PROCEDURES FOR THE DISABLED VETERANS' AND HOMEOWNERS' EXEMPTION MATCH AND MULTIPLE CLAIMS LISTING

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The following procedures have been developed to assist county assessors in providing the information mandated by section 218.5 of the Revenue and Taxation Code. Since passage of Senate Bill 822, section 205.6 has been added to the Revenue and Taxation Code which now requires the clearinghouse program maintained by the Board for the homeowners' exemption to also include the disabled veterans' exemption in this process. The new process will provide a list of multiple claims for both exemption types.

STATUTORY AUTHORITY—DISABLED VETERANS' EXEMPTION

Senate Bill 1637 (Stats. 2006, ch. 677) amended Revenue and Taxation Code[1] section 277 to require that claimants provide their social security number when filing for the disabled veterans' exemption. Senate Bill 822 (Stats. 2009, ch. 204) amended sections 72, 155.20, 441.5, 2823, and added 205.6 to require the Board to monitor claims for the disabled veterans' exemption to prevent multiple claims by a person granted a disabled veterans' exemption or homeowners' exemption throughout the state.

Article XIII, section 4(a) of the California Constitution exempts from taxation:

> The home of person or a person's spouse, including an unmarried surviving spouse, if the person, because of injury incurred in military service, is blind in both eyes, has lost the use of 2 or more limbs, or is totally disabled, or if the person has, as a result of a service-connected injury or disease, died while on active duty in military service, unless the home is receiving another real property exemption.

The Legislature codified the Constitutional language by enacting section 205.5. Section 205.5 provides an exemption of $100,000[2] of assessed value (Basic Exemption), as adjusted for the relevant assessment year, for property which constitutes the principal place of residence of a veteran; or the principal place of residence 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. The $100,000 Basic Exemption increases to $150,000[3] of assessed value (Low-Income Exemption), as adjusted for the relevant assessment year, if the household income for prior year did not exceed $40,000,[4] as adjusted for the relevant assessment year. Once granted, the Basic Exemption remains in effect until terminated without any subsequent filing. Annual filing is required for any year in which a Low-Income Exemption is claimed.

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[1] All statutory references are to the Revenue and Taxation Code unless otherwise specified.
[2] As provided by section 205.5, the exemption amount and the household income limit shall be compounded annually by an inflation factor.
[3] Section 205.5.
[4] Section 205.5.

Totally disabled means that the United States Veterans Administration or the military service from which the veteran was 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 honorably discharged; 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.

The 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.

The law 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.

STATUTORY AUTHORITY—HOMEOWNERS' EXEMPTION

Article XIII, section 3 of the California Constitution exempts from property taxation a number of property types and uses, one of which is for a homeowners' principal place of residence. Section 3 exempts:

> …(k) $7,000 of the full value of a dwelling, as defined by the Legislature, when occupied by an owner as his principal residence, unless the dwelling is receiving another real property exemption. The Legislature may increase this exemption and may deny it if the owner received State or local aid to pay taxes either in whole or in part, and either directly or indirectly, on the dwelling.
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> No increase in this exemption above the amount of $7,000 shall be effective for any fiscal year unless the Legislature increases the rate of State taxes in an amount sufficient to provide the subventions required by Section 25.

The Legislature codified the Constitutional language by enacting section 218. Section 218 provides, in part:

(a) The homeowners' property tax exemption is in the amount of the assessed value of the dwelling specified in this section, as authorized by subdivision (k) of Section 3 of Article XIII of the Constitution. That exemption shall be in the amount of seven thousand dollars ($7,000) of the full value of the dwelling.

(b) The exemption does not extend to property that is rented, vacant, under construction on the lien date, or that is a vacation or secondary home of the owner or owners, nor does it apply to property on which an owner receives the veteran's exemption….

Property Tax Rules 135 and 135.5[5] also provide guidance to county assessors that more specifically address the mechanics of processing the homeowners' exemption claim and verifying the eligibility of the property and claimants.

Section 218.5 provides the Board's and the counties' responsibilities in ensuring that the homeowners' exemption is properly administered. Section 218.5 provides:

In order to assure the accuracy of the state's reimbursements for the homeowners' property tax exemption and to prevent duplications of the exemptions within the state and improper overlapping with other benefits provided by law, county assessors shall supply information from homeowners' property tax exemption claims and county records as is specified by written request of the board, and with the concurrence of the Controller, necessary to fully identify all homeowners' property tax exemption claims allowed by the assessors. The board may specify that the information include all or a part of the names and social security numbers of claimants and spouses and the identity and location of the dwelling to which the exemption applies. The information may be required in the form of data processing media or other media and in such format as is compatible with the recordkeeping processes of the counties and the auditing procedures of the state.

STATUTORY AUTHORITY—SOCIAL SECURITY NUMBERS

The disclosure of social security numbers is mandatory as required by section 218.5 and Property Tax Rule 135 for the administration of the homeowners' exemption. Section 277 is the statutory authority requiring the disclosure of social security numbers for the administration of the disabled veterans' exemption. In addition, Title 42 United States Code, section 405(c)(2)(C)(i), authorizes the use of social security numbers for identification purposes in the administration of any tax.

Social security numbers are used by a county assessor to verify the eligibility of persons claiming property tax exemptions; and by the state to prevent multiple claims in different counties and to verify the eligibility of persons claiming income tax renters' credits. If social security numbers are not provided, it may result in a delay in processing a claim or disallowance

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[5] All references to Rules or Property Tax Rules are from Title 18, Public Revenues, California Code of Regulations.

of the exemption at the discretion of the county assessor. Claim forms with social security numbers appearing thereon are not subject to public inspection.

CLAIMANTS WITHOUT A SOCIAL SECURITY NUMBER

Though disclosure of social security numbers is mandatory, there may be claimants who do not have a social security number that would otherwise qualify for the disabled veterans' exemption or the homeowners' exemption.

The following is provided for the purposes of *Disabled Veterans' and Homeowners' Exemption Match* for such cases in which an exemption is granted and a claimant is without a social security number. These guidelines may be used by a county assessor so that any exemption granted does not escape being matched against others within the state.

A number that is a personal identifier should be a number unique to that individual and likely to be associated only with this person. It is a county assessors' responsibility to determine whether or not to grant or deny a claim based on the non-disclosure of a social security number. In determining whether to grant an exemption, these guidelines may assist in determining what might be an acceptable "other personal identifier" that could be used for the purposes of the *Disabled Veterans' and Homeowners' Exemption Match.* For example, if an otherwise qualified claimant does not have a social security number but has a Medicare or Medi-Cal number, this may be accepted in lieu of the social security number as a personal identifier.

A Taxpayer Identification Number (TIN) is an identification number used and issued by the Internal Revenue Service (IRS) in the administration of tax laws. An Individual Taxpayer Identification Number[6] (ITIN) is a tax processing number only available for certain nonresident and resident aliens, their spouses, and dependents who cannot get a social security number. It is a 9-digit number, beginning with the number "9," formatted like a social security number (NNN-NN-NNNN). The ITIN number can be used in place of a social security number in instances where a resident alien qualifies for either the disabled veterans' or homeowners' exemption, yet the claimant does not have a social security number. The ITIN is a unique identifier.

