								
2022								
2021								
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2012								
2011								
2010								
2009								
2008								
2007								
2006								
2005								
2004								
2003								
2002								
2001								
2000								
1999								
Prior								
<b>TOTAL</b>								

## 2026 POWER PLANT PROPERTY STATEMENT

SECTION 13 — SCHEDULE OF BUILDINGS, FIXTURES, LAND, AND LAND IMPROVEMENTS								
CAL YR ACQ	A. NONPRODUCTION BUILDINGS		B. FIXTURES		C. LAND IMPROVEMENTS		D. LAND ACQUISITIONS	
	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
2025								
2024								
2023								
2022								
2021								
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2011								
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2009								
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2006								
2005								
2004								
2003								
2002								
2001								
2000								
1999								
Prior								
<b>TOTAL</b>								



## 2026 POWER PLANT PROPERTY STATEMENT

## SECTION 14 — SCHEDULE OF ADDITIONS TO FIXED PLANT, BUILDINGS, LAND, AND LAND IMPROVEMENTS

IN ASSET SCHEDULE	DESCRIPTION OF ADDITIONS	DATE ACQUIRED	PRIOR YEAR CWIP	COST	ASSESSOR'S USE ONLY
A.					
B.					
C.					
D.					
E.					
F.					
G.					
H.					
I.					
J.					

## SECTION 15 — SCHEDULE OF DELETIONS TO FIXED PLANT, BUILDINGS, LAND, AND LAND IMPROVEMENTS

FROM ASSET SCHEDULE	DESCRIPTION OF DELETIONS	DATE DISPOSED	YEAR ACQUIRED	COST	ASSESSOR'S USE ONLY
A.					
B.					
C.					
D.					
E.					
F.					
G.					
H.					
I.					
J.					

**SECTION 16 — DECLARATION OF PROPERTY BELONGING TO OTHERS** — if none, write "NONE"  
(attach additional sheets in the same format if necessary)

(SPECIFY TYPE BY CODE NUMBER)			YEAR OF ACQUISITION	YEAR OF MANUFACTURE	DESCRIPTION AND LEASE OR IDENTIFICATION NUMBER	COST TO PURCHASE NEW	ANNUAL RENT
Report Conditional Sales Contracts in lines 6-9 as applicable							
1. Leased Equipment 2. Leased-Purchase Option Equipment 3. Capitalized Lease Equipment							
4. Vending Equipment 5. Other Businesses 6. Government-Owned Property							
Tax Obligation		A. Lessor	B. Lessee				
A. Lessor's Name							
Mailing Address							
B. Lessor's Name							
Mailing Address							
C. Lessor's name							
Mailing Address							
D. Lessor's Name							
Mailing Address							
E. Lessor's Name							
Mailing Address							
F. Lessor's Name							
Mailing Address							
G. Lessor's Name							
Mailing Address							

## INSTRUCTIONS

### GENERAL INFORMATION

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

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

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

*Include copies of the year-end profit and loss statement, the current year's budget, most current income and expense forecast (pro forma), your major repair schedule with costs, and a description of work to be performed.*

<b>THIS STATEMENT IS SUBJECT TO AUDIT.</b>	<b>THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.</b>	<b>IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.</b>
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### SECTION 1

Enter your (assessee) name, attention or care of, and mailing address. Provide the name, telephone and fax numbers of the person to contact regarding the information in the return. Also, enter the location of the general ledger and all related accounting records; include the zip code with the address.

### SECTION 2

Provide the facility name, type or nature of the facility (e.g.; coal, geothermal, natural gas, bio-mass, gas fired cogeneration, wood chip cogeneration, and coal fired cogeneration), and the date the facility went into commercial operation. Next, enter the Assessor's parcel number, your accounting or location code, and appraisal unit code as provided by the Assessor (leave blank if not known).

### SECTION 3

**Supplies** — Provide the cost for fuel and nonfuel supplies on hand at lien date. Report actual or estimated amounts in whole dollars. There are a variety of methods for estimating supplies of which two are discussed. The first method is based on capacity. You have a capacity for storing 15,000 gallons of unleaded gasoline. Your last fuel delivery cost \$1.35 per gallon. At any given time, you reasonably believe the tanks are 30 percent full. The estimate of fuel on hand, in this case, is \$6,075 ( $15,000 \times .30 \times 1.35 = 6075$ ). The other method is based on time. The total office supply expense for the year was \$15,000. Your experience indicates you have 1.5 months of supplies on hand at any given time. The estimate of office supplies, in this case, is \$1,875 ( $15,000 \times (1.5/12) = 1875$ ).

**Construction in Progress** — Report the expenditures for equipment and other projects under construction not placed into service as of lien date. Report actual or estimated amounts in whole numbers. Acceptable methods for reporting cost are: (1) percentage complete times the authorization for expenditure (AFE), budgeted, or contract amounts; and (2) actual expenditure to date. If a project is to be allocated to other appraisal units, you are required to provide the allocated amounts. Separately report personal property (moveable equipment); fixtures and fixed plant/equipment; and buildings and land improvements.

**Plant and Equipment** — Enter the total cost of all plant and other equipment from the Plant & Equipment Schedule(s) attached.

**Buildings, Fixtures, Land, and Land Improvements Total** — Enter the total cost of all buildings, fixtures, land, and land improvements from the Buildings, Fixtures, Land, and Land Improvements Schedule(s) attached.

#### SECTION 4

Enter the total expenses and income reported from Sections VII and VIII of the property statement.

#### SECTION 5

Answer the listed questions and statements by checking the appropriate box: Yes, No, or NA (not applicable).  
(Note that some items may require additional information depending on the answer.)

#### SECTION 6

Report all system and subsystem data. If there are subsystems not listed, report these on a separate schedule. Enter "NA" for items that are not appropriate.

#### SECTION 7

**Income** — Enter the gross income for the categories listed for the calendar year preceding lien date. Report megawatt hours sold for the applicable categories of income. For each category, enter the income from utility and nonutility company sources. If the power plant is eligible to receive a Production Tax Credit as a result of the Energy Policy Act of 2005, enter the amount of the credit received in the prior calendar year as nonutility income. Also report the date PTC eligibility begins and when it will terminate. Lastly, enter the amount of megawatts capacity subject to this eligibility. Attach a separate schedule detailing "Other Income."

#### SECTION 8

**Expenses** — Enter direct operating expenses only for the calendar year preceding the lien date. Do not include capitalized items such as labor and benefits capitalized as part of plant and equipment acquisitions. Attach a separate schedule fully detailing "Other Costs."

#### SECTION 9

Enter monthly power generation, fuel usage and other operational information for the calendar year preceding lien date. Report gross generation as megawatt hours. The net generation is the amount of electricity sold or wheeled after all parasitic and other loads have been accounted for. Report the hours the plant was generating electricity; even if there was no net sales or operations were at a reduced (curtailed) level. Provide the amount of fuel used during the month, and indicate unit of measure; for example, tons or mcf as shown in the form. For cogeneration plants selling or transferring steam, report the amount of steam produced in barrels (BBL); no other unit of measure is acceptable. Report the amount of heated air sold in mcf. Finally, total each column for the year's total.

#### SECTION 10

Enter other production related information. Provide the energy buyer's name(s). Indicate the date of the sales contract and dates involving renegotiation of the price per unit of energy production. Specify the type of contract and duration, and the Standard Offer contract number if applicable; for example, S.O.4/20 years. Report the lien date price per KWH excluding capacity and bonus increments. Provide the lien date price for fuel including transportation charges: for example; price per mcf of gas, or price per ton of coal. Enter the name of the buyer(s) of the heated air or steam, or "Self Consumed" if not sold. Indicate the lien date selling price per barrel (BBL), or the internal accounting charge if self consumed.

#### SECTION 11

Enter plant production curtailed or off-line for periods greater than 24 hours during the month. Provide the month, the hours off-line and a brief explanation; for example, turbine failure.

**SECTIONS 12 and SECTION 13**

These sections are for reporting costs, in whole dollars, summarized by calendar year of acquisition plant and other fixed - moveable equipment; and buildings, fixtures, land and land improvements respectively. Attach as many schedules as needed to cover all reportable assets and property.

The first column is for entering the calendar year. The box above the "Cost" and "Assessor's Use Only" is for indicating the type of property being reported; for example, generation plant, computer equipment, office furniture and equipment, and fixtures. The "Cost" column is for entering the summarized cost for the calendar year. For each group, remember to total the cost.

Reportable cost includes the purchase price, sales and use taxes, transportation, installation and construction charges, interest during construction, and other expenses to place the asset into service. The reportable cost does not include adjustments for gain or loss on trade-in, adjustment for investment tax credit, section 179 deduction, or other tax or accounting adjustments. Items previously leased are reported at their original full cost and acquisition date. Do not include fully licensed vehicles and trailers, and off-highway vehicles subject to identification (trail bikes, snowmobiles, and 3- and 4-wheel all-terrain vehicles). The property tax is paid via the annual registration and off-highway identification sticker. However, you must report oversized and overweight rubber-tired vehicles, except commercial vehicles and cranes, requiring permits issued by the Department of

Transportation to operate on the highways. Unlicensed vehicles and equipment with license plates starting with "SE" are to be reported. Do not include pipelines and rights-of-way because they are reported on separate property statements. If you have facilities and plants that are being allocated to other appraisal units, you are required to provide the allocated cost: we will not perform the allocation. Do not include application software costs in accordance with section 995.2 of the Revenue and Taxation Code.

Group the assets according to function. This may follow your accounting classification policy. Some general guidelines to grouping assets are:

- Computer equipment and office equipment/furniture should be reported separately.
- Computers, buildings, and land improvements which are an integral part of a facility or plant are to be combined with the equipment into a single category.
- Tanks having a capacity of 5,000 bbl or more are to be reported separately from tanks of lesser capacity.
- Categories or groups may be combined into one group if the Assessor uses the same value method, percentage of improvements, and classification for the individual groups: for example; AWT's, LACT's, BSW's, monitors, and gauging equipment. However, active and idle equipment must be split into separate groups: for example; active steam generators and injection systems, and idle steam generators and injection systems.

The following are some of the errors and unacceptable practices found to be most common during annual review of the property statement.

- Do not report negative numbers. They are ignored and treated as zero amounts.
- Do not classify major plant and equipment as "Miscellaneous Equipment"; otherwise, this category is treated as personal property or fixtures regardless of the dollar amount reported.
- Do not determine new acquisitions by reporting the difference between last year's and this year's account balances. All new acquisitions are reported as current year. Disposals are to be deleted from the appropriate year, or be deleted from the oldest reported amount in the prior year.
- Separately report active and idle assets of the same classification. You may determine the actual cost by acquisition year, or prorate the total group based on a single percentage for all acquisition years.
- Fully depreciated items still in use (active or idle) must be reported.
- Remember to incorporate finalized property tax audit adjustments as part of the reported information.

## **SECTION 14**

List additions that occurred from the last filing. Do not include personal (moveable) property and fixtures. Include fixed plant, buildings, land, and land improvements. Provide the name of the asset schedule in which the item is reported, an item description, the date acquired or completion date, and the cost. Also provide the amount of prior year, reported construction in progress (CWIP). Reportable cost includes the purchase price, sales and use taxes, transportation, installation and construction charges, interest during construction, and other expenses incurred to place the asset into service. The reportable cost does not include adjustments for gain or loss on trade-in, adjustment for investment tax credit, section 179 deduction, or other tax or accounting adjustments. Only completed projects should be reported as of the date the property becomes functional or operational; otherwise, the item should be reported as construction in progress.

## **SECTION 15**

List deletions that occurred from the last filing. Do not include personal (moveable) property and fixtures. Include fixed plant, buildings, land, and land improvements. Provide the name of the asset schedule in which the item was reported in the prior year, an item description, disposal date, the date acquired or completion date, and the cost.

## SECTION 16

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

1. **LEASED EQUIPMENT.** Report the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in schedules for property belonging to you (see *No. 3 below*).
2. **LEASE-PURCHASE OPTION EQUIPMENT.** Report here all equipment acquired on lease-purchase option on which the final payment remains to be made. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. If final payment has been made, report full cost and original year of acquisition in schedules for property belonging to you (see *No. 3 below*).
3. **CAPITALIZED LEASED EQUIPMENT.** Report here all leased equipment that has been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). Do not include in schedules for property belonging to you unless final payment has been made.
4. **VENDING EQUIPMENT.** Report the model and description of the equipment; do not include in schedules for property belonging to you unless you actually own the equipment.
5. **OTHER BUSINESSES.** Report other businesses on your premises.
6. **GOVERNMENT-OWNED PROPERTY.** If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency which owns the property, and a description of the property.

