



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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July 13, 1988

TO COUNTY ASSESSORS:

No. 88/54

WELFARE EXEMPTION: SHELTERS FOR THE HOMELESS

On April 14, 1988, the governor signed into law Senate Bill 753. It is Chapter 77 of the Statutes of 1988, and as an urgency measure is effective immediately.

In addition to providing for the issuance of bonds as a method of financing emergency or temporary shelters for the homeless, it amends Section 214 of the Revenue and Taxation Code to exempt such shelters under the Welfare Exemption. The bill further provides that the amendment to Section 214 shall be operative for the 1988-89 fiscal year and fiscal years thereafter.

Section 214 has been amended by adding subdivision (h) which states:

"(h) Property used exclusively for an emergency or temporary shelter and related facilities for homeless persons and families and owned and operated by religious, hospital, scientific, or charitable funds, foundations, or corporations meeting all of the requirements of this section shall be deemed to be within the exemption provided for in subdivision (b) of Section 4 and Section 5 of Article XIII of the California Constitution and this section. Property which would otherwise be exempt pursuant to this subdivision, except that it includes housing and related facilities for other than an emergency or temporary shelter, shall be entitled to a partial exemption.

"As used in this subdivision, 'emergency or temporary shelter' means a facility which would be eligible for funding pursuant to Chapter 11 (commencing with Section 50800) of Part 2 of Division 31 of the Health and Safety Code."

It should be noted subdivision (h) affects only emergency or temporary shelters and related facilities for homeless persons and families which are eligible for funding pursuant to Chapter 11 (commencing with Section 50800) of Part 2 of Division 31 of the Health and Safety Code. Rescue missions, halfway houses, shelters for abused women and/or children, etc., may be eligible for exemption under existing provisions of Section 214.

Section 6 of the bill provides for reimbursement by the State under the provisions of Section 2229 of the Revenue and Taxation Code.

Enclosed is a copy of the chaptered bill. If you have any questions, please contact our Exemption Unit at (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:wpc
AL-24-0135F