An Employer Identification Number (EIN) is a nine-digit number that IRS assigns in the following format: XX-XXXXXXX. The IRS uses the EIN to identify taxpayers that are required to file various business tax returns. EINs are used by employers, sole proprietors, corporations, partnerships, nonprofit associations, trusts, estates of decedents, government agencies, certain individuals, and other business entities. According to the IRS, an EIN is for use in connection with business activities only. Therefore, the EIN could be used as a unique identifier if the business is owned by a sole proprietor and he or she is claiming either the homeowners' exemption or the disabled veterans' exemption for his or her principal place of residence. In all other cases, the EIN could not be considered a unique identifier for an individual. All numbers used must conform to the formatting rules for social security numbers. If a number not

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[6] On July 1, 1996, IRS began issuing the Individual Taxpayer Identification Number (ITIN) to individuals who are required to have a U.S. taxpayer identification number but do not have and are not eligible to obtain a social security number.

conforming to the formatting requirements is submitted as either social security number one or two, the record will be rejected and show up on the county's error report.

PRINCIPAL PLACE OF RESIDENCE

For a property to be considered a principal place of residence for purposes of the disabled veterans' and homeowners' exemption there is no statutory requirement that a claimant must reside in their primary residence for a particular amount of time to qualify for either of these exemptions. In order to qualify for either exemption, the dwelling must be established as the owner's principal place of residence as of 12:01 a.m. on the lien date (January 1). If new to the property and not yet domiciled at the property through a lien date, the exemption may be claimed by a qualified individual on the supplemental assessment resulting from a change of ownership or completion of new construction on or after January 1.

One of the foremost factors in granting the homeowners' exemption or the disabled veterans' exemption is determining what constitutes a dwelling as a principal place of residence. For property tax purposes, the relative definition of a principal place of residence is the same as, or closely parallels to, the legal doctrine of domicile. Under this doctrine, a person's domicile depends on two factors: *physical presence* and *intention*. The combination of both factors should be used to make the final determination of a claimant's primary residence.

PHYSICAL PRESENCE FACTOR

Physical presence is the place where:

- A person is physically present and makes his or her home.

- A person customarily returns after work and between trips or absences due to work, pleasure, or otherwise, even if the absence is extended.

- Clothes and personal belongings are kept.

- Housekeeping (preparing meals, sleeping, bathing, entertaining) is set up.

- The person files income tax returns as a resident.

- A driver's licensed is issued.

- The person has listed for voter registration.

For the physical presence factor, the individual facts as they relate to each other as a whole should be reviewed in each claim, as not all elements listed are necessary to satisfy this requirement.

INTENTION FACTOR

Intention factor is the intent of the claimant to remain at the residence and not the intent to stay there only for a temporary purpose and return to a legal domicile elsewhere. Of the two factors, intention is essential and required.

MULTIPLE CLAIMS LISTING INTRODUCTION

To successfully process the multiple claims listing (MCL) electronically it is necessary to understand MCL terms and formatting requirements. It is also necessary to have basic computer skills. These guidelines do not provide instructions on basic computer skills; the processor will need to be familiar with Excel and Windows to be able to process the MCL successfully.

The process will require knowledge of the formatting by those who process the MCL and those who create the file. It is important for both to understand this process as it will require exemption staff to understand how to use Excel and be familiar with different text file types (fixed width, tab delimited, and comma delimited), as well as some familiarity with the use of a computer and the Windows operating system.

If your county processes the MCL with both exemption and information technology staff (exemption staff working the list and information technology staff creating the final file for submission) it is important to work together and be familiar with the formatting requirements of both the fixed width and text file formats. This may require additional effort on the part of county staff to acquire the necessary skills and knowledge to become sufficiently comfortable with processing the MCL electronically. This will also make the list a more helpful tool for all counties and reduce the work of staff involved.

ANNUAL PROCESS CYCLE

Update 1	**Update 2**	**Update 3**	**Final MCL**
County sends records of all homeowners' and disabled veterans' exemptions (on regular roll) at close of roll. Upon processing Update 1, MCL#1 is created.	MCL#1 is sent to county and is returned to the Board along with new HOX and DVETS granted on the regular roll. Upon processing Update 2, MCL#2 is created.	MCL#2 is sent to county and is returned to the Board along with new HOX and DVETS granted on the regular roll. Upon processing Update 3, MCL#3 is created.	MCL#3 is sent to counties. This is the final list provided to counties and when returned is the final file showing resolution of all multiple claims.

Update 1: Initial submission of all disabled veterans' and homeowners' exemptions. This submission must be in the fixed width format (see record format-fixed width file) with disabled veterans' and homeowners' data provided on separate media. Only Update 1 does not require an action code in position 47 of the fixed width file.

Update 2: MCL No. 1, once returned from the county, is processed as Update 2. MCL No. 1 is sent to counties as an Excel importable tab delimited file. This is returned with resolved MCL claims and late filed claims of either exemption type. After MCL No. 1, the county may submit either a fixed width or tab delimited format. Depending on how a county processes the MCL, they may choose either format. Counties will also submit late filed claims along of with MCL No. 1. Make sure that the format instructions are followed for the file type being using. Do not submit as an Excel file.

If processing the MCL using only Excel, the tab delimited file format can be used exclusively to process the MCL. Also, as only multiple claims where an action code of A(add) or D(delete) has been indicated will be processed further, counties may delete those rows where, after investigation, they have allowed the claim. In this manner, counties will only be submitting records with an action code of A (adds) or D (deletes) in column I. This will facilitate the processing of your MCL file.

Counties may add the late-filed claims at the end of the MCL in the same tab delimited format. In this way, counties may submit a single file consisting of the MCL and late-filed claims for either exemption type. Remember to include the action code and the exemption type along with other field data. Counties should indicate that they have submitted new homeowners' and disabled veterans' exemptions on the MCL on BOE-266-MTR, Media Transmittal— Disabled Veterans'/Homeowners' Exemption Claim Records.[7] This form accommodates all file types and includes areas for a county to indicate what files are included with the submission.

Update 3: MCL No. 2, once returned from the county, is processed as Update 3. MCL No. 2 is sent to counties as an Excel importable tab delimited file. This is returned with resolved MCL claims and late-filed claims of either exemption type. If processing the MCL using only Excel, the tab delimited file format can be used exclusively to process the MCL. Also, as only multiple claims where an action code of A(add) or D(delete) has been indicated will be processed further, counties may delete those rows where, after investigation, they have allowed the claim. In this manner, counties will only be submitting records with an action code of A (add) or D (delete) in column I. This will facilitate the processing of your MCL file.

Counties may add the late-filed claims at the end of the MCL in the same tab delimited format. In this way, counties may submit a single file that contains the MCL and the late-filed claims of

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[7] This form is located on the Board's website at www.boe.ca.gov/proptaxes/pdf/266media.pdf, and the auxiliary forms website.

either exemption type. Remember to include the action code and the exemption type along with other field data. Counties should indicate that they have submitted new homeowners' and disabled veterans' exemptions on the MCL on BOE-266-MTR, *Media Transmittal—Disabled Veterans'/Homeowners' Exemption Claim Records*.[8]

Final MCL- No. 3: After Update 3 is processed, MCL 3 is sent to the counties. As Update 3 is the final update, the returned MCL 3 is not processed any further and is kept as the final record that all multiple claims were resolved for that particular year. On this final MCL *do not* delete the cse#/rows that do not have an action code. Instead, counties should indicate resolution or action in the notes for county use column J. This is the final record of resolving all multiple claims for the year.

PROVIDING INFORMATION FOR A MULTIPLE CLAIMS LISTING

RECORD MEDIA

Information may be submitted to the Board on a CD, cartridge, or diskette. Disabled veterans' data and homeowners' data are to be sent on separate CDs or cartridges for Update 1. ***To help protect the confidentiality of data, manual submissions will not be accepted***. The inclusion of disabled veterans' exemption data on separate media requires the previously blank field 47 to have an exemption code of H or V for the exemption type for the final field in the fixed width text file. This requirement is described in the next section: *Format of Information*.