## DECLARATION BY ASSESSEE

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

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

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

To The Tax Collector of \_\_\_\_\_ County

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

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

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

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

DECLARATION BY ASSESSEE

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

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

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

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

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

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

## INSTRUCTIONS FOR COMPLETING THE ANNUAL RACEHORSE TAX RETURN

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

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

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

## NAME AND MAILING ADDRESS

## NAME (PERSON OR CORPORATION)

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

## DBA OR FICTITIOUS NAME

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

## MAILING ADDRESS

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

## LOCAL PHONE NUMBER

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

## TYPE OF OWNERSHIP

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

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

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

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

## ABBREVIATION NAME AND DEFINITION OF CATEGORY

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



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

## DECLARATION BY ASSESSEE

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

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

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

## SCHEDULE A

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

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

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

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

## EXEMPTIONS AND EXCLUSIONS

## EXEMPTIONS

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

## EXCLUSIONS

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

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

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

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

☐ CHECK THIS BOX IF YOU NO LONGER OWN A RACEHORSE

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

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

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

DECLARATION BY ASSESSEE

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

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

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

EMAIL ADDRESS

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

## INSTRUCTIONS FOR COMPLETING ANNUAL REPORT OF BOARDED RACEHORSES

This report pertains only to racehorses as defined below:

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

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

### NAME AND MAILING ADDRESS

- NAME (PERSON OR CORPORATION)

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

- DBA OR FICTITIOUS NAME

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

- MAILING ADDRESS

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

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

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

### DECLARATION BY ASSESSEE

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

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

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

20\_\_ HORSE PROPERTY STATEMENT  
(other than Racehorses)

(Declaration of costs and other related  
property information as of 12:01 A.M.,  
January 1, 2026)

FILE RETURN BY APRIL 1, 2026

Carefully read and follow the accompanying instructions. (File a separate statement for each location.)

NAME	ASSESSOR'S PARCEL NUMBER
D.B.A. (ranch name)	
RANCH ADDRESS	
MAILING ADDRESS	E-MAIL ADDRESS

Note: All horses held for sale, rent, or farm use and pets are exempt. Report only those horses not exempt. (See instructions)

A NAME AND REGISTRA- TION NUMBER	B AGE	C COLOR	D SEX	E BREED	F DATE OF AR- RIVAL	G EARNINGS		H IF OWNED: Name of sire and dam, permanent domicile, condition, purchase date and price, etc. IF BOARDED: Name and address of owner. (see Column H instructions.)	ASSESSOR'S USE ONLY
						AMOUNT	SOURCE		

DECLARATION BY ASSESSEE

OWNERSHIP TYPE (4)	<p>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</p> <p>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20_____.</p>	TOTAL FULL VALUE	
Proprietorship <input type="checkbox"/>			
Partnership <input type="checkbox"/>		PERSONAL PROPERTY	
Corporation <input type="checkbox"/>		FIXTURES	
Other _____ <input type="checkbox"/>		OTHER IMPROVEMENTS	
		LAND	
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶		DATE	
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed) TITLE		PROCESSING DATA	
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		APPRaised _____	
		REVIEWED _____	
		POSTED TO: _____	
PREPARER'S NAME AND ADDRESS (typed or printed)		TAX AREA CODE: _____	
TELEPHONE NUMBER ( )		BUSINESS CODE: _____	
TITLE			



INSTRUCTIONS

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

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

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

THIS STATEMENT IS SUBJECT TO AUDIT.	THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.
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Column A. List horses which were owned by you at 12:01 a.m. on January 1, whether on your premises or not. Then list all such horses on your premises, under your control, or in your possession at 12:01 a.m. on the first day of January that belong to others. Show their names and registration numbers, if any. If unnamed, so state. Exclude "racehorses," "pets" and horses qualifying for the "business inventory exemption," as defined below.

A racehorse is a live horse, including a stallion, mare, gelding, ridgeling, colt, filly, or foal, that is or will be eligible to participate in or produce foals which will be eligible to participate in a horseracing contest in California wherein parimutuel racing is permitted under rules and regulations prescribed by the California Horse Racing Board. Racehorse does not mean or include any horse over three years old, or over four years old in the case of an Arabian horse, that has not participated in a horse race contest on which parimutuel wagering is permitted or has not been used for breeding purposes in order to produce racehorses during the two previous calendar years. Racehorses are to be reported on form BOE-571-J, Annual Racehorse Tax Return, or on form BOE-571-J-1, Annual Report of Boarded Racehorses, which may be obtained from the Assessor (Revenue and Taxation Code, section 5703).

Pets means any animal held for noncommercial purposes and not as an investment. A show animal that is awarded ribbons or cups would not be considered as held in connection with a trade, profession, or business. However, when the animal's proficiency gains monetary or other awards of substantial value, or when the animal is used in the production of offspring that are sold or exchanged for items of substantial value, it is no longer considered a pet. (Rule No. 134, California Code of Regulations)

Horses eligible for the business inventory exemption include all horses held primarily for sale or lease in the ordinary course of business and horses employed in the raising of crops or in the feeding, breeding, and management of livestock. (Rule No. 133, California Code of Regulations)

- Column B. State the age of the horse.
- Column C. Show the horse's color by abbreviation as follows: chestnut (ch.), brown (br.), black (blk.), bay (b.), roan (ro.), gray (gr.), pinto (p.), palomino (pal.), etc.
- Column D. Show sex by entering the applicable abbreviation: S for stallion (male horse used for breeding purposes); B for broodmare (female horse used for reproduction); H for horse (mature male horse that is not used for breeding); M for mare (mature female horse not used for reproduction); C for colt (male horse under 4 years of age, or under five years old in the case of an Arabian horse, and not used for breeding); F for filly (female horse under 4 years of age and not used for reproduction); G for gelding (a castrated male horse); R for ridgeling (an imperfectly castrated male horse).

Column E. Show the breed by abbreviation as follows: Thoroughbreds (T.B.), Appaloosa (App.), Arabian (Ar.), Quarter (Q.H.), Standardbred (Std. B.), other (explain).

Column F. Show date of arrival for all boarded horses, except racehorses and pets.

Column G. Show the name and address of each owner of boarded registered, show, work, and pleasure horses. If owned by a syndicate, give syndicate name and name and address of syndicate manager. If the horses are owned by you, list all of the following information.

- a. Gross amount of money earned since January 1st of prior year.
- b. Show the source of the income, such as breeding, showing, etc.

Column H. List the following information in the order in which asked:

- List the sire's name first and then the dam's name.
- Show the permanent domicile of the horse, and, if out of California, give location on January 1st.
- Describe the horse's physical condition at 12:01 a.m. on January 1st., i.e., sound, unsound. Also indicate if in light or heavy training.
- Broodmares: State if barren or in foal. If in foal, show name of stallion.
- Stallions: Show current stud fee, number of mares contracted for this calendar year, number of mares contracted last year and number of conceptions last year.
- If horse was purchased since January 1st of last year, show date purchased and cost. Cost includes purchase price, transportation costs, sales tax, import duty, and broker's fees, if any.

If you need additional space, continue on the next line.

Column I. Equipment and Feed.

Equipment: Enter the total original installed cost before allowance for depreciation for each year of acquisition. Include freight-in, excise taxes, sales or use taxes, and installation costs. Include fully depreciated equipment but do not include items that were traded, retired, transferred, sold or junked and removed physically from the premises. If equipment is located elsewhere in the county, attach a similar schedule and identify the location. All equipment at this location, except licensed vehicles, must be reported on this Property Statement.

Feed: Report only feed that will be consumed by your animals reported here plus your pets and racehorses.

Horses temporarily removed from the premises may be assessed to you at this location.

#### DECLARATION BY ASSESSEE

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

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

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

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2026)

**FILE RETURN BY APRIL 1, 2026**

LOCATION OF THE BUSINESS PROPERTY  
STREET  
CITY

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

a. Enter type of business: \_\_\_\_\_

b. Enter local telephone number \_\_\_\_\_ FAX number \_\_\_\_\_  
Email Address \_\_\_\_\_

c. Do you own the land at this business location? ☐ Yes ☐ No  
If **yes**, is the name on your deed recorded  
as shown on this statement? ☐ Yes ☐ No

d. When did you start business at this location? DATE: \_\_\_\_\_  
If your business name or location has changed from last year, enter the former name  
and/or location: \_\_\_\_\_

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

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

**ASSESSOR'S USE ONLY**

1. Supplies			
2. Equipment <i>(From line 35)</i>			
3. Equipment out on lease, rent, or conditional sale to others <i>(Attach Schedule)</i>			
4. Bldgs., Bldg. Impr., and/or Leasehold Impr., Land Impr., Land <i>(From line 71)</i>			
5. Construction In Progress <i>(Attach Schedule)</i>			
6. Alternate Schedule A <i>(See instructions)</i>			
7.			
8.			

1. Leased equipment
2. Lease-purchase option equipment
3. Capitalized leased equipment
4. Vending equipment
5. Other businesses
6. Government-owned property

Tax Obligation:		A. Lessor	B. Lessee						
Lessor's name	Mailing address								
Lessor's name	Mailing address								

### DECLARATION BY ASSESSEE

I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2026.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT\*

DATE
------

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

	TITLE
--	-------

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

	FEDERAL EMPLOYER ID NUMBER
--	----------------------------

PREPARER'S NAME AND ADDRESS (typed or printed)

TELEPHONE NUMBER
------------------

	TITLE

\*Agent: See page 7 for Declaration by Assessee instructions.

**THIS STATEMENT SUBJECT TO AUDIT**

INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH THE STATE BOARD OF EQUALIZATION



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

Include expensed equipment and fully depreciated items. Include sales or use tax (see instructions for important use tax information), freight and installation costs. Attach schedules as needed. Lines 16, 30, 31, and 43 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	1. MACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION, OR TRADE <i>(do not include licensed vehicles)</i>					2. OFFICE FURNITURE AND EQUIPMENT			3. OTHER EQUIPMENT <i>(describe)</i>			Calendar Year of Acq.	4. TOOLS, MOLDS, DIES, JIGS		
		COST		ASSESSOR'S USE ONLY			COST		ASSESSOR'S USE ONLY	COST		ASSESSOR'S USE ONLY		COST		ASSESSOR'S USE ONLY
09	2025												2025			
10	2024												2024			
11	2023												2023			
12	2022												2022			
13	2021												2021			
14	2020												2020			
15	2019												2019			
16	2018												Prior			
17	2017												Total			
18	2016												Calendar Year of Acq.	5a. PERSONAL COMPUTERS		
19	2015													COST	ASSESSOR'S USE ONLY	
20	2014															
21	2013												2025			
22	2012												2024			
23	2011												2023			
24	2010												2022			
25	2009												2021			
26	2008												2020			
27	2007												2019			
28	2006												2018			
29	2005												2017			
30	2004												Prior			
31	Prior												Total			
32	Total													5b. LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES		
33	Add TOTALS on lines 17, 31, 32, 44 and any additional schedules. ENTER HERE AND ON PART II, LINE 2												Calendar Year of Acq.	COST		ASSESSOR'S USE ONLY
34	ASSESSOR'S USE ONLY													2025		
35	CLASSIFICATION	COL	FULL VALUE BASE	FULL VALUE	PERS. PROP. RCLND	PERS. PROP. ADJUSTMENT	PERS. PROP. FULL VALUE						2024			
36	Machinery & equipment	1											2023			
37	Office furniture & equipment	2											2022			
38	Tools, molds, dies & jigs	4											2021			
39	Personal Computers	5a											2020			
40	LAN and Mainframe	5b											2019			
41													2018			
42	Other equipment	3											2017			
43	Schedule B — Fixtures	—											Prior			
44	TOTALS												Total			



**OFFICIAL REQUEST**

DO NOT RETURN THESE INSTRUCTIONS

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

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

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

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

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

**LOCATION OF THE PROPERTY.** Enter the complete street address. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment leased or rented to others, when any such properties are situated at many locations within this county.

**USE TAX INFORMATION**

California use tax is imposed on consumers of tangible personal property that is used, consumed, given away or stored in this state. Businesses must report and pay use tax on items purchased from out-of-state vendors not required to collect California tax on their sales. If your business is not required to have a seller's permit with the California Department of Tax and Fee Administration, the use tax may be reported and paid on your California State Income Tax Return or directly to the California Department of Tax and Fee Administration using the pay use tax for one-time purchase option available online. Obtain additional use tax information by calling the California Department of Tax and Fee Administration's Customer Service Center at 1-800-400-7115 (TTY:711) or from the website - [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

**Part I: GENERAL INFORMATION***[complete items (a) through (g)]*

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

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

**PROPERTY TRANSFER — (g).**

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

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

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

## Part II: DECLARATION OF PROPERTY BELONGING TO YOU

Report full cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges for buildings and improvements that are constructed or otherwise produced for an enterprise's own use (including assets constructed or produced by others) for which deposits or progress payments have been made. **Do not** include finance charges for purchased equipment.

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

**LINE 2. EQUIPMENT.** Enter total from Schedule A, line 33 (*see instructions for Schedule A*).

**LINE 3. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS.** Report cost on line 3 and attach schedules showing the following: equipment actually out on lease or rent, equipment out on a conditional sale agreement, and equipment held for lease or rent which you have used or intend to use must be reported. Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

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

**LINE 4. BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT.** Enter total from Schedule B, line 69 (*see instructions for Schedule B*).

**LINE 5. CONSTRUCTION IN PROGRESS.** If you have unallocated costs of construction in progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on PART II, line 5.

**LINE 6. ALTERNATE OR IN-LIEU SCHEDULE.** If the Assessor enclosed BOE-571-L, *Alternate Schedule A*, with this property statement, complete the alternate schedule as directed and report the total cost on line 6.

**LINES 7-8. OTHER.** Describe and report the cost of tangible property not reported elsewhere on this form.

## Part III: DECLARATION OF PROPERTY BELONGING TO OTHERS

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

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

4. VENDING EQUIPMENT. Report the model and description of the equipment; **do not** include in Schedule A.
5. OTHER BUSINESSES. Report other businesses on your premises.
6. GOVERNMENT-OWNED PROPERTY. If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency which owns the property, and a description of the property.

