

From: Lumsden, Patricia

Sent: Thursday, September 29, 2016 10:16 AM

To: 'Gaekled@stancounty.com'; 'Lewisja@saccounty.net'; 'Syj@saccounty.net'; 'bedginton@co.slo.ca.us'; 'awhiteford@co.slo.ca.us'; 'jthompson@co.slo.ca.us'; 'jwjohnso@co.slo.ca.us'; 'lflores@asr.ocgov.com'; 'Brooke.Hill@ventura.org'; 'Rrodart@co.santa-barbara.ca.us'

Cc: Yeung, David; Moon, Richard (Legal); Jacobs, Amanda B (Legal); Wing, Margie; Spence, Nichole; Thompson, Lisa

Subject: Welfare Exemption Claim Forms Project for JCC court case

This email is being sent to interested parties who attended the September 15, 2016 interested parties meeting for the proposed welfare exemption claim forms, which were revised as a result of the court decision in *Jewish Community Centers Development Corporation v. County of Los Angeles* (2016). This is to address your submitted comments and/or suggestions to the changes made to the revised forms resulting from the changes agreed to during the interested parties meeting. Based on all of your comments and/or suggestions, we have made the following additional changes to the revised forms:

BOE-267:

1. On (P1), section 1.a, under **IDENTIFICATION OF PROPERTY**, changed “ASSESSOR’S PARCEL NUMBER” to “ASSESSOR’S PARCEL/ASSESSMENT NUMBER.”
2. On (P3), under **FILING OF CLAIM**, second paragraph, modified first sentence as follows: “...including information on use by other organizations or persons.”
3. On (P4), **Section 1**, modified first sentence as follows: “Identify the situs location (address and city) and Assessor’s Parcel/Assessment Number of the property...”
4. On (P4), **Section 2(d)**, the space before the word “Describe” is a formatting issue and will be corrected in the final version of the form.

BOE-267-A:

1. On (P1), added a line between sections D and E for format consistency.
2. On (P1), Question 3, aligned the line intended for response to “Area (sq.ft.)”
3. On (P2), under **UNRELATED BUSINESS TAXABLE INCOME**, modified first bullet as follows: “...including Form 990-T...”, as this is the proper title shown on the form.

BOE-267-O:

1. On (P1), **Section 1**, changed “ASSESSOR’S PARCEL NUMBER” to “ASSESSOR’S PARCEL/ASSESSMENT NUMBER.”
2. On (P1), **Section 2, Part A, c**, changed from “EFFECTIVE DATE:” to “If yes, date use began:”
3. On (P1), **Section 2, Part A, d**, modified sentence as follows: “...THE ORGANIZATION...” to “...ORGANIZATION/PERSON...” (Note: we removed the word “THE” due to a space issue in order to accommodate the suggested revision.)
4. On (P2), under **FILING OF AFFIDAVIT**, first paragraph, first sentence, changed the word “party” to “person.”
5. On (P2), **Section 1**, modified first sentence as follows: “...and the address and Assessor’s Parcel/Assessment Number...”

6. On (P2), **Section 2, Part A**, c, second sentence, deleted “as the effective date” from the end of that sentence.
7. On (P2), **Section 2, Part A**, e, changed the word “previously” to “previous.”
8. On (P2), **Section 2, Part B**, e, changed the word “organized” to “organization.”
9. On (P2), **Section 2, Part B**, f, modified third sentence as follows: “...operated by any organization(s) you have not previously reported to the assessor...”

Thank you all for your participation in this process. Your input and feedback is critical to the success of the interested parties process. If you have any questions regarding these changes, please contact me for further discussion.

Thank you,

Patricia Lumsden

Supervising Property Appraiser, Exemptions Section

State Board of Equalization

1-916-274-3383

Patricia.Lumsden@boe.ca.gov