When counties send the initial file (Update 1) and each update (MCL #1 and MCL #2), form BOE-266-MEDIA, *Media Specifications—Disabled Veterans'/Homeowners' Exemption Claim Records*,[9] must be included (see Appendix A for a sample of the form). Remember to indicate which type of exemption is being provided on the disc or cartridge. It is critical that all data files submitted be in the format indicated on the *Media Specifications* form. Also indicate as to which file type (for Updates 2 and 3).

The initial disabled veterans' and homeowners' exemption data must be sent encrypted. If provided on a CD, this must be sent in an encrypted file as above. If the file is sent on a cartridge, it is strongly suggested it be sent with similar encryption standards. If this cannot be done using the cartridge media, it may be accomplished by using DVDs for counties sending larger files that cannot fit on one CD. The system cannot accommodate multiple CDs. If sent by secure email, the file will be encrypted automatically.

FORMAT OF INFORMATION

Update 1: Fixed Width: Initial submission—only fixed width format is to be submitted. This is a record of all disabled veterans' and homeowners' exemptions in the county. Records of each exemption type must be provided on separate discs. If sending by secure email, these files must be sent as separate files by exemption type.

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[8] This form is located on the Board's website at www.boe.ca.gov/proptaxes/pdf/266media.pdf, and the auxiliary forms website.

[9] This form is located on the Board's website at www.boe.ca.gov/proptaxes/pdf/266media.pdf, and the auxiliary forms website.

Update 2, 3: Tab Delimited/Fixed Width: MCL provided to counties in tab format; late-filed exemptions may be submitted at the end of the MCL in the tab format or separately if in the fixed width format. Delete case numbers/rows on the MCL with no action code where exemption is allowed. Indicate on the Media Specifications/Transmittal form which file type is included.

Final Update MCL No. 3: Only MCL file is to be sent. Do not delete case numbers/rows. Document county action in column J (notes for county use) for final annual file.

Data regarding all claimants of disabled veterans' and homeowners' exemptions in each county must be submitted to the Board in the appropriate format:

1. For Update 1, the information submitted must be a complete list of all disabled veterans' and homeowners' exemption recipients in the county, not just changes since the prior year. Report only the recipients on the regular assessment roll who filed (1) timely, (2) late, or (3) are qualified for the exemption based on a one-time filing. Do not report recipients of either exemption on the supplemental roll. For Update 2 and 3, counties should submit a record of late filers that were not previously reported.

2. Supply the social security numbers (or personal identification number) and first five characters of the last name for both the claimant and the claimant's spouse. Claimants of the disabled veterans' exemption who are unmarried surviving spouses must report the social security number of the deceased veteran. This ensures that the social security number of the veteran is not being used to claim another exemption elsewhere. The following rules apply to the social security fields:

    - The social security number and name of the claimant must appear in the "SSA 1#" and "Name 1" fields.

    - The social security number and name of the claimant's spouse must appear in the "SSA 2#" and "Name 2" fields. If a claimant is single, no SSA or name should be shown in "SSA 2#" and "Name 2" fields.

    - Additional owner-occupants (if more than a single dwelling on the parcel) must be shown as a separate line item.

3. Additional or updated data must be in the same format as the initial data; for example, if property ID has spaces in the initial data, additional/updated data should also have the same number of spaces. Pay close attention to the justification of the data in each field and the addition of zeros and spaces. If you originally submit a property ID as

    / / / / / / /1/2/3/4/5/6/7/8/9/

    An addition must not be shown as

    /0/0/0/0/0/0/1/2/3/4/5/6/7/8/9/ or /1/2/3/4/5/6/7/8/9/ / / / / /

    You must match the justification of the original Update 1 submission.

Record Formats

The initial submission (Update 1) of all properties granted disabled veterans' and homeowners' exemptions must be submitted in the **fixed width record format**. Updates 2 and 3 may be submitted in either fixed width or tab delimited format.

The MCL is now sent in a tab delimited format with similar field positions to the previously printed version of the MCL. Though the first submission for Update 1 (of all disabled veterans' and homeowner exemptions) must be in the fixed width format the later submissions of Updates 2 and 3 may be submitted in either format. For a county that processes the MCL with Excel exclusively, adding or deleting newly submitted disabled veterans' or homeowners' exemptions at the end of the MCL, after the final CSE# (noting the additions or deletion in the notes column J) will be the most simple way to process the MCL.

Formatting Rules for Social Security # Fields

The following rules apply to *both* fixed width and tab delimited files. These rules are useful to determine if an "other personal identification number" will be compatible with the match. If not compatible, do not include as the record will be rejected and show up on an error file.

SSA 1#	SSA 2#
Must be 9 digits	Must be 9 digits
Cannot be zero or blank	Can be zero; blank will convert to zero
Must be numeric	Must be numeric, if not blank
SSA number cannot be all "9"	SSA number cannot be all "9"
First digit cannot be "8" on initial data sent to the Board	First digit cannot be "8" on any data sent to the Board

Fixed Width Record Format

FIXED WIDTH RECORD FORMAT						
DATA FIELD NAME	FIELD NUM	START POS	END POS	CHAR/ DIGITS	USAGE A=Alpha N=Numeric	EXTENDED DESCRIPTION
COUNTY	1	1	2	2	N	Two-Digit County Number-Required Field
SSA 1#	2	3	11	9	N	Nine-Digit Social Security Number - Required Field
NAME 1	3	12	16	5	A	First Five Characters of Surname - Required Field
SSA 2#	4	17	25	9	A	Nine-Digit Social Security Number or Blank - Optional Field
NAME 2	5	26	30	5	A	First Five Characters of Surname or Blank - Optional Field
PROPERTY ID	6	31	45	15	A	Property Identification - Required Field
ACTION CODE	7	46	46	1	A	Blank = Update 1 Only A = Add or D = Delete - Code Required for all other updates
EXEMPTION TYPE	8	47	47	1	A	V for Disabled Veteran H for Homeowners' This is required for **all** records

Fixed Width Record Format-Data Field Information

1. **County, Positions 1 - 2**

   This field must always be entered. It contains the standard two-digit county code. For counties 1-9, the first number must be zero; for example 01, 02, or 03.

2. **SSA 1#, Positions 3 - 11**

   This field must always be entered. It contains the primary social security number of the claimant. No provision is made for an alphabetic suffix. *Data will be returned if the field contains dashes*. If the first number of the nine-digit number is a zero, this must be included and not dropped as the system will not assume a zero.

3. **Name 1, Positions 12 - 16**

This field must always be entered. It contains the first five characters of the surname of the individual identified by SSA 1#. *Do not* enter the name of an owner of the property unless it is actually the person's name whose SSA was entered in SSA 1#. ***Spaces and punctuation should be omitted***. For last names with less than five letters, it is important not to include commas or spaces and to use the beginning letter of the first name.

4. **SSA 2#, Positions 17 - 25**

This field is optional and is used only if the SSA 1# field is used. If used, SSA 2# must contain the social security number of the spouse if the spouse has a SSA. No provision is made for an alphabetic suffix. ***If not used, this field must be blank. Data will be returned if the field contains dashes.***

5. **Name 2, Positions 26 - 30**

This field is optional. If SSA 2# is entered, Name 2 must contain the first five characters of the surname of the spouse or person identified by SSA 2#. If not used, the field must be blank. **Spaces and punctuation should be omitted.** For last names with less than five letters, it is important not to include commas or spaces and to use the beginning letter of the first name.