### SCHEDULE A — COST DETAIL: EQUIPMENT

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

**LINES 09-44.** Enter in the appropriate column the cost of your equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in PART III). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10, of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the equipment. Exclude the cost of equipment actually removed from the site. The cost of equipment retired but not removed from the site must be reported. Segregate and report on PART II, line 3, the cost of equipment out on lease or rent.

Include special mobile equipment (SE Plates). Exclude motor vehicles licensed for operation on the highways. However, you must report overweight and oversized rubber-tired vehicles, except licensed commercial vehicles and cranes, which require permits issued by the Department of Transportation to operate on the highways. If you have paid a license fee prior to January 1 on these large vehicles, contact the Assessor for an *Application for Deduction of Vehicle License Fees from Property Tax* and file it with the Tax Collector. Report overweight and oversized vehicles in Column 3.

Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column 1. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. Personal Computers should be reported on Schedule A, column 5a; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported on Schedule A, column 5b. Personal computers include the following: Desktops, Docking Stations, Ink Jet Printers, Laptops, Laser Printers, Mini Towers, Monitors, Netbooks, Notebooks, PC Power Supply, Scanners, Workstations. Local Area Network Equipment includes the following: External Storage Devices, Hubs, Mainframes, Network Attached Storage Devices, Routers, Servers, Switches. LAN Components include, but are not limited to, the following: Network Disk & Tape Drives, Network Fan Trays, Network Memory, Network Portable Storage Devices, Network Power Supply, Network Adaptors, Network Interface Cards, Network Processors.

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

**LINES 16, 30, 31 and 43.** For "prior" years acquisition, you must attach a separate schedule detailing the cost of such equipment by year(s) of acquisition. Enter the total cost of all such acquisitions on lines 16, 30, 31 and 43.

**LINE 33.** Add totals on lines 17, Column 4; line 31, Column 5a; line 32, Columns 1, 2, 3; line 44, Column 5b; and any additional schedules. Enter the same figure on PART II, line 2, that you entered in the box.

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

**LINES 45-69.** Report by calendar year of acquisition the original or allocated costs (per your books and records) of buildings and building or leasehold improvements; land improvements; land and land development owned by you at this location on January 1. Include finance charges for buildings or improvements which have been constructed for an enterprise's own use. If no finance charges were incurred because funding was supplied by the owner, then indicate so in the remarks. In the appropriate column enter costs, including cost of fully depreciated items, by the calendar year of acquisition and total each column. Do not include items that are reported in Schedule A.

If you had any additions or disposals reported in Columns 1, 2, 3, or 4 during the period of January 1, 2025 through December 31, 2025, attach a schedule showing the month and year and description of each addition and disposal. Enclosed for this purpose is BOE-571-D, *Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property Reported on Schedule B of the Business Property Statement*. If additional forms are needed, photocopy the enclosed BOE-571-D.

Segregate the buildings and building or leasehold improvements into the two requested categories (items which have dual function will be classified according to their primary function). Examples of some property items and their most common categorization are listed below:

#### EXAMPLES OF STRUCTURE ITEMS, Column 1

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

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

#### EXAMPLES OF FIXTURE ITEMS, Column 2

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

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

**LINE 67.** If you have items reportable in Schedule B which were acquired in 1998 or previously, you **must** attach a separate schedule detailing the cost of such items by year(s) of acquisition. Enter the total cost of such items on line 67.

**LINE 69.** Add totals on line 68 and any additional schedules. Enter the same figure on PART II, line 4 that you entered in the box.

**LINE 70.** Report tenant improvements for which you received allowances during this reporting period that are not reported on Schedule B.

#### DECLARATION BY ASSESSEE

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

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

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

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2026)

FILE RETURN BY APRIL 1, 2026

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

2. LOCATION OF THE PROPERTY:  
(File a separate statement for each location)  
Street Address \_\_\_\_\_  
City \_\_\_\_\_

3. DO YOU OWN THE LAND AT THIS LOCATION?  
☐ Yes ☐ No  
If yes, is the name on your deed recorded as shown on this statement. ☐ Yes ☐ No

4. LOCAL PHONE NUMBER ( ) \_\_\_\_\_  
E-Mail Address \_\_\_\_\_

VETERANS:  
Are you filing a claim for veterans' exemption?  
☐ Yes ☐ No  
If yes, a separate "Claim for Veterans' Exemption" form must be filed with Assessor on or before February 15.

Tangible property owned, claimed, possessed, controlled, or managed by you at this location at 12:01 a.m., January 1 of the year being reported.  
Inventories are exempt from taxation and should not be reported for 1980 and future years. Do not report property eligible for this exemption.

DESCRIPTION OF PROPERTY	DATE AC- QUIRED	COST	REMARKS	ASSESSOR'S USE ONLY
5. SUPPLIES	X X X X			
6. EQUIPMENT	X X X X	X X X X		
a. Total cost of all equipment held on January 1, last year	X X X X			
b. Equipment acquired since January 1, last year	X X X X	X X X X		
c. Equipment disposed of since January 1, last year	X X X X	X X X X		
d. Total cost of all equipment held on January 1, this year	X X X X			
7. OTHER (describe)				
8. BUILDINGS OR LEASEHOLD IMPROVEMENTS: (describe additions and retirements in detail)	MONTH & YEAR			

INSTRUCTIONS: Line 5. Enter the cost of your supplies. Line 6. List individually items acquired or disposed of since January 1 of last year. Additional sheets may be attached. The figure to be entered on line d may be computed by adding the figures for lines a and b and subtracting the figure for line c. Line 7. Enter the date acquired, cost, and description of any other personal property at this location. Additional sheets may be attached. Line 8. Describe in detail and show the cost of all additions and retirements to your buildings, or to your leasehold improvements to the buildings of your landlord during the year being reported. Do not repeat items that were included in line 6.	TOTAL FULL VALUE	
	PERSONAL PROPERTY	
	FIXTURES (IMPROVEMENTS)	

DECLARATION BY ASSESSEE			PROCESSING DATA		
OWNERSHIP TYPE (4)	Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.		OPERATION	BY	DATE
Proprietorship <input type="checkbox"/>	I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20 _____.		ANALYZED	_____	_____
Partnership <input type="checkbox"/>			COMPUTED	_____	_____
Corporation <input type="checkbox"/>			APPRAISED	_____	_____
Other _____ <input type="checkbox"/>			REVIEWED	_____	_____
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶		DATE	POSTED TO:	_____	_____
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE	TAX AREA CODE:	_____	
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER	BUS. CODE:	_____	
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER ( )	TITLE			



INSTRUCTIONS

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

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

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

THIS STATEMENT IS SUBJECT TO AUDIT.	THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.
--	--	--

DECLARATION BY ASSESSEE

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

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

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



PIPELINE PROPERTY  
STATEMENT FOR 2026

(Declaration of costs and other  
related property information as of  
12:01 A.M., January 1, 2026)

FILE RETURN BY APRIL 1, 2026

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

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RETURN THIS ORIGINAL. COPIES WILL NOT BE ACCEPTED.

CONTACT INFORMATION

NAME:

TITLE:

TELEPHONE NUMBER:

FAX NUMBER:

E-MAIL ADDRESS

	A	B	C	D	E	F	G	H
SEGMENT	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABAN- DONED	DESIGNATION, NAME OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
	ASSESSOR'S USE ONLY			CONSTRUCTION	UTILITY	LENGTH	ACT/EST	ACT/EST
				PRODUCT	ASSESSOR'S USE ONLY		BOOKED	
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
							NUMBER OF SHEETS AT- TACHED	

DECLARATION BY ASSESSEE

OWNERSHIP TYPE (☑)

Proprietorship ☐

Partnership ☐

Corporation ☐

Other ☐

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

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

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT\*  
▶

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

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

PREPARER'S NAME AND ADDRESS (typed or printed)

DATE

TITLE

FEDERAL EMPLOYER ID NUMBER

TELEPHONE NUMBER

TITLE

\*Agent: see page 3 for Declaration by Assessee instructions. THIS STATEMENT SUBJECT TO AUDIT

PIPELINE PROPERTY STATEMENT

NAME

	A	B	C	D	E	F	G	H
SEGMENT	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABAN- DONED	DESIGNATION, NAME OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
	ASSESSOR'S USE ONLY			CONSTRUCTION	UTILITY	LENGTH	ACT/EST	ACT/EST
				PRODUCT	ASSESSOR'S USE ONLY		BOOKED	
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
							SHEET NUMBER	

## INSTRUCTIONS FOR PIPELINE PROPERTY STATEMENT

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

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

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

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

Verify or provide your name and mailing address on the front of the property statement. Also provide the name, title, telephone number, and fax number of the person to contact regarding this property statement.

The property statement must be executed (signed) in accordance with Rule 172, Title 18, California Code of Regulations and submitted to Assessor.

On the back of the property statement is a continuation sheet that is intended to be copied as needed. In lieu of filling out the continuation sheets manually, you may attach the information in another format, such as computer-prepared listings, provided that the attachments are in a format as specified by the Assessor. If the Assessor has provided a listing of segments, use the continuation sheet for reporting newly acquired segments, previously unreported segments, or segments not shown in detail listing.

Report all pipelines situated in this county that you owned, claimed, possessed, controlled, or managed on the tax lien date, except do not report pipelines assessed by the Board of Equalization or pipelines assessed with another property such as an oil lease. The property statement will be rejected if segment information is not provided as requested in these instructions or if the property statement is captioned "No Change," "Change Only Listing," "Same as Last Year," or similar wording.

List segments in file/parcel number and segment name order. List new segments (pipelines acquired or constructed since the previous lien date, including construction in progress) separately for both manually- and computer-prepared listings. Provide maps for all new segments.

It is acceptable to report an average basis and booked amounts for segments having the same name, diameter and similar characteristics. It is not expected or required that you report the exact amount for each and every segment. Please use prudent reasonable judgment in allocating accounting costs and property tax basis.

### DECLARATION BY ASSESSEE

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

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

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

### EXAMPLE AND EXPLANATION OF INFORMATION REQUIRED IN EACH COLUMN

#### Example

	A	B	C	D	E	F	G	H
SEGMENT	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABANDONED	DESIGNATION, NAME, OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
	ASSESSOR'S USE ONLY			CONSTRUCTION	UTILITY	LENGTH - FT	ACT/EST	ACT/EST
				PRODUCT	ASSESSOR'S USE ONLY		BOOKED	BOOKED
SEGMENT	25-1234567-123		PL1 - PL2	B	0	6.83	03/01/1975	41020
			761477A	W	55	4102	B	B
			NEAR HWY 55	C			07/01/1948	5100

**Explanation**

<b>COLUMN</b>	<b>ITEM</b>	<b>DESCRIPTION</b>
<b>A</b>	File/Parcel Number	Assessor's file or parcel number. Enter "NEW" for newly acquired segments not reported previously.
	Assessor's Use Only	Leave this item (cell) blank.
<b>B</b>	Assessed Value or Date Sold or Abandoned	Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date (e.g., A-5/15/95).
<b>C</b>	Assessed Value or Date Sold or Abandoned	Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date (e.g., A-5/15/95).
	Designation, Name, or Number	Enter the pipelines name, number, or other designation.
		This item is for your use, such as location coding, map referencing, accounting information, etc. Indicate the purpose of the item as in the example "Location."
		This item is for your use such as location coding, map referencing, accounting information, etc. Please indicate the purpose of the item as in the example "Remarks."

COLUMN	ITEM	DESCRIPTION
<b>D</b>	Place	Enter the code that best describes the installation of the pipeline segment: “B” - Buried, “S” - Surface, or “C” - Combined buried and surface.
	Construction	Enter one of the following status codes: “B” - Bare iron or steel (no outer coating) “C” - Concrete or clay “I” - Thermal insulated iron or steel “P” - Plastic, e.g., PVC “W” - Wrapped or coated iron or steel “O” - Other material used
	Product	Enter the code for the product generally in the pipeline: “C” - Crude oil and unrefined natural gasoline “N” - Natural gas “R” - Refined products “W” - Water or waste water “O” - All other products or uses
<b>E</b>	Status	Enter one of the following status codes: “A” - Abandoned (never to be used again) during the past year “S” - Sold during the past year “O” - Operational with an average annual throughput (utilization) of three percent (3%) or more. “I” - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - fully unusable. “W” - Work or construction in progress.
	Utility	Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.
	Assessor’s Use Only	Leave item (cell) blank.
<b>F</b>	Diameter	Enter the pipeline diameter to the nearest two decimals.
	Length	Enter the length in feet to the nearest foot.
	Assessor’s Use Only	Leave item (cell) blank.
<b>G</b>	Acquired	Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base year, actual acquisition date, or an alternate date set by the Assessor.
	Act/Est	Enter one of the following codes relating to the acquired date: “A” - Actual date of acquisition. “E” - The date is your best guess, probably due to lack of records. “Y” - The acquisition year is actual, but the month and day are estimated. “B” - Base year as set by the Assessor.
	Booked	Enter the date when the pipeline was first reflected in your accounting records. Leave this blank if not in your books.
<b>H</b>	Basis	Enter the property tax basis. This amount may be the same as the amount reported as “Booked.” The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic protection, excavating and trenching, testing, and other charges and expenses needed to place the pipeline into service. For acquisition involving exchanges, transfers, and non-cash events between related or unrelated companies or people, the basis is the full market value at time of the event regardless of the book value or income tax basis. Gifts and other non-cash grants to the seller must be converted to cash equivalent and added to the purchase price. <b>DO NOT</b> include the cost or value of the right-of-way in the basis whether or not the right-of-way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records included the pipeline and the right-of-way as a single pipeline amount.
	Act/Est	Enter one of the following codes relating to the “Basis:” “A” - Actual cost. “E” - The basis is your best guess, probably due to lack of records. “B” - Base year as set by the Assessor.
	Booked	Enter the actual amount booked in your accounting records.

BOE-571-R (P1) REV. 28 (05-25)

APARTMENT HOUSE PROPERTY

STATEMENT FOR 2026

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2026)

PROPOSED

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

FILE RETURN BY APRIL 1, 2026

NAME AND MAILING ADDRESS

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

LOCATION OF THE PROPERTY (street, city)

(file a separate statement for each location)

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

Do you live in one of the units?

☐ Yes ☐ No

If **yes**, enter the unit number

3. During the period of January 1, 2025 through December 31, 2025:

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

Local Telephone Number Fax Number

Email Address

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

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

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

CAREFULLY READ AND FOLLOW THE ACCOMPANYING INSTRUCTIONS.

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

Name

Mailing Address

City and State Zip Code

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

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

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

☐ Yes ☐ No If **yes**, list below.

NAME AND ADDRESS OF OWNER OF SUCH PROPERTY	QUANTITY AND DESCRIPTION	ASSESSOR'S USE ONLY

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

	SLP. ROOM	STUDIO	1 BEDRM.	2 BEDRM.	3 BEDRM.	LARGER	ASSESSOR'S USE ONLY
FULLY FURNISHED							
PARTLY FURNISHED							
UNFURNISHED							
TOTALS							

7. Supplies Cost

8. Furniture and appliances Enter From Schedule A

9. Other furniture and equipment Enter From Schedule B

	TOTAL FULL VALUE	
	PERSONAL PROPERTY	
	FIXTURES	
	OTHER IMPROVEMENTS	
	LAND	



## INSTRUCTIONS

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

### LINE 3. PROPERTY TRANSFER

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

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

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

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

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

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

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

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

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

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

### DECLARATION BY ASSESSEE

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

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

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

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



**RIGHT OF WAY PROPERTY  
STATEMENT FOR 2026***(Declaration of costs and other  
related property information as of  
12:01 A.M., January 1, 2026)***FILE RETURN BY APRIL 1, 2026**

RETURN THIS ORIGINAL. COPIES WILL NOT BE ACCEPTED.

NAME AND MAILING ADDRESS

*(Make necessary corrections of the printed name and mailing address.)***CONTACT INFORMATION:**

NAME

TITLE

TELEPHONE NO.

FAX NO.

E-MAIL ADDRESS

	A	B	C	D	E	F	G
SEGMENT	FILE/PARCEL NO.	ASSESSED VALUE OR TAXPAYER'S	DESIGNATION, NAME, OR NO.	TYPE	WIDTH-FT	ACQUIRED	BASIS
	ASSESSOR'S USE ONLY	DATE SOLD OR ABANDONED		STATUS	LENGTH	ACT/EST	ACT/EST
				LINE	CLASS	OWN	BOOKED
SEGMENT							
SEGMENT							
SEGMENT							
SEGMENT							
SEGMENT							

**DECLARATION BY ASSESSEE**

NO. OF CONTINUATION SHEETS ATTACHED

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

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

OWNERSHIP TYPE (3)	SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE
	NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE
	NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NO.
	PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NO. (     )	TITLE

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

THIS STATEMENT SUBJECT TO AUDIT

	A	B	C	D	E	F	G	
SEGMENT	FILE/PARCEL NO.	ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABANDONED	DESIGNATION, NAME, OR NO.	TYPE	WIDTH-FT		ACQUIRED	BASIS
	ASSESSOR'S USE ONLY			STATUS	LENGTH		ACT/EST	ACT/EST
				LINE	CLASS	OWN	BOOKED	BOOKED
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								
SEGMENT								

CONTINUATION SHEET NO.
------------------------

## INSTRUCTIONS FOR RIGHT-OF-WAY PROPERTY STATEMENT

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

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

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

<b>THIS STATEMENT IS SUBJECT TO AUDIT.</b>	<b>THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.</b>	<b>IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.</b>
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Verify or provide your name and mailing address on the front of the property statement. Also provide the name, title, telephone number, and fax number of the person to contact regarding this property statement.

Report all rights-of-way situated in this county that you owned, claimed, possessed, controlled, or managed on the tax lien date, except do not report rights-of-way assessed by the California State Board of Equalization or rights-of-way assessed with another property such as an oil lease. The property statement will be rejected if segment information is not provided as requested in these instructions or if the property statement is captioned "No Change," "Change Only Listing," "Same as Last Year," or similar wording.

List segments in file/parcel number and segment name order. List new segments separately for both manually- and computer-prepared listings. Provide maps for all rights-of-way acquired since the previous lien date.

Column E – Width. It is acceptable to report an average width for rights-of-way having similar characteristics. You may also provide your "best reasonable guess." If the width is unknown or undefined, report the width as "1" (foot).

Column E – Length. It is acceptable to report an average amount per length for rights-of-way having similar characteristics. It is not expected or required that you report the exact amount for each and every length. Please use prudent reasonable judgment in allocating accounting costs and property tax basis.

## DECLARATION BY ASSESSEE

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

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

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

## EXAMPLE AND EXPLANATION OF INFORMATION REQUIRED IN EACH COLUMN

## Example

	A	B	C	D	E	F	G
SEGMENT	FILE/PARCEL NO.	ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABANDONED	DESIGNATION, NAME, OR NO.	TYPE	WIDTH-FT		ACQUIRED
	ASSESSOR'S USE ONLY			STATUS	LENGTH		ACT/EST
				LINE	CLASS	OWN	BOOKED
SEGMENT	25-1234567-123		PL1 - PL2	A	25		03/01/1975
			761477A	O	8356		B
			NEAR HWY 55	1	3	D	07/01/1948
							5100

## Explanation

COLUMN	ITEM		DESCRIPTION
A	File/Parcel No.		Assessor's file or parcel number. Enter "NEW" for newly acquired segments not reported previously.
	Assessor's Use Only		Leave this item (cell) blank.
B	Assessed Value or Date Sold or Abandoned		Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date (e.g., A-5/15/95).
C	Designation, Name, or No.		Enter the right-of-way name, number, or other designation.
			This item is for your use, such as location coding, map reference, accounting information, etc. Indicate the purpose of the item (see example "Location").
			This item is for your use, such as location coding, map reference, accounting information, etc. Indicate the purpose of the item (see example "Remarks").
D	Type		Enter "A" for intercounty or "B" for intracounty. An intercounty right-of-way starts in one county and ends in another.
	Status		Enter one of the following status codes: "A" - Abandoned during the past year. "S" - Sold during the past year. "I" - Idle in which no pipelines exist. "O" - Operational in which one pipeline exists.
	Lines		Enter the number of pipelines within the right-of-way excluding pipelines belonging to others.
E	Width-Ft		Enter the right-of-way width in feet using whole numbers. An average width may be entered for rights-of-way having similar characteristics. A "best guess" is acceptable. If width is unknown or undefined, enter 1.
	Length		Enter the right-of-way length in feet using whole numbers (no decimal).
	Class	Ownership	Enter one of the following land classification codes (contact the Assessor for the definitions and use of these codes): "1" through "5" - The Assessor uses a predetermined value per mile based on type and location of the right-of-way; for example, a class code of "1" may be used for rights-of-way going through a large city. "N" - Not valued; for example, no pipelines exist because current environmental laws preclude construction. "A" - The Assessor is using an acquisition date and cost different from those associated with class codes "1" through "5." Enter one of the following ownership codes: "D" - The surface, non-government land owner and the right-of-way owner are different. "P" - The surface owner is a government entity. "S" - The surface, non-government land owner and the right-of-way owner are the same.

COLUMN	ITEM		DESCRIPTION
F	Acquired		Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base year, actual acquisition date, or an alternate date set by the Assessor.
	Act/Est		Enter one of the following codes relating to the acquired date: "A" - Actual date of acquisition. "E" - Actual date is unknown, the date provided is your best guess. "Y" - The acquisition year is actual, but the month and day are estimated. "B" - Base year as set by the Assessor, or the date associated with class code "1" through "5."
	Booked		Enter the date when the right-of-way was first reflected in your accounting records. Leave this blank if not in your books.
G	Basis		Enter the property tax basis. The amount to report is the full purchase price including survey fees, legal charges, and other acquisition expenses, whether or not the expenses are capitalized for income tax or financial reporting purposes. Gifts and other non-cash grants to the seller must be converted to cash equivalent and added to the purchase price. If the Assessor uses a land classification value code other than "A," the basis will be changed to reflect the value associated with that class code.
	Act/Est		Enter one of the following codes relating to the "Basis:" "A" - Actual cost. "E" - Actual cost is unknown, the basis reported is your best guess. "B" - Basis as set by the Assessor, or the basis associated with class code "1" through "5".
	Booked		Enter the actual amount booked in your accounting records.

**BUSINESS PROPERTY  
STATEMENT FOR 2026**

(Declaration of costs and other related  
property information as of 12:01 A.M.,  
January 1, 2026)

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.

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

FILE RETURN BY APRIL 1, 2026

LOCATION OF THE BUSINESS PROPERTY  
STREET  
CITY

(File a separate statement for each location.)

**PART I: GENERAL INFORMATION**

COMPLETE (a) THRU (g)

- a. Enter type of business: \_\_\_\_\_
- b. Enter local telephone no. \_\_\_\_\_ FAX no. \_\_\_\_\_  
Email Address \_\_\_\_\_
- c. Do you own the land at this business location? ☐ Yes ☐ No  
If **yes**, is the name on your deed recorded  
as shown on this statement? ☐ Yes ☐ No
- d. When did you start business at this location? DATE: \_\_\_\_\_
- e. Enter location of general ledger and all related accounting records (include zip code):  
\_\_\_\_\_  
\_\_\_\_\_

f. Enter name and telephone number of authorized person to contact at location of  
accounting records: \_\_\_\_\_

g. During the period of January 1, 2025, through December 31, 2025:

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

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

	COST (omit cents) (see instructions)	ASSESSOR'S USE ONLY	
1. Supplies			
2. Equipment (From Schedule A, line 34A)			
3. Equipment out on lease, rent, or conditional sale to others (Attach Schedule)			
4. Structure and fixture items (From Schedule A, line 34B)			
5. Construction In Progress (Attach Schedule)			
6.			
7.			

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

(SPECIFY TYPE BY CODE NUMBER)

Report conditional sales contracts that are not leases on Schedule A

- |                                    |                              |
|------------------------------------|------------------------------|
| 1. Leased equipment                | 4. Vending equipment         |
| 2. Lease-purchase option equipment | 5. Other businesses          |
| 3. Capitalized leased equipment    | 6. Government-owned property |

Tax Obligation: A. Lessor B. Lessee

Lessor's name							
Mailing address							
Lessor's name							
Mailing address							

**DECLARATION BY ASSESSEE**

## OWNERSHIP TYPE (☑)

- Proprietorship ☐
- Partnership ☐
- Corporation ☐
- Other ☐

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

I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including  
accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete  
and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person  
named as the assessee in this statement at 12:01 a.m. on January 1, 2026.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT\*

DATE

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

TITLE

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

FEDERAL EMPLOYER ID NO.

PREPARER'S NAME AND ADDRESS (typed or printed)

TELEPHONE NO.  
( )

TITLE

\* Agent: See page 6 for Declaration by  
Assessee instructions.

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

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

LINE NO	Calendar Year of Acq.	1 MACHINERY AND EQUIPMENT			2 OFFICE FURNITURE AND EQUIPMENT			3 STRUCTURE ITEMS ONLY <i>(see instructions)</i>			4 FIXTURE ITEMS ONLY <i>(see instructions)</i>			Calendar Year of Acq.	5a. PERSONAL COMPUTERS			
		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY			COST	ASSESSOR'S USE ONLY		
8	2025												2025					
9	2024												2024					
10	2023												2023					
11	2022												2022					
12	2021												2021					
13	2020												2020					
14	2019												2019					
15	2018												2018					
16	2017												2017					
17	2016												Prior					
18	2015												Total					
19	2014												Calendar Year of Acq.	5b. LOCAL AREA NETWORK (LAN) EQUIPMENT AND MAINFRAMES				
20	2013													COST	ASSESSOR'S USE ONLY			
21	2012																	
22	2011												2025					
23	2010												2024					
24	2009												2023					
25	2008												2022					
26	2007												2021					
27	2003												2020					
28	2002												2019					
29	2001												2018					
30	Prior												2017					
31	Total												Prior					
32A	ADD TOTALS ON LINE 31, COLS. 1 & 2 AND LINES 18 AND 32C OF COL. 5. ENTER						32B	ADD TOTALS ON LINE 31, COLS. 3 & 4. ENTER HERE AND ON						32C	Total			

If you had any additions or disposals of equipment reported in Column 3, Structure Items, during the period January 1, 2025 through December 31, 2025, attach a schedule showing the month and year and description of each addition and disposal. A form for this purpose, BOE-571-D, *Supplemental Schedule for Reporting Monthly Acquisitions and Disposals*, is available from the Assessor's Office.