6. **Property ID, Positions 31 - 45**

This field must always be entered. It contains the code identifying the property. Up to 15 positions are provided to allow for any format. For condos and other properties that have multiple units but have been assigned one property identification, enter this data on separate rows on the fixed width or tab delimited text file. As long as the SSA1# and SSA2# are unique on each row with the same property identification, the record will not be rejected as a duplicate record. ***The format must always be the same for all claims, both original and updated/additional, submitted by a county***.

7. **Action Code, Position 46**

This field is blank only for Update 1. After update 1 (original submission) all records submitted must have an action code to add (A) or delete (D) a record. This action code requirement includes submitting additional disabled veterans' and homeowners' exemptions that have been granted on the regular roll since Update 1.

8. **Exemption Type, Position 47**

This field must indicate the exemption type:

> H—homeowners' exemption
>
> V—disabled veterans' exemption

The exemption type is required for all records. A blank in this position will cause a rejection of the file. Label media and files with correct exemption type as these are to be

provided on separate media for the initial Update 1 submission. Additional submissions after Update 1 may be added together to the end of the MCL.

Tab Delimited Record Format

When submitting late files in the tab delimited format, submit these at the end of the MCL. If submitting the data in a separate file rather than at the end of the MCL, use the **fixed width file format**. After Update 1, both exemption types may be added together in the same file.

TAB DELIMITED RECORD FORMAT				
Data Field Name	**Min Length**	**Max Length**	**Column**	**EXTENDED DESCRIPTION**
CSE# (Case number)	1	6	A	Case number sequences the MCL by order of property id. This column is a tab holder for new submissions.
C# (county Number)	2	2	B	For counties 1-9 this can be a single digit (for the tab file only) and will assume a leading zero.
Property ID	1	20	C	Property Identification Number
T (claim Type)	1	1	D	H for homeowners' exemption V for disabled veterans' exemption
Name1	1	5	E	First Five Characters of Surname - Required Field
SSA#1	1	11	F	Nine-Digit Social Security Number - Required Field -2 more spaces provided for space and # to identify match (this symbol will be ignored during processing and should be left in place)
Name2	1	5	G	First Five Characters of Surname or Blank - Optional Field
SSA#2	1	11	H	Nine-Digit Social Security Number or Blank - Optional Field- 2 more spaces provided for space and # to identify match (this symbol will be ignored during processing and should be left in place)
A(action Code)	1	1	I	A = Add or D = Delete. No other response is allowed in this field. If the exemption is allowed and you will not be correcting or deleting the record (no action code) you may delete the case number as you process the MCL. Processing in this manner will therefore require all cases returned for processing to have an action code in this column except for the final MCL
Notes for county use	no min	no max	J	Use to document actions- Tab holder-so no min or max –must still be included for new submissions to preserve tab. Use this field to document all actions on final MCL as this is the final record for the year and will remain in the file.

1. **CSE# (Case Number), Column A**

The case number is in order of property identification in ascending order. If submitting a tab delimited file separately from the MCL, leave this field blank as only columns B through I are imported for the MCL. Column A and J preserves the tab position.

2. **C# (County Number), Column B**

This field is always entered. It contains the standard two-digit county code. This column is formatted for two numerical digits. For counties 1-9, the first number must be zero; for example 01, 02, or 03.

3. **Property ID, Column C**

This field must always be entered. It contains the code identifying the property. Up to 15 positions are provided to allow for any format. For condos and other properties that have multiple units but have been assigned one property identification, enter this data on separate rows on the fixed width or tab delimited text file. As long as the SSA1# and SSA2# are unique on each row with the same property identification, the record will not be rejected as a duplicate record. ***The format must always be the same for all claims, both original and updated/additional, submitted by a county***.

4. **T (claim type), Column D**

This field is for the claim type which may be either H for homeowners' exemption or V for disabled veterans' exemption. This field is mandatory and must be present or the record will be rejected.

5. **Name 1, Column E**

This field must always be entered. It contains the first five characters of the surname of the individual identified by SSA 1#. *Do not* enter the name of an owner of the property unless it is actually the person's name whose SSA was entered in SSA 1#. ***Spaces and punctuation should be omitted***. For last names with less than five letters, it is important not to include commas or spaces and to use the beginning letter of the first name.

6. **SSA 1#, Column F**

This field must always be entered. It contains the primary social security number of the claimant. No provision is made for an alphabetic suffix. ***Data will be returned if the field contains dashes***. If the first number of the nine-digit number is a zero, this must be included and not dropped as the system will not assume a zero.

7. **Name 2, Column G**

This field is optional. If SSA 2# is entered, Name 2 must contain the first five characters of the surname of the spouse or person identified by SSA 2#. If not used, the field must be blank. **Spaces and punctuation should be omitted.** For last names with less than five letters, it is important not to include commas or spaces and to use the beginning letter of the first name.

8. **SSA 2#, Column H**

This field is optional and is used only if the SSA 1# field is used. If used, SSA 2# must contain the social security number of the spouse if the spouse has a SSA. No provision is made for an alphabetic suffix. ***If not used, this field must be blank. Data will be returned if the field contains dashes.***

9. **Action Code, Column I**

This field is blank only for Update 1. For Updates 2 and 3, all records submitted must have an action code to add (A) or delete (D) a record. In Updates 2 and 3 (MCL 1 and 2), delete records on the MCL that were allowed either a homeowners' or disabled veterans' exemption, and therefore have no action code to process.

10. **Notes for County Use, Column J**

This column is to document actions or to make notes regarding the record. This field is not imported during processing, but is included to maintain the tab position of the record. No min or max characters—must still be included for new submissions to preserve tab. Use this field to document all actions on final MCL since this is the final record for the year and will remain in the file.

Text Data Format

ASCII text file (ASCII character codes 32-128)

Save as tab delimited text file when using original tab delimited file. If fixed width file format is used, there should be no field delimiters or field separations. Each line will end with a carriage return and line feed.

Labeling Media:

Disabled Veterans' and Homeowners' Multiple Claims – Update # and year.

File Naming

UPDATE 1: Initial information provided from counties

ASEPXXU1.TXT - for master/original information (fixed width format). This update will always be a fixed width file so no prefix is required. XX represents two digit county number.

UPDATE 2: MCL 1

File prefix code required for Updates 2 and 3

FL= tab delimited file
AH=fixed width file

AHASEPXXU2.TXT - for update to master using fixed width format

FLASEPXXU2.TXT- for update to master using tab delimited file format at end of MCL#1—This will be the file name of file for the returned MCL.
XX represents the two-digit county number

UPDATE 3: MCL 2

AHASEPXXU3.TXT - for final update fixed width format
FLASEPXXU3.TXT – for final update using tab delimited format at end of MCL#2
This will be the file name of file for the returned MCL.
XX – represents the two digit county number.

MCL 3: Final MCL - same as Update 3. Final record of resolving multiple claims

Manual Information

The MCL is now processed electronically. Manual submissions are no longer accepted.

Files Sent to County after each Update

Files are provided to counties after Updates 1, 2 and 3 are processed and MCL has been created.

Two files are provided per MCL. The first consists of the MCL file as named below:

Q1.PTPRO.ASE860.DAT.U#.MCLEXCL.CXX- the # represents the update number and the XX represents the two digit county number.

The second file is the county error file. It is included with the MCL file and is named as below:

Q1.PTPRO.ASE811.DAT.U#.HERREXC.CXX -the # represents the update number and XX represents the two digit county number.