ASSESSOR'S USE ONLY					
CLASSIFICATION	COL.	FIXTURES FULL VALUE	PERSONAL PROPERTY RCLND	ADJUSTMENTS	PERSONAL PROPERTY FULL VALUE
Machinery & equipment	1				
Office furniture & equipment	2				
Structures	3				
Fixtures	4				
Personal Computers	5a				
LAN and Mainframe	5b				
Attached schedules					
TOTALS					
THIS STATEMENT SUBJECT TO AUDIT					

## OFFICIAL REQUEST

DO NOT RETURN THESE INSTRUCTIONS

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

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

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

THIS STATEMENT IS SUBJECT TO AUDIT.	THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.
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### INSTRUCTIONS

*(complete the statement as follows)*

#### NAME AND MAILING ADDRESS

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

**LOCATION OF THE PROPERTY.** Enter the complete street address. Forms for additional business or warehouse locations will be furnished upon request. A listing may be attached to a single property statement for your vending equipment or equipment leased or rented to others, when any such properties are situated at many locations within this county.

#### Part I: GENERAL INFORMATION

*[complete items (a) through (g)]*

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

**LOCATION OF RECORDS — (e and f).** Enter the address or addresses at which your general ledger and all related accounting records are maintained and available for audit. If you enter your tax agent or representative's address, indicate whether all or only part of the records are at that address, and the location of the remainder, if applicable.

#### PROPERTY TRANSFER — (g).

**Real Property** – For purposes of reporting a change in control, real property includes land, structures, or fixtures owned or held under lease from (1) a private owner if the remaining term of the lease exceeds 35 years, including written renewal options, (2) a public owner (any arm or agency of local, state, or federal government) for any term or (3) mineral rights owned or held on lease for any term, whether in production or not.

**Controlling Interest** – When any person or legal entity obtains more than 50 percent of the voting stock of a corporation, or more than a 50 percent ownership interest in any other type of legal entity. The interest obtained includes what is acquired directly or indirectly by a parent or affiliated entity.

**Forms, Filing Requirements & Penalty Information** – Contact the Legal Entity Ownership Program Section at 916-274-3410 or refer to the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov) to obtain form BOE-100-B, applicable filing requirements, and penalty information.

#### Part II: DECLARATION OF PROPERTY BELONGING TO YOU

Report book cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value. Include finance charges, where applicable, for self-constructed equipment. **Do not** include finance charges for purchased equipment.



**LINE 1. SUPPLIES.** Report supplies on hand, such as stationery and office supplies, chemicals used to produce a chemical or physical reaction, janitorial and lavatory supplies, fuel, sandpaper, etc., at their current replacement costs. Include medical, legal, or accounting supplies held by a person in connection with a profession that is primarily a service activity. **Do not** include supplies which will become a component part of the product you manufacture or sell.

**LINE 2. EQUIPMENT.** Enter total from Schedule A, line 32A (see instructions for Schedule A, Columns 1 & 2).

**LINE 3. EQUIPMENT OUT ON LEASE, RENT, OR CONDITIONAL SALE TO OTHERS.** Report cost on line 3 and attach schedules showing the following (equipment actually out on lease or rent, equipment out on a conditional sale agreement, and equipment held for lease or rent which you have used or intend to use must be reported). Equipment held for lease or rent and not otherwise used by you is exempt and should not be reported.

**Equipment out on lease, rent, or conditional sale.** (1) Name and address of party in possession, (2) location of the property, (3) quantity and description, (4) date of acquisition, (5) your cost, selling price, and annual rent, (6) lease or identification number, (7) date and duration of lease, (8) how acquired (purchased, manufactured, or other — explain), (9) whether a lease or a conditional sale agreement. If the property is used by a free public library or a free museum or is **used exclusively** by a public school, community college, state college, state university, church, or a nonprofit college it may be exempt from property taxes, provided the *Lessors' Exemption Claim* is filed by February 15. Obtain BOE-263, *Lessors' Exemption Claim*, from the Assessor. **Also include equipment on your premises held for lease or rent which you have used or intend to use.** Report your cost and your selling price by year of acquisition.

**LINE 4. STRUCTURE AND FIXTURE ITEMS.** Enter total from Schedule A, line 32B (see instructions for Schedule A, Columns 3 & 4).

**LINE 5. CONSTRUCTION IN PROGRESS.** If you have unallocated costs of construction-in-progress for improvements to land, machinery, equipment, furniture, buildings or other improvements, or leasehold improvements, attach an itemized listing. Include all tangible property, even though not entered on your books and records. Enter the total on Part II, line 5.

**LINES 6-7.** Describe and report the cost of tangible property not reported elsewhere on this form.

### Part III: DECLARATION OF PROPERTY BELONGING TO OTHERS

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address. If it is leased equipment, read your agreement carefully and enter A (Lessor) or B (Lessee), and whether lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

1. **LEASED EQUIPMENT.** Report the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in Schedule A (see No. 3, below).
2. **LEASE-PURCHASE OPTION EQUIPMENT.** Report here all equipment acquired on lease-purchase option on which the **final payment remains to be made**. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. **If final payment has been made**, report full cost in Schedule A (see No. 3, below).
3. **CAPITALIZED LEASED EQUIPMENT.** Report here all leased equipment that has been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). **Do not** include a Schedule A unless final payment has been made.
4. **VENDING EQUIPMENT.** Report the model and description of the equipment; **do not** include in Schedule A.
5. **OTHER BUSINESSES.** Report other businesses on your premises.
6. **GOVERNMENT-OWNED PROPERTY.** If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency which owns the property, and a description of the property.

### SCHEDULE A — COST DETAIL: EQUIPMENT — COLUMNS 1, 2, & 5

Do not include property already reported in Part III.

#### LINES 8-30 OF COLUMNS 1 & 2, AND LINES 8-17 AND 22-31 OF COLUMN 5.

Enter in the appropriate column the cost of your equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in Part III). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10,

of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the equipment. Exclude the cost of equipment actually removed from the site. The cost of equipment retired but not removed from the site must be reported. Segregate and report on Part II, line 3 the cost of equipment out on lease or rent.

Include special mobile equipment (SE Plates). Exclude motor vehicles licensed for operation on the highways. However, you must report overweight and oversized rubber-tired vehicles, except licensed commercial vehicles and cranes, which require permits issued by the Department of Transportation to operate on the highways. If you have paid a license fee prior to January 1 on these large vehicles, contact the Assessor for an *Application for Deduction of Vehicle License Fees from Property Tax* and file it with the Tax Collector. Report overweight and oversized vehicles as "Other Equipment" (*attach schedule*) and enter in Part II, line 6.

Computers used in any application directly related to manufacturing, or used to control or monitor machinery or equipment, should be reported in Column 1. Do not include application software costs in accordance with section 995.2 of the California Revenue and Taxation Code. Personal Computers should be reported on Schedule A, column 5a; Local Area Network (LAN) equipment, including LAN Components, and Mainframes should be reported on Schedule A, column 5b. Personal computers include the following: Desktops, Docking Stations, Ink Jet Printers, Laptops, Laser Printers, Mini Towers, Monitors, Netbooks, Notebooks, PC Power Supply, Scanners, Workstations. Local Area Network Equipment includes the following: External Storage Devices, Hubs, Mainframes, Network Attached Storage Devices, Routers, Servers, Switches. LAN Components include, but are not limited to, the following: Network Disk & Tape Drives, Network Fan Trays, Network Memory, Network Portable Storage Devices, Network Power Supply, Network Adaptors, Network Interface Cards, Network Processors.

If necessary, asset titles in Schedule A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

**LINE 30 OF COLUMNS 1 & 2 AND LINES 17 AND 31 OF COLUMN 5.** For "prior" years acquisitions, you must attach a separate schedule detailing the cost of such equipment by year of acquisition. Enter the total cost of all such acquisitions on the appropriate line.

**LINE 32A, ADD SUM OF TOTALS IN COLUMNS 1 & 2 LINE 31 AND COLUMN 5 LINES 18 AND 32C.**

Enter the same figure on Part II, line 2 that you entered in the box.

#### **SCHEDULE A - COST DETAIL: STRUCTURE AND FIXTURE ITEMS - COLUMNS 3 & 4**

##### **STRUCTURE ITEMS, Column 3**

An improvement will be classified as a structure when its primary use or purpose is for housing or accommodation of personnel, personalty, or fixtures and has no direct application to the process or function of a trade, industry, or profession.

Air conditioning (except process cooling)  
Boilers (except manufacturing process)  
Central heating & cooling plants  
Craneways  
Elevators  
Environmental control devices (if an integral part of the structure)  
Fans & ducts (part of an air circulation system for the building)  
Fire alarm systems  
Partitions (floor to ceiling)  
Pipelines, pipe supports & pumps used to operate the facilities of a building  
Pits not used in the trade or process  
Railroad spurs  
Refrigeration systems (integral part of the building)  
Refrigerators, walk-in (excluding operating equipment) which are an integral part of the building  
Restaurants — rough plumbing to fixtures  
Safes — imbedded  
Signs which are an integral part of the building excluding sign cabinet (face & lettering)  
Silos or tanks when primarily used for storage or distribution  
Sprinkler systems  
Store fronts  
Television & radio antenna towers

##### **FIXTURE ITEMS, Column 4**

An improvement will be classified as a fixture if its use or purpose directly applies to or augments the process or function of a trade, industry, or profession.

Air conditioning (process cooling)  
Boilers (manufacturing process)  
Burglar alarm systems  
Conveyors (to move materials and products)  
Cranes — traveling  
Environmental control devices (used in production process)  
Fans & ducts (used for processing)  
Floors, raised computer rooms  
Furnaces, process  
Ice dispensers, coin operated  
Machinery fdns. & pits (not part of normal flooring fdns.)  
Permanent partitions (less than floor to ceiling)  
Pipelines, pipe supports, pumps used in the production process  
Pits used as clarifiers, skimmers, sumps & for greasing in the trade or manufacturing process  
Plumbing — special purpose  
Power wiring, switch gear & power panels used in mfg. process.  
Refrigeration systems (not an integral part of the building)  
Refrigerators, walk-in unitized; including operating equipment  
Restaurant equipment used in food & drink preparation or service (plumbing fixtures, sinks, bars, soda fountains, booths & counters, garbage disposals, dishwashers, hoods, etc.)  
Scales including platform & pit  
Signs — all sign cabinets (face) & free standing signs including supports  
Silos or tanks when primarily used for processing

**Additions** — Provide a detailed description and show the cost of each Structure Item addition made between January 1, 2025 and December 31, 2025. Enter the month and year of completion. Additions include new facilities, additions to existing facilities, and renovations or alterations of existing facilities that increase their usefulness or convert them to an alternate use. Items not considered additions include normal maintenance and repair, painting, replacement of roof coverings, etc. **Do not** include items reported as construction-in-progress on line 5.

**Disposals** — Describe in detail and show the original year acquired and the acquisition cost of each Structure Item disposal made between January 1 and December 31. Enter the month and year the property was retired. Disposals include only facilities or portions of facilities physically removed from the site. Items removed and replaced under normal maintenance and repair, such as replaced roof coverings, do not qualify as disposals unless their replacement is reported as an addition.

**LINE 32B, ADD SUM OF TOTALS IN LINE 31, COLUMNS 3 & 4.** Enter in the box and on Part II, line 4.

#### **DECLARATION BY ASSESSEE**

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company (LLC)** the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

SHORT TERM RENTAL PROPERTY  
STATEMENT FOR 2026

(Declaration of costs and other related property information  
as of 12:01 A.M., January 1, 2026)

FILE RETURN BY APRIL 1, 2026

1. NAME AND MAILING ADDRESS  
(Make necessary corrections to the printed name and mailing address)

ASSESSOR'S USE ONLY

ACCOUNT NUMBER

BAN

ASSESSOR'S PARCEL/ID NUMBER

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.  
FILE A SEPARATE STATEMENT FOR EACH LOCATION.

PART 1: GENERAL INFORMATION				2. LOCATION OF THE PROPERTY (street, city)	
Local Telephone Number (      )		Fax Number (      )		When did you start business at this location? DATE:	
Email Address					
Enter location of general ledger and all related accounting records (include zip code):					
STREET		CITY	STATE	ZIP	
PART 2: DECLARATION OF PROPERTY BELONGING TO OTHERS				ASSESSOR'S USE ONLY	
3. Do you own the personal property (i.e., household furniture and personal effects) located at your short term rental property location?    Yes <input type="checkbox"/> No					
If NO, list below NAME AND ADDRESS OF OWNER AND DESCRIPTION OF SUCH PROPERTY					
PART 3: DECLARATION OF PERSONAL PROPERTY BELONGING TO YOU (use Schedule A on page 2 to complete totals below)					
4. Supplies		Enter cost estimate of supplies on hand available to rental guests			
		\$			
5. Furniture & Belongings		Enter total costs from page 2			
		\$			
6. Kitchen Appliances		Enter total costs from page 2			
		\$			
7. Other Equipment		Enter total costs from page 2			
		\$			
GRAND TOTAL PERSONAL PROPERTY		\$			

OWNERSHIP TYPE ( ☒ )

☐ Homeowner

☐ Proprietorship

☐ Partnership

☐ Corporation

☐ Other:

DECLARATION BY ASSESSEE

Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.  
I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2026.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT		DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT (typed or printed)		TITLE
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER (      )	TITLE

**SCHEDULE A – COST DETAIL: FURNITURE & EQUIPMENT****Table to itemize belongings**

Section 1(a) of article XIII of the California Constitution provides that all property is taxable unless otherwise exempted. Therefore, all home furnishings that are used in a short-term rental property – including dishware, sofas, mattresses, and bedding – are subject to personal property taxes.

One by one, please list EACH ITEM per room contained in the short-term rental property and estimate cost and year that items were acquired.

Year acquired	<b>Bedroom #1</b> <i>furniture &amp; belongings</i>	Original cost	Year acquired	<b>Living area</b> <i>furniture &amp; belongings</i>	Original cost	Year acquired	<b>Kitchen appliances</b> (Do not include built-in appliances)	Original cost
	Mattress			Sofa			Dishwasher	
	Box Spring			Chairs			Refrigerator	
	Bedframe/headboard			Rug			Stove	
	Pillows and bedding			TV			Microwave	
	Duvet cover/blanket			Table			Toaster	
	Bureau/chest of drawers			Storage chest of drawers			Coffee maker	
	Nightstand/bedside table			Table lamp			Blender	
	Rug			Floor lamp			Ice maker	
	Mirror			Mirror			Other	
	Table lamp			Artwork: painting/picture				
	Floor lamp			Clocks				
	Artwork: painting/picture			Internet modem/router				
	TV			Gaming console(s)/DVD				
	Other			Wi-Fi/networking devices				
				Other				
1.	Total		4.	Total		7.	Total	
Year acquired	<b>Bedroom #2</b> <i>furniture &amp; belongings</i>	Original cost	Year acquired	<b>Dining &amp; Kitchen</b> <i>furniture &amp; belongings</i>	Original cost	Year acquired	<b>Other equipment</b>	Original cost
	Mattress			Dishware			Clothes washer	
	Box Spring			Flatware			Clothes dryer	
	Bedframe/headboard			Pots and pans			Vacuum cleaner	
	Pillows and bedding			Knives/cooking utensils			Computer(s)	
	Duvet cover/blanket			Table			Bike(s)	
	Bureau/chest of drawers			Chairs			Sports equipment	
	Nightstand/bedside table			Rug			Portable BBQs	
	Rug			Table lamp			Security system(s)	
	Mirror			Floor lamp			Outdoor playground	
	Table lamp			Mirror			Patio furniture	
	Floor lamp			Artwork: painting/picture			Gazebo	
	Artwork: painting/picture			Clocks			Portable hot tub	
	TV			Telephones			Pool equipment	
	Other			Other			Electric vehicle charger(s)	
							Portable heater(s)/air conditioner(s)	
							Rollaway beds	
							Other	
2.	Total		5.	Total		8.	Total	
Year acquired	<b>Bedroom #3</b> <i>furniture &amp; belongings</i>	Original cost	Year acquired	<b>Bathroom</b> <i>furniture &amp; belongings</i>	Original cost	<p>Add up TOTAL COSTS for FURNITURE &amp; BELONGINGS as listed in both the left and center columns and carry forward the total sum to the <b>front page, line 5.</b></p> <p>Add up TOTAL COSTS for APPLIANCES as listed in the upper right column and carry forward the total sum to the <b>front page, line 6.</b></p> <p>Add up TOTAL COSTS for EQUIPMENT as listed in the mid right column and carry forward the total sum to the <b>front page, line 7.</b></p> <p><b>Please attach additional schedules if there are more bedrooms or other rooms not indicated.</b></p>		
	Mattress			Bath towels				
	Box Spring			Hand towels				
	Bedframe/headboard			Bath mat(s) and rug(s)				
	Pillows and bedding			Blow dryer				
	Duvet cover/blanket			Other				
	Bureau/chest of drawers							
	Nightstand/bedside table							
	Rug							
	Mirror							
	Table lamp							
	Floor lamp							
	Artwork: painting/picture							
	TV							
	Other							
3.	Total		6.	Total				

**OFFICIAL REQUEST**

DO NOT RETURN THESE INSTRUCTIONS

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable business property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

If you own taxable personal property in any other county whose aggregate cost is \$100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not you are requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor regardless of aggregate cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION BY ASSESSEE" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain **all** the information requested by the statement and these instructions. The attachments must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-STR.

<b>THIS STATEMENT IS SUBJECT TO AUDIT.</b>	<b>THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.</b>	<b>IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.</b>
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**INSTRUCTIONS***(complete the statement as follows)*

**NAME.** If the information has been preprinted by the Assessor, make necessary corrections. **INDIVIDUALS**, enter the last name first, then the first name and middle initial. **PARTNERSHIPS** must enter at least two names, showing last name, first name and middle initial for each partner. **CORPORATIONS** report the full corporate name. If the business operates under a **DBA** (Doing Business As) or **FICTITIOUS NAME**, enter the DBA (Fictitious) name under which you are operating in this county below the name of the sole owner, partnership, or corporation.

**Part I: GENERAL INFORMATION**

**LOCATION OF RECORDS** — Enter the address or addresses at which your general ledger and all related accounting records are maintained and available for audit. If you enter your tax agent or representative's address, indicate whether all or only part of the records are at that address, and the location of the remainder, if applicable.

**LOCATION OF THE PROPERTY.** Enter the complete street address. Forms for additional rental locations will be furnished upon request.

**Part II: DECLARATION OF PROPERTY BELONGING TO OTHERS**

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address **along with a description of the leased property**. If it is leased furniture or appliances, your agreement **may indicate** whether the lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

1. **LEASED PROPERTY.** Report the **name and address of owner and a description of the leased property**; do not include in Schedule A (see No. 3, below).
2. **LEASE-PURCHASE OPTION PROPERTY.** Report here all furniture and appliances acquired on lease-purchase option on which the **final payment remains to be made**. Report the **name and address of owner and a description of the leased property**. **If final payment has been made**, report full cost in Schedule A (see No. 3, below).
3. **CAPITALIZED LEASED PROPERTY.** Report here all leased furniture and appliances that have been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Report the **name and address of owner and a description of the leased property**. Do not include in Schedule A unless final payment has been made.

Report conditional sales contracts that are not leases on Schedule A.

**Part III: DECLARATION OF PERSONAL PROPERTY BELONGING TO YOU**

Report full cost (100 percent of actual cost). Include excise, sales, and use taxes, freight-in, installation charges, and all other relevant costs. Report any additional information which will assist the Assessor in arriving at a fair market value.

**LINE 4. SUPPLIES.** Report supplies on hand, such as stationery and office supplies, utensils and dishware, cleaning supplies, napkins and paper towels, etc., at their current replacement costs.

**LINE 5. FURNITURE AND BELONGINGS, APPLIANCES, AND OTHER EQUIPMENT.** Enter sum of total costs from Schedule A for furniture and belongings, lines 1-6. (*see instructions for Schedule A: furniture and belongings*).

**LINE 6. KITCHEN APPLIANCES.** Enter sum of total costs from Schedule A for kitchen appliances, line 7. (*see instructions for Schedule A: kitchen appliances*).

**LINE 7. OTHER EQUIPMENT.** Enter sum of total costs from Schedule A for other equipment, line 8. Describe and report the cost of tangible property not reported elsewhere on this form.

**SCHEDULE A — COST DETAIL: FURNITURE AND EQUIPMENT**

**Do not** include property already reported in Part II.

Enter in the appropriate column the cost of your furniture and belongings, appliances, and other equipment segregated by calendar year of acquisition, include short-lived or expensed equipment. Total each column. Report full cost; do not deduct investment credits, trade-in allowances or depreciation. Include equipment acquired through a lease-purchase agreement at the selling price effective at the inception of the lease and report the year of the lease as the year of acquisition (if final payment has **not** been made, report such equipment in PART II). Report self-constructed equipment used by you at the proper trade level in accordance with Title 18, section 10, of the California Code of Regulations. Exclude the cost of normal maintenance and repair that does not extend the life nor modify the use of the furniture, appliances, or equipment. Exclude the cost of furniture, kitchen appliances, and equipment actually removed from the site. The cost of furniture, kitchen appliances, and equipment retired but not removed from the site must be reported.

**Furniture and Belongings** include, but are not limited to: Mattresses, Box Springs, Bedframes/Headboards, Pillows and Bedding, Duvet Covers/Blankets, Bureaus/Chest of Drawers/Dressers, Nightstands/Bedside Tables, Rugs, Mirrors, Table Lamps, Floor Lamps, Artwork (Paintings, Pictures, etc.), Televisions, Sofas/Couches, Tables, Chairs, Storage Chests, Clocks, Internet Modems, Routers, Gaming Consoles, DVDs and DVD Players, Networking Devices, Dishware, Flatware, Pots and Pans, Knives/Cooking Utensils, Telephones, Bath Towels, Hand Towels, Bath Mat(s)/Rug(s), Blow Dryers, and any other similar furniture and belongings not reported elsewhere on this form and located and used in the subject short-term rental property. **Do not** include installed carpeting or drapes as furniture; such items are considered part of the building.

**Kitchen Appliances** include, but are not limited to: Dishwashers, Refrigerators, Stoves, Ovens, Microwaves, Toasters, Coffee Makers, Blenders, Ice Makers, Waffle Makers, and any other similar kitchen appliances that are not built-in and located and used in the subject short-term rental property. **Do not** include built-in appliances.

**Other Equipment** includes, but is not limited to: Clothes Washers and Dryers, Vacuum Cleaners, Computers, Bicycles, Sports Equipment, Portable Barbecues, Security Systems, Outdoor Playgrounds, Patio Furniture, Gazebos, Portable Hot Tubs, Pool Equipment, Electric Vehicle (EV) Chargers, Portable Heaters, Portable Air Conditioners, Rollaway Beds, and any other similar equipment not reported elsewhere on this form and located and used in the subject short-term rental property.

If necessary, asset titles in Schedule A may be changed to better fit your property holdings; however, the titles should be of such clarity that the property is adequately defined.

To report more acquisitions, you **must** attach a separate schedule detailing the cost of such equipment by year(s) of acquisition. Enter the total cost of all such acquisitions along with other reported costs.



### DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company (LLC)**, the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.



**WIND GENERATION PROPERTY  
STATEMENT FOR 2026**(Declaration of costs and other related property  
information as of 12:01 A.M., January 1, 2026)**FILE RETURN BY APRIL 1, 2026****PROPOSED**RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.  
FILE A SEPARATE STATEMENT FOR EACH LOCATION.**SECTION 1. Name and Mailing Address**

(Make necessary corrections to printed name mailing address)

Do you use accrual basis accounting? Yes ☐ No ☐

Enter location of general ledger and all related accounting records

(Include zip code)

Email Address

**SECTION 2. Name and Type of Facility**

Operational Date

Main Parcel Number

Accounting/Location Code

Appraisal Unit Code

Enter name and telephone number of authorized  
person to contact at location of accounting records

Name

Phone Number ( )

Fax Number ( )

**SECTION 3**

		COST	ASSESSOR'S USE ONLY
<b>A. SUPPLIES</b>			IMP
			FIX
<b>B. CONSTRUCTION IN PROGRESS</b> (attach listing)	TOTAL		PP
	OUT OF COUNTY		
	% COMPLETE		
<b>C. PLANT AND EQUIPMENT</b>			
<b>D. BUILDINGS, FIXTURES, LAND, AND LAND IMPROVEMENTS</b>			TOTAL

**SECTION 4 — DECLARATION OF PROPERTY BELONGING TO OTHERS - If none, write "NONE"**

(Attach additional sheets in the same format if necessary)

SPECIFY TYPE BY CODE NUMBER			YEAR OF ACQUISITION	YEAR OF MANUFACTURE	DESCRIPTION AND LEASE OR IDENTIFICATION NUMBER	COST TO PURCHASE NEW	ANNUAL RENT
Report Conditional Sales Contracts in sections 10 and 11 as applicable							
1. Leased Equipment							
2. Leased-Purchase Option Equipment							
3. Capitalized Lease Equipment							
4. Vending Equipment							
5. Other Businesses							
6. Government-Owned Property							
Tax Obligation	A. Lessor	B. Lessee					
A. Lessor's Name							
Mailing Address							
B. Lessor's Name							
Mailing Address							
C. Lessor's Name							
Mailing Address							

**DECLARATION BY ASSESSEE**

<b>OWNERSHIP TYPE (☑)</b> Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>		<b>NOTE: THE FOLLOWING DECLARATION MUST BE COMPLETED AND SIGNED. IF YOU DO NOT DO SO, IT MAY RESULT IN PENALTIES.</b> <i>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2026.</i>	
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE	
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE	
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER	
PREPARER'S NAME AND ADDRESS (typed or printed)		TELEPHONE NUMBER ( )	TITLE

\*Agent: See page 15 for Declaration by Assessee instructions.