PROCESSING A MULTIPLE CLAIMS LISTING

GENERAL INFORMATION

The listing is now provided in electronic format only. The MCL is provided as a tab delimited text file that contains both disabled veterans' and homeowner's exemptions. The tab delimited file is Excel importable/exportable so the MCL may now be processed electronically.

INITIAL PROCESSING

1. Pull the disabled veterans' and homeowners' exemption claims identified by the MCL and establish separate processing files for them.

2. The column headings on the MCL have been adjusted to take up less space as all records are now on one line. This also required abbreviating some headings and changing positions of items on the MCL. For allowed exemptions, no action code should be

indicated. This will result in no change to the record. ***For ease in processing, counties may now delete a row that has no action code as only records with action codes will update the original database. The submitted file will now only consist of records with action codes***. This will <u>not</u> apply to the final MCL (#3). As the final MCL is a record of resolving all multiple claims, all case numbers should remain with notation in the notes for county use field (column J) documenting your final action—including allowed claims. Also, the # symbol used to identify the multiple claims will not affect the process, and may be left in place for claims that will be allowed. The # symbol present in a SSA field will not affect the MCL process. The final field position 46 is now active and must have the exemption type entered here as either H (homeowners' exemption) or V (disabled veterans' exemption); this is represented in the column heading T (for exemption type). Counties that previously processed their MCL with a fixed width text file may still do so.

3. Review the file for SSA transcription errors on the MCL.

DELETING A RECORD

To delete any record from the master claims file (initial submission) requires the following seven elements:

- County (C#)

- Property ID

- Exemption Type (T)

- Name 1

- SSA 1#

- SSA 2#

- Action Code (D) to delete record

A delete must contain all seven record elements (six of which match the previously submitted data in addition to the action code "D" to delete). If one or more of the elements are missing or does not match precisely the original data submitted, it will not be successfully deleted. The attempted delete will generate an error and appear on the error report for the county for that particular MCL, and the particular record that was attempted to be deleted will again be included on the next MCL. It may be helpful to look at the original MCL file while processing a delete so as to compare the delete record against the original. This will assure that the record is the same in all seven required elements so that it may be successfully deleted.

VERIFICATION

1. Telephone claimants who were not eliminated by the initial processing may be verified by asking them to read the numbers from their social security cards to make sure the numbers they had reported (possibly from memory) match the actual card number.

2. Send verification letter (see Appendix B, *First Requests*) to any individuals you are unable to reach by telephone.

3. After ten calendar days without a response, either send the claimant a second request, more strongly worded than the first (see Appendix B, *Second Request*), or again attempt a telephone contact.

4. Failure of the claimant to respond by the time the county must return the MCL justifies canceling the exemption.[10] Indicate a delete in the action code field of each canceled exemption and insert "531.6" in the "Notes for County use" column. (See Appendix C for examples of editing.)

5. When a returned verification letter indicates a different SSA(s) than on record, delete the incorrect record and add the new SSA(s) into the corrected record as described in *Instructions for Correcting Claims Information.* Make a notation in the "Notes for County use" column. Notify the other counties involved of SSA's that have been changed.

6. When a verification letter indicates the SSA is correct, contact the other counties to learn the response to their inquiry.

   a. If the other county is canceling the claim or changing the SSA, there is no need for further action

   b. If the other county also has verification of the SSA, ask your claimant to bring (or send) his or her card (or a photocopy) into your office.

7. When the accuracy of the SSA has been verified and the other county and your investigation indicates the two claims have been filed by different individuals, advise the individuals to contact the Social Security Administration. If identity theft is of possible concern, inform the individuals to contact the Federal Trade Commission.

FINAL PROCESSING

1. For cases that cannot be resolved by the deadline for returning the MCL, even though verification letters may have been returned, indicate NR in the "For County Use" field. As this field is not active and will not be used in our system, use this field for the purpose of processing the MCL. There should be very few, if any, "NRs" on the submitted MCL. The case will appear again on MCL #2. *Do not* indicate NR in the action code field (column I) as this will cause the record to be rejected.

2. Keep documentation for unusual claims allowed, including those of persons not having SSAs, with the claim forms to facilitate review by the State Controller's auditors. There is no need to return a list of persons by name who have no SSA number or have numbers that have been accepted as a personal identifier that do not follow the formatting requirements for the social security number fields.

---

[10] The provisions of section 531.6 may apply to the assessment; this includes the escape (section 531.1), the 25 percent penalty (section 504), and 3/4 of 1 percent interest (section 506). Should any claimant provide the requested information within three months of his or her receiving the first letter, the exemption may be reinstated.

3. Return disabled veterans' and homeowners' exemption claims to the main file after their final disposition is known.

4. Submit additional claims on diskette, CD, cartridge, or DVD by the deadline for returning MCL #2. Additional claims are those added after the initial information has been sent to the Board for corrections to SSAs sent on the original submission. On corrections, be sure to show the complete record to be changed exactly as it was originally submitted, as well as the replacing data.

   Example: If property ID has spaces in the initial data, additional/updated data must also have the same number of spaces. If you originally submit a property ID as:

   / / / / / / /1/2/3/4/5/6/7/8/9/

   An addition must not be shown as:

   /0/0/0/0/0/0/1/2/3/4/5/6/7/8/9/ or /1/2/3/4/5/6/7/8/9/ / / / / / /

ADDING NEW DISABLED VETERANS' AND HOMEOWNERS' EXEMPTIONS TO MCL

Although these files may be submitted separately as a fixed width file, for ease of processing they may be added to the end of the MCL after the processing of Update 1. Include these records after the final row on the MCL in the active columns B-J. Update 1 is the initial submission of all homeowners' and disabled veterans' and must be submitted as separate fixed width text files

File Review

To review the tab delimited file, it will be helpful to be able to look at the raw file to determine if the tabs a spaces are correct after completion of the MCL. This may be accomplished by saving the file as an Excel .csv comma delimited file in addition to the tab delimited format as shown in the screenshots described on page 32 If a subsequent MCL still has the same claims that you previously attempted to delete on the MCL, it will be necessary to determine what is being done to the file during processing that is changing the file from the original record.

Investigating Attempted Deletes

If the report (file name Q1.PTPRO.ASE811.DAT.U3.HERREXC.CXX) has an error of the type "does not match master claim file," investigate the error by looking at the previous MCL as received (and not yet processed by staff) and compare the particular case number with the same MCL file that you send as processed to the Board. This record will differ from the original in one or more fields. Investigate the cause of the error and resubmit the correction if the case number is to be deleted or corrected and not appear on the next MCL.

For multiple claims that were investigated and either corrected or disallowed but were not removed from the MCL due to a format error (does not match master claim file error), update the next MCL by resubmitting the add and/or delete and contacting the other county to notify them that the case had already been corrected and resolved. If the record is exactly the same, then this might be a programming error that would have to be investigated by contacting the Board's MCL Coordinator.

Record when converted to comma format will appear as follows:

0008,34,00901220050000,H,TYLER,555855858#,TYLER,552252552,D, delete no response

The data above matches field columns A-J. Notice there are nine commas representing tab positions for the active fields with column A (cse#) and J (notes) being required to hold the first and final tab positions.

For complete instructions for reviewing the tab delimited record format, see page 13 for formatting requirements and screenshots with instructions for reviewing a tab delimited file on page 34.

ENCRYPTION

All files being sent to the Board must be encrypted and password protected. All MCLs will be provided to counties by CD with all files encrypted by the WinZip program using the 256 Bit Advanced Encryption Standard (AES). When a county has completed the MCL, the final file returned to the Board must be encrypted in the same 256 bit AES encryption with WinZip using a provided password. Please contact the Disabled Veterans' and Homeowners' Exemption Coordinator for password information. If a file is sent by secure email (after requesting a secure email), the file will be encrypted automatically.