**THIS STATEMENT SUBJECT TO AUDIT**

## 2026 WIND GENERATION PROPERTY STATEMENT

### STATEMENT OF AFFILIATES AND CONTRACTS

#### Section 5

ITEM NO.	PROVIDE INFORMATION BELOW OR ATTACH SEPARATE SHEET AS NEEDED.
1.	<p>IS THERE A PARENT COMPANY? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, PROVIDE PARENT COMPANY'S NAME AND ADDRESS</p> <p>NAME _____</p> <p>ADDRESS _____</p> <p>_____</p>
2.	<p>DO YOU HAVE A LONG-TERM POWER PURCHASE AGREEMENT (PPA)? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, PROVIDE THE NAMES OF THE COMPANIES FOR WHICH YOU HAVE PPAs AND ATTACH COPIES OF THE AGREEMENTS.</p> <p>NAME _____</p> <p>NAME _____</p> <p>NAME _____</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p>
3.	<p>WAS A NEW OR AMENDED PPA ENACTED SINCE THE LAST FILING? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, ATTACH COPY OF NEW OR AMENDED PPA.</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p>
4.	<p>IS THIS PROPERTY SUBJECT TO A SALES LEASEBACK OR LEASE PASS THROUGH AGREEMENT? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, ATTACH A COPY OF THE AGREEMENT AND A COPY OF THE FAIR MARKET VALUE ANALYSIS.</p>
5.	<p>ARE YOU ELIGIBLE TO RECEIVE FEDERAL INCENTIVES? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, INDICATE THE FEDERAL INCENTIVE YOU HAVE OR WILL ELECT TO RECEIVE.</p> <p>PRODUCTION TAX CREDIT (PTC) <input type="checkbox"/> INVESTMENT TAX CREDIT (ITC) <input type="checkbox"/> TREASURY CASH GRANT FUND <input type="checkbox"/></p>
6.	<p>DO YOU HAVE A FACILITY MANAGEMENT/OPERATION/MAINTENANCE (O&amp;M) CONTRACT? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, PROVIDE THE COMPANY NAME AND ATTACH A COPY OF THE CONTRACT INCLUDING ANY AMENDMENTS.</p> <p>NAME _____</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p>
6a.	<p>WAS A NEW OR AMENDED O&amp;M AGREEMENT ENACTED SINCE LAST FILING? YES <input type="checkbox"/> NO <input type="checkbox"/></p>
7.	<p>WAS THERE A CHANGE IN YOUR COMPANY STRUCTURE, OWNERSHIP, OR CONTROL WITHIN THE LAST 12 MONTHS? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF YES, PROVIDE AN EXPLANATION IN AN ATTACHMENT.</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p> <p>If YES to both questions 1 and 2 above, filer must submit form BOE-100-B, <i>Statement of Change in Control and Ownership of Legal Entities</i>, to the State Board of Equalization.</p>
8.	<p>DO YOU OWN THE LAND ON WHICH THE WIND GENERAL FACILITY IS SITUATED? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>IF NO, ARE LAND LEASE AGREEMENTS FOR A TERM OF 35 YEARS OR MORE (INCLUDING OPTIONS) SINCE THE LAST FILING?</p> <p>YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>PROVIDE COPIES OF THE MOST CURRENT LAND LEASE AGREEMENTS AS AN ATTACHMENT.</p> <p>ATTACHMENT INCLUDED <input type="checkbox"/></p>

## 2026 WIND GENERATION PROPERTY STATEMENT

### SECTION 6 — SCHEDULE OF SYSTEMS AND SUBSYSTEMS

#### A. FACILITY DOCUMENTATION

List:

1. Assessor Parcel Number (APN):

2. Number of Wind Turbine Generators:

3. Maps/Plot Plans (showing APN and number of wind turbines)

APN

Number of Wind Turbines

#### B. FACILITY AND SPECIFICATIONS

1. Location nearest population center)

2. Site Size (acres)

3. Nameplate Rating (Gross MWE)

4. Maximum Dependable Capacity (Gross MWE)

5. Maximum Dependable Capacity (Net MWE)

6. Placed in Service Date

#### C. GENERATOR DATA

1. Manufacturer

2. Number of Generators

3. Type of Cooling

4. Model Number

5. Rating (KVA)

6. Voltage

7. Current (AMPS)

#### D. BLADES

1. Manufacturer

2. Model Number

3. Number of Blades

#### E. MAIN TRANSFORMER

1. Manufacturer

2. Type

3. Rating (KV)

**2026 WIND GENERATION PROPERTY STATEMENT****SECTION 7 — SCHEDULE OF REVENUE AND PRODUCTION EXPENSES**

Account Description	Calendar Year	
	2025	
MEGAWATT HOURS		Notes
REVENUE		
Capacity Payments	\$	
Production Tax Credit		
Energy Revenue (including curtailments)		
TOTAL REVENUE		
EXPENSES <sup>1</sup>		
VARIABLE PRODUCTION EXPENSE		
Land Royalties		
TOTAL O&M EXPENSES (Production)		
TOTAL O&M EXPENSES (Site Operating)		
TOTAL NON-OPERATING G&A EXPENSES		
TOTAL OTHER EXPENSES		
TOTAL PRODUCTION EXPENSES		
NET OPERATING INCOME		

<sup>1</sup> Exclude property taxes, income taxes, depreciation, and amortization expenses.

## 2026 WIND GENERATION PROPERTY STATEMENT

## SECTION 8 (1 OF 2) — SCHEDULE OF OPERATING CASH FLOW PROJECTIONS

Company Name					
	2025	2026	2027	2028	2029
ANNUAL PROJECTIONS					
Annual Projected Availability					
Annual Capacity Factor					
Energy Production (kWh)					
Production Curtailment (kWh)					
Curtailment Rate (\$/kWh)					
Energy Rate (\$/kWh)					
REVENUE					
Capacity Payments					
Production Tax Credit					
Energy Revenue (including curtailments)					
Less Excessive Transmission Costs					
TOTAL REVENUE					
EXPENSES <sup>1</sup>					
VARIABLE PRODUCTION EXPENSE					
Land Royalties					
TOTAL O&M EXPENSES (Production)					
TOTAL O&M EXPENSES (Site Operating)					
TOTAL NON-OPERATING G&A EXPENSES					
TOTAL OTHER EXPENSES					
TOTAL EXPENSES					
	2030	2031	2032	2033	2034
ANNUAL PROJECTIONS					
Annual Projected Availability					
Annual Capacity Factor					
Energy Production (kWh)					
Production Curtailment (kWh)					
Curtailment Rate (\$/kWh)					
Energy Rate (\$/kWh)					
REVENUE					
Capacity Payments					
Production Tax Credit					
Energy Revenue (including curtailments)					
Less Excessive Transmission Costs					
TOTAL REVENUE					
EXPENSES <sup>1</sup>					
VARIABLE PRODUCTION EXPENSE					
Land Royalties					
TOTAL O&M EXPENSES (Production)					
TOTAL O&M EXPENSES (Site Operating)					
TOTAL NON-OPERATING G&A EXPENSES					
TOTAL OTHER EXPENSES					
TOTAL EXPENSES					

<sup>1</sup> Exclude property taxes, income taxes, depreciation, and amortization expenses

**2026 WIND GENERATION PROPERTY STATEMENT****SECTION 8 (2 OF 2) — SCHEDULE OF OPERATING CASH FLOW PROJECTIONS**

Company Name					
	2035	2036	2037	2038	2039
ANNUAL PROJECTIONS					
Annual Projected Availability					
Annual Capacity Factor					
Energy Production (kWh)					
Production Curtailment (kWh)					
Curtailment Rate (\$/kWh)					
Energy Rate (\$/kWh)					
REVENUE					
Capacity Payments					
Production Tax Credit					
Energy Revenue (including curtailments)					
Less Excessive Transmission Costs					
TOTAL REVENUE					
EXPENSES <sup>1</sup>					
VARIABLE PRODUCTION EXPENSE					
Land Royalties					
TOTAL O&M EXPENSES (Production)					
TOTAL O&M EXPENSES (Site Operating)					
TOTAL NON-OPERATING G&A EXPENSES					
TOTAL OTHER EXPENSES					
TOTAL EXPENSES					
	2040	2041	2042	2043	2044
ANNUAL PROJECTIONS					
Annual Projected Availability					
Annual Capacity Factor					
Energy Production (kWh)					
Production Curtailment (kWh)					
Curtailment Rate (\$/kWh)					
Energy Rate (\$/kWh)					
REVENUE					
Capacity Payments					
Production Tax Credit					
Energy Revenue (including curtailments)					
Less Excessive Transmission Costs					
TOTAL REVENUE					
EXPENSES <sup>1</sup>					
VARIABLE PRODUCTION EXPENSE					
Land Royalties					
TOTAL O&M EXPENSES (Production)					
TOTAL O&M EXPENSES (Site Operating)					
TOTAL NON-OPERATING G&A EXPENSES					
TOTAL OTHER EXPENSES					
TOTAL EXPENSES					

<sup>1</sup> Exclude property taxes, income taxes, depreciation, and amortization expenses

## 2026 WIND GENERATION PROPERTY STATEMENT

### SECTION 9 — PLANT OFF-LINE INFORMATION

	MONTH	SCHEDULED HOURS	UNSCHEDULED HOURS	REASON
A.				
B.				
C.				
D.				
E.				
F.				
G.				
H.				
I.				
J.				

### SECTION 10 (1 OF 3) — SCHEDULE OF FIXED PLANT

CAL. YR.	COST TYPE	GEARBOX	GENERATOR	BLADES / ROTORS	YAW DRIVES / PITCH DRIVES	NACELLE	BALANCE OF PLANT	ALL OTHER
2025	Additions							
2025	Replacements							
2024	Historical Costs							
2024	Retirements							
2023	Historical Costs							
2023	Retirements							
2022	Historical Costs							
2022	Retirements							
2021	Historical Costs							
2021	Retirements							
2020	Historical Costs							
2020	Retirements							
2019	Historical Costs							
2019	Retirements							
2018	Historical Costs							
2018	Retirements							
2017	Historical Costs							
2017	Retirements							
2016	Historical Costs							
2016	Retirements							

## 2026 WIND GENERATION PROPERTY STATEMENT

### SECTION 10 (2 OF 3) — SCHEDULE OF FIXED PLANT

CAL. YR.	COST TYPE	GEARBOX	GENERATOR	BLADES / ROTORS	YAW DRIVES / PITCH DRIVES	NACELLE	BALANCE OF PLANT	ALL OTHER
2015	Historical Costs							
2015	Retirements							
2014	Historical Costs							
2014	Retirements							
2013	Historical Costs							
2013	Retirements							
2012	Historical Costs							
2012	Retirements							
2011	Historical Costs							
2011	Retirements							
2010	Historical Costs							
2010	Retirements							
2009	Historical Costs							
2009	Retirements							
2008	Historical Costs							
2008	Retirements							
2007	Historical Costs							
2007	Retirements							
2006	Historical Costs							
2006	Retirements							
2005	Historical Costs							
2005	Retirements							
2004	Historical Costs							
2004	Retirements							
2003	Historical Costs							
2003	Retirements							
2002	Historical Costs							
2002	Retirements							
2001	Historical Costs							
2001	Retirements							



2026 WIND GENERATION PROPERTY STATEMENT

SECTION 10 (3 OF 3) — SCHEDULE OF FIXED PLANT

CAL. YR.	COST TYPE	GEARBOX	GENERATOR	BLADES / ROTORS	YAW DRIVES / PITCH DRIVES	NACELLE	BALANCE OF PLANT	ALL OTHER
2000	Historical Costs							
2000	Retirements							
1999	Historical Costs							
1999	Retirements							
1998	Historical Costs							
1998	Retirements							
1997	Historical Costs							
1997	Retirements							
1996	Historical Costs							
1996	Retirements							
1995	Historical Costs							
1995	Retirements							
Prior								
Prior								

EXPLANATIONS:

CURRENT YEAR ADDITIONS

CURRENT YEAR REPLACEMENTS

2026 WIND GENERATION PROPERTY STATEMENT

SECTION 11 — SCHEDULE OF PERSONAL PROPERTY						
CAL YR ACQ	A. TEST AND REPAIR EQUIPMENT		B. OFFICE FURNITURE AND EQUIPMENT		C. OFFICE COMPUTER EQUIPMENT	
	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
2025						
2024						
2023						
2022						
2021						
2020						
2019						
2018						
2017						
2016						
2015						
2014						
2013						
2012						
2011						
2010						
2009						
2008						
2007						
2006						
2005						
2004						
2003						
2002						
2001						
2000						
1999						
1998						
Prior						
TOTAL						

2026 WIND GENERATION PROPERTY STATEMENT

SECTION 12 — SCHEDULE OF BUILDINGS, LAND, AND LAND IMPROVEMENTS

CAL YR ACQ	A. BULDINGS		B. LAND IMPROVEMENTS		C. LAND & LAND DEVELOPMENT	
	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
2025						
2024						
2023						
2022						
2021						
2020						
2019						
2018						
2017						
2016						
2015						
2014						
2013						
2012						
2011						
2010						
2009						
2008						
2007						
2006						
2005						
2004						
2003						
2002						
2001						
2000						
1999						
Prior						
TOTAL						

2026 WIND GENERATION PROPERTY STATEMENT

SECTION 13 — SCHEDULE OF ADDITIONS TO PERSONAL PROPERTY

IN ASSET SCHEDULE	DESCRIPTION OF ADDITIONS	DATE ACQUIRED	PRIOR YEAR CWIP	COST	ASSESSOR'S USE ONLY
A.					
B.					
C.					
D.					
E.					
F.					
G.					
H.					
I.					
J.					

SECTION 14 — SCHEDULE OF DELETIONS TO PERSONAL PROPERTY

FROM ASSET SCHEDULE	DESCRIPTION OF DELETIONS	DATE DISPOSED	YEAR ACQUIRED	COST	ASSESSOR'S USE ONLY
A.					
B.					
C.					
D.					
E.					
F.					
G.					
H.					
I.					
J.					

## WIND GENERATION PROPERTY STATEMENT INSTRUCTIONS

### GENERAL INFORMATION

California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 a.m. on January 1 (tax lien date). This form constitutes an official request that you declare all assessable business property situated in this county which you owned, claimed, possessed, controlled, or managed on the tax lien date, and that you sign (under penalty of perjury) and return the statement to the Assessor's Office by the date cited on the face of the form as required by law. Failure to file the statement during the time provided in section 441 of the Revenue and Taxation Code will compel the Assessor to estimate the value of your property from other information in the Assessor's possession and add a penalty of 10 percent of the assessed value as required by section 463 of the Code.