SECURE EMAIL

The Board has acquired the technology that allows us to send and receive confidential data electronically using the IronPort email appliance and Cisco Registered Email Service. We will be using these procedures for transmission of homeowners' and disabled veterans' exemption files and MCLs. These procedures are not mandatory; a county may continue to mail confidential data if so desired.

In order to secure the confidential data, the Board has to initiate the email message. An assessor's office will not be able to initiate an encrypted message using this system, but can only respond back to an email from the Board. A subject line with the notation "[secure]" indicates that the email message contains confidential information or is a request for confidential information. Remember to first request and receive a secure email from the Board before sending confidential information.

The body of the email message will advise that it is a secure message. To view the message, open the attachment, securedoc.html. The attachment will indicate the sender's name and subject, and will ask for a password.

The first time that a county uses the system, the county will be prompted to register with Cisco. A website will open from Cisco called the "Cisco Registered Envelope Service." You may then register your email address and information, and choose a password and personal security phrase, by clicking on the REGISTER button. Each user is only required to register once. After completing the registration page, you will be prompted to activate the account. After the account is activated, you will receive a confirmation e-mail that your address has been confirmed. You may then view and save the confidential information.

When returning confidential information to the Board, use the REPLY button *on the message page in the browser* to keep the information exchange within the secure envelope environment. Remember to close the browser window containing the secured message after the session. Do not reply directly from outlook or another email client as this will circumvent the secure environment.

SECURE EMAIL SCREENSHOTS

You have received a secure message

Read your secure message by opening the attachment, securedoc.html. You will be prompted to open (view) the file or save (download) it to y... open it in a Web browser. To access from a mobile device, forward this message to mobile@res.cisco.com to receive a mobile login URL.

If you have concerns about the validity of this message, contact the sender directly.

First time users - will need to register after opening the attachment.
Help - https://res.cisco.com/websafe/help?topic=RegEnvelope
About Cisco Registered Email Service - https://res.cisco.com/websafe/about

Attachment: securedoc.html (136k bytes) [Open]

◄Click on the open link in the attachment line within the email

Reasons you may be seeing this text:

1. You are seeing this text in your preview pane. Please open the attachment to read your secure message.
2. You have opened the attachment and
   a. you do not yet have an account. Please select your email address and click the Open button to create an account.
   b. you have an account. Once the Open button appears, enter your password and click Open.

If the Open button does not appear, please forward the original email to: mobile@res.cisco.com

CISCO

Help

August 7, 2008
7:45:05 PM GMT
Message Security: High

From: sender@example.com
To: recipient@example.com
Subject: **My Message**
Password: [   ]

D

Personal Security Phrase **E**
Your personal phrase is
not enabled on this
machine.

Forgot password? **B**

More info

☐ Remember me on this computer.

A

Once open (in the browser) you will see this screen.

OPEN

C

Select a different address
If you experience problems opening this message, try to Open Online

Cisco Registered Envelope Service

CISCO

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Description of Lettered items above on next page.

	Feature	Description
A	Address fields and subject line	The address fields identify the sender in the From: field and intended recipient in the To: field. If there are multiple recipients, the To: field displays a drop-down list with the recipients' email addresses.
B	Password field	Enter your user account password here to open the envelope. If you have not enrolled in the service, the password field is not displayed.
C	Open button	Click the Open button to decrypt the payload and view your message. The Open button appears only after you enroll with the service and create a user account. If your email address is not associated with a user account, the envelope may display a Register button in place of the Open button. In that case, click the Register button to enroll with the service
D	Help link	Click the Help link to access the online help for Registered Envelopes. The online help describes the standard and alternative methods for opening Registered Envelopes. It also provides a link to frequently asked questions (FAQs).
E	Date-time stamp and message security level	The date-time stamp shows when the message was sent. The time appears in Greenwich Mean Time (GMT). When a message is sent with high security, you must always enter a password to open it, even if you previously selected the "Remember me on this computer" option.

Welcome **mds@surewest.net**

English

Help

Once you have opened the email with your password you will click on reply which will display this background screen.

Send Reset Cancel

From: mds@surewest.net
To: "Saunders, Michael" <Michael.Saunders@boe.ca.gov>
Subject: RE: [secure] MCL secure account creation
Attachments (none)
Message:

WebSafe Secure Message Center - Windows Internet Explorer

https://res.cisco.com/websafe/custom.action?cmd=addSecureReplyAttachment   Certificate Error

ADD ATTACHMENT

Attachment: [   ] Browse... Add

Maximum message size, including attachments, is 10 MB.   Add attachment

Current Attachments: MCL.txt (Remove)

Done

...ca.gov>

...plications can sometimes block read receipt

Send Reset Cancel

You will click on attachments (yellow highlight) to open the Add Attachment dialog box here. You will browse to the file and click on Add (yellow). Once all your files are attached click on Done. You may now send the secure email.

custom.action?cmd=addSecureRep

Privacy Policy   Copyright © 2001-2009 Cisco Systems, Inc. All rights reserved.

Internet   100%

This completes the secure email process. Remember to request a secure email before sending confidential files.

MCL FILE IMPORTING PROCESS

1. ▼ Open The Microsoft Excel program. Click on the open file icon.

Microsoft Excel - Boo

File   Edit   View

2. ▼ In the Open dialogue box select the All Files (*,*) selection from the Files of type drop down box pictured below. Select the tab delimited text file provided on the CD

Open   ? ✕

Look in: My Documents

My Recent Documents

My Music
My Pictures
My Shapes
Updater5

Desktop

My Documents

My Computer

My Network Places

File name:

Files of type: All Microsoft Office Excel Files (*.xl*; *.xls; *.xlt; *.htm; *

All Files (*.*)
All Microsoft Office Excel Files (*.xl*; *.xls; *.xlt; *.htm; *
Microsoft Office Excel Files (*.xl*; *.xls; *.xla; *.xlt; *.xlm
All Web Pages (*.htm; *.html; *.mht; *.mhtml)
XML Files (*.xml)
Text Files (*.prn; *.txt; *.csv)

Open   Cancel

Once you have selected the appropriate file and have clicked on the Open button (as in previous screen) the Text Import Wizard pictured below will automatically open.

Text Import Wizard - Step 1 of 3   ? X

The Text Wizard has determined that your data is Delimited.
If this is correct, choose Next, or choose the data type that best describes your data.

Original data type
Choose the file type that best describes your data:
- ⦿ Delimited   - Characters such as commas or tabs separate each field.
- ○ Fixed width   - Fields are aligned in columns with spaces between each field.

Start import at row: [1] ⬍   File origin: [437 : OEM United States ▼]

3. ▲Select the radio button titled Delimited

								□ □A□
2	1	□ □05□ □010003074000	□ □ □ □WRIGH□ □564459012 #□ □ □
3		□□ □□	□□ □□ □ □000000000 □□ □
4		□□ □□	□□ □□ □□ □
5	2	□ □05□ □010025003000	□ □ □ □KIRBY□ □548743394 #□ □ □

[Cancel] [< Back] [Next >] [Finish]

4. ▲Then click on the Next > button.

5. ▼Select the Tab check box in the Delimiters

Text Import Wizard - Step 2 of 3   ? X

This screen lets you set the delimiters your data contains. You can see how your text is affected in the preview below.

Delimiters
- ☑ Tab   □ Semicolon   □ Comma
- □ Space □ Other: [ ]

□ Treat consecutive delimiters as one

Text qualifier: [" ▼]

Data preview

CSE#	C#	Property ID		C	Name
1	05	010003074000			WRIGH
2	05	010025003000			KIRBY

[Cancel] [< Back] [Next >] [Finish]

6. ▲Then click on the Next > button pictured above.

In this step the Property ID columns must be specified as text or they will be default to scientific notation. All three following screenshots are of the same open dialog

Text Import Wizard - Step 3 of 3

This screen lets you select each column and set the Data Format.

'General' converts numeric values to numbers, date values to dates, and all remaining values to text.

Column data format
- ○ General
- ● Text
- ○ Date: MDY
- ○ Do not import column (skip)

Advanced...

7. ▼You must first click on the column in the Data preview box to highlight the Property ID column (in black below).

Data preview

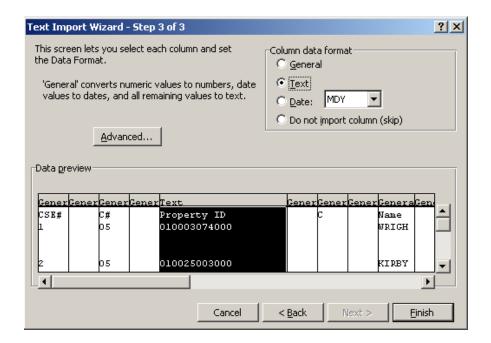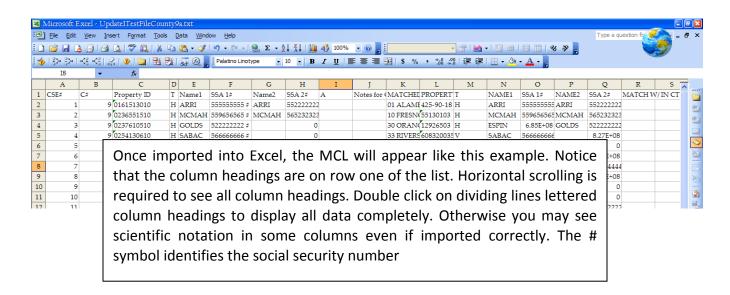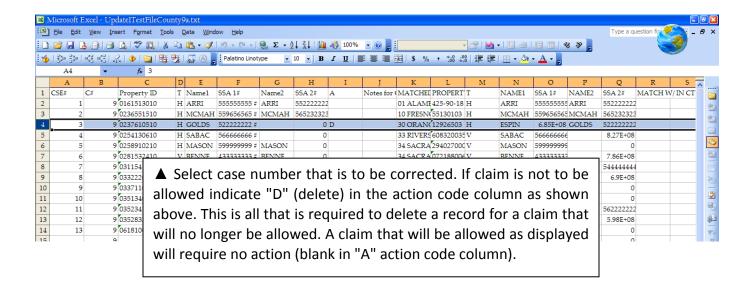| Gener	Gener	Gener	Gener	Text		Gener	Gener	Gener	Genera	Gen
CSE#		C#		Property ID			C		Name	
1		05		010003074000					WRIGH	
2		05		010025003000					KIRBY	

Cancel   < Back   Next >   Finish

Text Import Wizard - Step 3 of 3

This screen lets you select each column and set the Data Format.

'General' converts numeric values to numbers, date values to dates, and all remaining values to text.

Column data format
- ○ General
- ● Text
- ○ Date: MDY
- ○ Do not import column (skip)

Advanced...

Data preview

Gener	Gener	Gener	Gener	Text		Gener	Gener	Gener	Genera	Gen
CSE#		C#		Property ID			C		Name	
1		05		010003074000					WRIGH	
2		05		010025003000					KIRBY	

There are a total of three Property ID columns to format as text. Scroll through Data preview and repeat selection (step 7 and 8) of for remaining two Property ID columns. Remember the final column MATCH W/ IN CTY is a property id column.

Text Import Wizard - Step 3 of 3

This screen lets you select each column and set the Data Format.

'General' converts numeric values to numbers, date values to dates, and all remaining values to text.

Column data format
- ○ General
- ● Text
- ○ Date: MDY
- ○ Do not import column (skip)

Advanced...

Data preview

Gener	Gener	Gener	Gener	Text	Gener	Gener	Gener	Genera	Gen
CSE#		C#		Property ID		C		Name	
1		05		010003074000				WRIGH	
2		05		010025003000				KIRBY	

Cancel < Back Next > Finish

9. ▲ Finally, click on the Finish button. Import will now be complete.

Screenshot Example of Excel Multiple Claims Listing after import

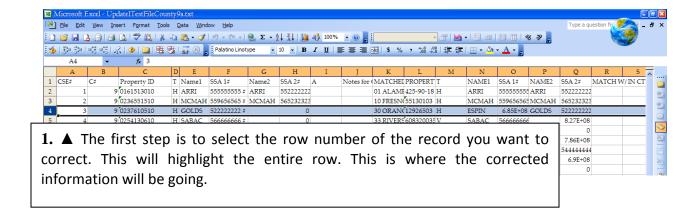Once imported into Excel, the MCL will appear like this example. Notice that the column headings are on row one of the list. Horizontal scrolling is required to see all column headings. Double click on dividing lines lettered column headings to display all data completely. Otherwise you may see scientific notation in some columns even if imported correctly. The # symbol identifies the social security number

INSTRUCTIONS FOR CORRECTING CLAIM INFORMATION.

Deleting a claim (disallowed claim):

▲ Select case number that is to be corrected. If claim is not to be allowed indicate "D" (delete) in the action code column as shown above. This is all that is required to delete a record for a claim that will no longer be allowed. A claim that will be allowed as displayed will require no action (blank in "A" action code column).

Correcting an allowed claim

There is a two part process to correcting a claim. First the original record must be deleted then the corrected information must be added. An explanation of the process follows
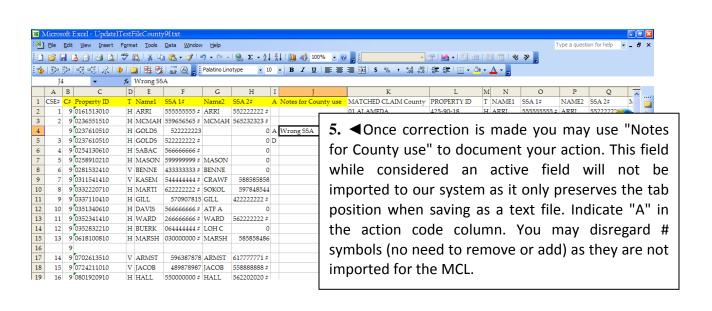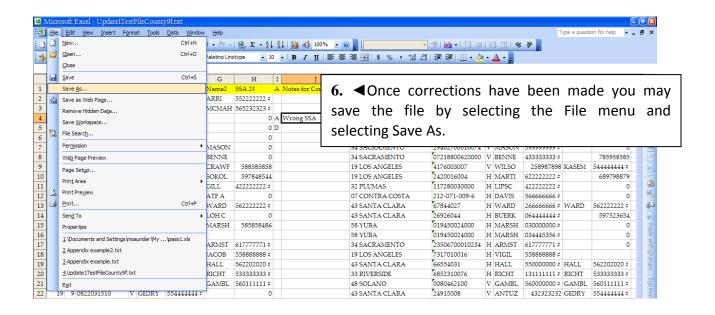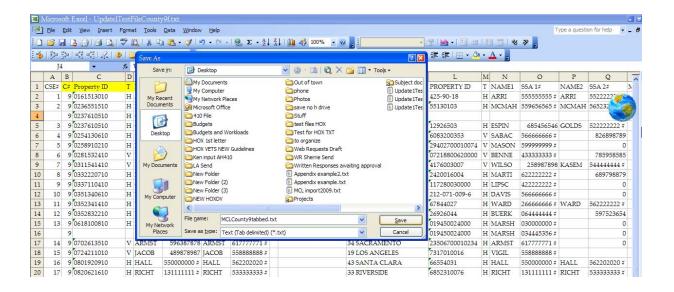

1. ▲ The first step is to select the row number of the record you want to correct. This will highlight the entire row. This is where the corrected information will be going.