If you own taxable personal property in any other county whose aggregate cost is \$100,000 or more for any assessment year, you must file a property statement with the Assessor of that county whether or not you are requested to do so. Any person not otherwise required to file a statement shall do so upon request of the Assessor regardless of aggregate cost of property. The Assessor of the county will supply you with a form upon request.

Except for the "DECLARATION BY ASSESSEE" section, you may furnish attachments in lieu of entering the information on this property statement. However, such attachments must contain **all** the information requested by the statement and these instructions. The attachments must be in a format acceptable to the Assessor, and the property statement must contain appropriate references to the attachments and must be properly signed. In all instances, you must return the original BOE-571-W.

THIS STATEMENT IS SUBJECT TO AUDIT.	THIS STATEMENT IS NOT A PUBLIC DOCUMENT. THE INFORMATION DECLARED WILL BE HELD SECRET BY THE ASSESSOR.	IF ANY SITUATION EXISTS WHICH NECESSITATES A DEVIATION FROM TOTAL COST PER BOOKS AND RECORDS, FULLY EXPLAIN ALL ADJUSTMENTS.
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**SECTION 1**

Enter your name (assessee), attention or care of, and mailing address. Provide the name, telephone number, fax number, and Email address of the person to contact regarding the information in the property statement. Also, enter the location of the general ledger and all related accounting records; include the zip code with the address.

**SECTION 2**

Provide the facility name and the date the facility went into commercial operation. Enter the Assessor's parcel number or file number, your accounting or location code, and appraisal unit code as provided by the Assessor (leave blank if not known).

**SECTION 3**

**Supplies** — Provide the cost for supplies on hand at lien date. Report actual or estimated amounts in whole dollars. There are a variety of methods for estimating supplies of which two are discussed. The first method is based on capacity. For example, you have a capacity for storing 15,000 gallons of unleaded gasoline. Your last fuel delivery cost was \$1.35 per gallon. At any given time, you reasonably believe the tanks are 30 percent full. For example, the estimate of fuel on hand, in this case, is \$6,075 ( $15,000 \times .30 \times 1.35 = \$6,075$ ). The other method is based on time. For example, the total office supply expense for the year was \$15,000. Your experience indicates you have 1.5 months of supplies on hand at any given time. The estimate of office supplies, in this case, is \$1,875 ( $15,000 \times (1.5/12) = \$1,875$ ).

**Construction in Progress** — Report the expenditures for equipment and other projects under construction not placed into service as of lien date. Report actual or estimated amounts in whole numbers. Acceptable methods for reporting cost are: (1) percentage complete times the authorization for expenditure (AFE), budgeted, or contract amounts; and (2) actual expenditure to date. If a project is to be allocated to other appraisal units, you are required to provide the allocated amounts. Separately report personal property (moveable equipment), fixtures, a fixed plant/equipment, buildings, and land improvements. **If you have not placed property in service, you are still required to provide the information required in Section 7.**

**Plant and Equipment** — Enter the total net cost (current year's additions, historical costs and retirements) of all plant and other equipment from section 10, Schedule of Fixed Plant, and section 11, Schedule of Personal Property.

**Buildings, Fixtures, Land, and Land Improvements Total** — Enter the total cost of all buildings, fixtures, land, and land improvements from section 12, Schedule of Buildings, Land, and Land Improvements.

**SECTION 4**

If property belonging to others, or their business entities, is located on your premises, report the owner's name and mailing address. If it is leased equipment, read your agreement carefully and enter A (Lessor) or B (Lessee), and whether the lessor or lessee has the tax obligation. For assessment purposes, the Assessor will consider, but is not bound to, the contractual agreement.

1. **LEASED EQUIPMENT.** Report the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent; do not include in schedules for property belonging to you (see No. 3 below).
2. **LEASE-PURCHASE OPTION EQUIPMENT.** Report here all equipment acquired on lease-purchase option on which the final payment remains to be made. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, the total installed cost to purchase (including sales tax), and the annual rent. If final payment has been made, report full cost and original year of acquisition in schedules for property belonging to you (see No. 3 below).
3. **CAPITALIZED LEASED EQUIPMENT.** Report here all leased equipment that has been capitalized at the present value of the minimum lease payments on which a final payment remains to be made. Enter the year of acquisition, the year of manufacture, description of the leased property, the lease contract number or other identification number, and the total installed cost to purchase (including sales tax). Do not include in schedules for property belonging to you unless final payment has been made.
4. **VENDING EQUIPMENT.** Report the model and description of the equipment; do not include in schedules for property belonging to you unless you actually own the equipment.

5. OTHER BUSINESSES. Report other businesses on your premises.

6. GOVERNMENT-OWNED PROPERTY. If you possess or use government-owned land, improvements, or fixed equipment, or government-owned property is located on your premises, report the name and address of the agency that owns the property, and include a description of the property.

## DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, must be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a corporation, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a partnership, the declaration must be signed by a partner or an authorized employee or agent. In the case of a limited liability company (LLC), the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent (other than a member of the bar) a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 for failure to file is applicable to unsigned property statements.

## SECTION 5

Answer the listed questions and statements by checking the appropriate box: Yes, No, or NA (not applicable). *(Note that some items may require additional information depending on the answer.)*

## SECTION 6

Report all system and subsystem data. If there are subsystems not listed, report these on a separate schedule. Enter "NA" for items that are not applicable.

## SECTION 7

Report revenue and expenses for the 12-month period prior to the lien date. Descriptions of revenue and expense items are provided in the following section.

## SECTION 8

You are required to provide the information in this Section whether or not the subject property has been placed in service.

**Annual Projections** - For each calendar year starting with the lien date year, enter the annual projected availability, annual capacity factor, energy production (kWh), paid curtailment (kWh), curtailment rate (\$/kWh), and energy rate (\$/kWh).

- Annual projected availability is the total amount of electricity a project can produce 24/7 less scheduled downtime (not including curtailments) divided by total amount of electricity a project can produce 24/7 within a calendar year.
- Annual capacity factor is the actual amount of electricity produced divided by total amount of electricity a project can produce 24/7 less scheduled downtime within a calendar year.
- Energy production should reflect the total amount of electricity (kWh) anticipated to be sold.
- Production curtailment is the amount of electricity (kWh) anticipated to not be loaded onto the electrical grid at the request of the utility of California's Independent Service Operator.

- Curtailment rate should reflect the anticipated average \$/kWh that will be received in compensation for not supplying electricity to the electrical grid.
- Energy rate should reflect the anticipated average \$/kWh from all sources.

**Revenue** - For each calendar year starting with the lien date year, enter the capacity payments, production tax credits, energy revenue, excessive transmission cost, and total revenue.

- Capacity payments should reflect the amount anticipated to be received from all sources for capacity agreements.
- Production tax credits should reflect the anticipated amount of dollar credits that will be received.
- Energy revenue should reflect the anticipated revenue derived from sale of electricity from all sources and anticipated amounts to be received from curtailments.
- Total revenue should reflect the anticipated aggregate of all revenues less anticipated excessive transmission costs.

**Expenses** - For each calendar year starting with the lien date year, provide anticipated variable production expenses, total O&M expenses (production), total O&M expenses (site operating G&A), total non-operating G&A expenses and other expenses.

- **VARIABLE PRODUCTION EXPENSES** – For each calendar year starting with lien date year, enter anticipated land royalties payments.
- **TOTAL O&M EXPENSES (Production)** – For each calendar year starting with the lien date year, enter anticipated “Total O&M Expenses.” O&M expenses, production, include but are not limited to payroll and benefits expenses, spare parts expenses, utilities expenses, outside services expenses, O&M fees, site equipment repair and maintenance expenses, material and supplies and consumables expenses, shop equipment and tools expenses, uniforms expenses, safety equipment expenses, freight and fuel expenses, chemicals, oils and lubricants expenses, gases expenses, and waste disposal expenses.
- **TOTAL O&M EXPENSES (Site Operating G&A)** – For each calendar year starting with the lien date year, enter anticipated “Total Expenses (Site Operating).” O&M expenses, site operating, include but are not limited to utilities expenses, outside services expenses, travel and meals expenses, environmental and sampling expenses and all other site operating G&A expenses.
- **TOTAL NON-OPERATING G&A EXPENSES** – For each calendar year starting with the lien date year, enter anticipated “Total Non-Operating G&A Expenses.” Total non-operating G&A expenses include but are not limited to insurance expenses, travel and meals expenses, outside services expenses, public relations expenses, bank fee expenses, ADA fee expenses, fixed land lease expenses, accounting and audit expenses, consulting expenses, subscriptions, dues and memberships expenses, bank and finance charges expenses, postage and courier expenses, and legal expenses.
- **OTHER EXPENSES** – For each calendar year starting with the lien date year, enter anticipated Other Expenses. Other expenses include but are not limited to royalties, CAISO expenses, royalties, interphase (wake) expenses, and interconnection fees expenses.

## SECTION 9

Enter plant production curtailed or off-line for periods greater than 24 hours during the month. Provide the month, the hours off-line, and a brief explanation; for example, gearbox failure.

## SECTION 10

Enter the most current year additions and replacement and provide as much component cost detail as possible based on the fields provided. If your accounting records allow you to provide greater component cost detail, you may submit a supplementary worksheet. Provide an explanation for current year additions and replacements under the explanation section provided for “Current Year Additions” and “Current Year Replacements,” respectively. Enter historical cost in the appropriate cells. Historical costs should be preserved over reporting years and should not be adjusted to reflect retirements. For current year replacement amounts, there should be a corresponding retirement amount to reflect vintage components that are the subject of current year replacement cost. Providing corresponding retirement cost for current year replacements may not always be possible. When there is uncertainty as to the actual or estimated amount of the retirement amount, it is not necessary to enter retirement amounts, but a statement should be provided under “Current Year Replacement” with a discussion addressing the issue. Explanations should be provided for all current year additions and replacements.



**SECTIONS 11 and SECTION 12**

These sections are for reporting costs, in whole dollars, summarized by calendar year of acquisition of non-fixed, moveable equipment; and buildings, land, and land improvements respectively. Attach as many schedules as needed to cover all reportable assets and property.

The first column is for entering the calendar year. The box above the "Cost" and "Assessor's Use Only" is for indicating the type of property being reported; for example, computer equipment, office furniture and equipment, and fixtures. The "Cost" column is for entering the summarized cost for the calendar year. For each group, remember to total the cost.

Reportable cost includes the purchase price, sales and use taxes, transportation, installation and construction charges, interest during construction, and other expenses to place the asset into service. The reportable cost does not include adjustments for gain or loss on trade-in, adjustment for investment tax credit or cash grant, Internal Revenue Service section 179 deduction, or other tax or accounting adjustments. Items previously leased are reported at their original full cost and acquisition date. Do not include fully licensed vehicles and trailers, and off-highway vehicles subject to identification (trail bikes, snowmobiles, and 3- and 4-wheel all-terrain vehicles). The property tax is paid via the annual registration and off-highway identification sticker. However, you must report oversized and overweight rubber-tired vehicles, except commercial vehicles and cranes, requiring permits issued by the Department of Transportation to operate on the highways. Unlicensed vehicles and equipment with license plates starting with "SE" are to be reported. Do not include pipelines and rights-of-way because they are reported on separate property statements. If you have facilities and plants that are being allocated to other appraisal units, you are required to provide the allocated cost; we will not perform the allocation. Do not include application software costs in accordance with section 995.2 of the Revenue and Taxation Code.

Group the assets according to function. This may follow your accounting classification policy. Some general guidelines to grouping assets are:

- Computer equipment and office equipment/furniture should be reported separately.
- Computers, buildings, and land improvements which are an integral part of a facility or plant are to be combined with the equipment into a single category.

The following are some of the errors and unacceptable practices found to be most common during annual review of the property statement.

- Do not report negative numbers. They are ignored and treated as zero amounts.
- Do not classify major plant and equipment as "Miscellaneous Equipment"; otherwise, this category is treated as personal property or fixtures regardless of the dollar amount reported.
- Do not determine new acquisitions by reporting the difference between last year's and this year's account balances. All new acquisitions are reported as current year. Disposals are to be deleted from the appropriate year, or be deleted from the oldest reported amount in the prior year.
- Separately report active and idle assets of the same classification. You may determine the actual cost by acquisition year, or prorate the total group based on a single percentage for all acquisition years.
- Fully depreciated items still in use (active or idle) must be reported.
- Remember to incorporate finalized property tax audit adjustments as part of the reported information.

### **SECTION 13**

List additions that occurred from the last filing. Do not include personal (moveable) property and fixtures. Include buildings, land, and land improvements. Provide the name of the asset schedule in which the item is reported, an item description, the date acquired or completion date, and the cost. Also provide the amount of prior year, reported construction in progress (CWIP). Reportable cost includes the purchase price, sales and use taxes, transportation, installation and construction charges, interest during construction, and other expenses incurred to place the asset into service. The reportable cost does not include adjustments for gain or loss on trade-in, adjustment for investment tax credit or cash grant, section 179 deduction, or other tax or accounting adjustments. Only completed projects should be reported as of the date the property becomes functional or operational; otherwise, the item should be reported as construction in progress.

### **SECTION 14**

List deletions that occurred from the last filing. Do not include personal (moveable) property and fixtures. Include fixed plant, buildings, land, and land improvements. Provide the name of the asset schedule in which the item was reported in the prior year, an item description, disposal date, the date acquired or completion date, and the cost.