2. ◄ Right click mouse and select Insert from the menu that opens. This will insert a row above the original record.

3. ▲ Once you have the inserted row above the record to be corrected, copy the fields whose headings are highlighted in yellow (columns B-J,) from the original record (this will include column headings C# through Notes for County use).

4. ◄Now place cursor in column B (C# heading) in the row that was inserted above the original record. Now right click on mouse and select Paste.

5. ◄The same information will now be pasted in correction row in the active fields indicated by border on row 4. Once you have pasted you enter a "D" delete action code in the "A" action field in the original record (example is CSE# 3).

6. ◄You may now select the field you need to correct in the inserted row. *Important:* Make sure to select overwrite when making corrections (not insert). When making changes to fields that have less than the allocated maximum characters (particularly for names of less than 5 characters being changed to 5 characters) the extra spaces created by inserting will change the tabbing position in the tab delimited file which will lead to an error (and correction will not be processed). Disregard exclamation point for property id (this will say that property id is formatted as text which is correct for processing the MCL. Leave formatting as text).

5. ◄Once correction is made you may use "Notes for County use" to document your action. This field while considered an active field will not be imported to our system as it only preserves the tab position when saving as a text file. Indicate "A" in the action code column. You may disregard # symbols (no need to remove or add) as they are not imported for the MCL.

6. ◄Once corrections have been made you may save the file by selecting the File menu and selecting Save As.

7. ▼Next the Save As dialog box appears. The default Save as type Text (Tab Delimited) (*.txt) should be the file type selected ▼ *At this point you may also save as a CSV (Comma delimited)(*.csv) file in order to review the file for proper format. This will be explained in the following section: Reviewing a Tab Delimited File.*

J	K					
tes for County use	MATCHED CLAIM County	PR				
	01 ALAMEDA	425				
	10 FRESNO	551				
ong SSA						
	30 ORANGE	129				
	33 RIVERSIDE	608				
	34 SACRAMENTO	29402700010074	V	MASON	599999999 #	0
	34 SACRAMENTO	07218800620000	V	BE		
	19 LOS ANGELES	4176003007	V	W		
	19 LOS ANGELES	2420016004	H	M		
	32 PLUMAS	117280030000	H	LI		
	07 CONTRA COSTA	212-071-009-6	H	DA		
	43 SANTA CLARA	67844027	H	W		
	43 SANTA CLARA	26926044	H	BUERK	064444444 #	597523654
	58 YUBA	019450024000	H	MARSH	030000000 #	0
	58 YUBA	019450024000	H	MARSH	034445356 #	0
	34 SACRAMENTO	23506700010234	H	ARMST	617777771 #	0
	19 LOS ANGELES	7317010016	H	VIGIL	558888888 #	
	43 SANTA CLARA	66554031	H	HALL	550000000 #	HALL 562202020 #
	33 RIVERSIDE	6852310076	H	RICHT	131111111 #	RICHT 533333333 #

Microsoft Excel

MCLcounty9tabbed.txt may contain features that are not compatible with Text (Tab delimited). Do you want to keep the workbook in this format?

• To keep this format, which leaves out any incompatible features, click Yes.
• To preserve the features, click No. Then save a copy in the latest Excel format.
• To see what might be lost, click Help.

● Help

[Yes] [No]

8. ▲ Once the Save as type Text (Tab Delimited) (*.txt) is selected the above dialog box will appear. Select Yes. The file must be saved at a tab delimited text file.

You have now saved your file in the tab format. Proceed to the next section so you may review the file before submission.

INSTRUCTIONS FOR REVIEWING A TAB DELIMITED FILE

Review the file prior to submission to make sure it is formatted correctly. This includes ensuring that the proper field lengths are maintained and that fields B-I have tabs both before and after the fields (columns A and J). This method will allow you to differentiate between a tab and a space when reviewing the file. This review may also be used to investigate errors on MCL submissions that show up on the county error file. Investigate errors that cause an error of type "DID NOT MATCH THE MASTER CLAIM FILE" in this manner. In this way, you can determine where the change in data is occurring in your process that leads to deletes not being processed (which leaves the record on the next MCL).

This file will be created only for your own review as this CSV (Comma delimited) (*.csv) file is not for you to submit with the tab delimited file you send to the Board

▼Below you see in this that the CSV file has been selected. Select this file type and save as you did before with the tab file. Save in the same location so you may easily locate the file for review.

File name: 31Placer_FL_U3_mcl2009.csv

Save as type: CSV (Comma delimited) (*.csv)

Text (Tab delimited) (*.txt)
Unicode Text (*.txt)
Microsoft Excel 5.0/95 Workbook (*.xls)
Microsoft Excel 97- Excel 2003 & 5.0/95 Workbook (*.xls)
CSV (Comma delimited) (*.csv)
Microsoft Excel 4.0 Worksheet (*.xls)

You see in the example below the icon appears as file that will by default be opened by Excel. ***Do not open with Excel***. You must open as below by right clicking the file and opening with **Notepad** as below in the screenshot.

August 2010

A correctly formatted record will consist of 9 tabs seen here as commas. Before and after each active field a tab is required to import the data correctly. In this example an x has been populated in the "notes" field to assist you in locating the action code final tab (9). This final tab is created by column J (an active field that no is data imported from) which allows the final tab to enclose the action code in column I.

Make sure to follow the formatting rules for the tab file (page 12). Make sure the min and max positions allowed for each field (column) are correct. The example below is correctly formatted. You will see that all 9 tabs are present and the characters and spaces for each field are not exceeded. In these examples the name2 (optional field) is populated with 5 spaces and SSA2# fields are populated with a zero.

```
example.csv - Notepad

File  Edit  Format  View  Help

CSE#,C#,Property ID      ,T,Name1,SSA 1#      ,Name2,SSA 2#      ,A,Notes for County use,MATCHED
1,5,2020038000,H,ALPHA,526262626 #,      ,0,D,x,29 NEVADA       ,888011000,H,BONHA,508800808,B
2,5,10014033000,H,BETAS,534343434,BETAS,566626266#,D x,19 LOS ANGELES      ,2582006003,H,KOBES,56
,5,10025003000,H,ERIKS,596969669 #,      ,0,A x,,,,,,,
7,5,10025003000,H,ERIKS,596969696 #,      ,0,D,x,43 SANTA CLARA      ,67831018,H,GORHA,596969696 #
8,5,12009005000,H,FRANS,585858585,      ,575757757 #,D,x,16 KINGS      ,12272016000,H,RENAM,
12,5,23064001000,H,MAYER,510101010 #,      ,0,D,x,43 SANTA CLARA      ,10444558,H,SMITH,510101010
14,5,28004022000,H,HANSE,520202020 #,      ,0,D,x,01 ALAMEDA      ,92A-729-87      ,H,DARVO,559
15,5,28030021000,H,"HUIT,"   ,502220202 #,      ,0,D,x,01 ALAMEDA      ,91B-896-88,H,JOHNS,5022
16,5,28030021000,H,"DAY,D",588585858#,      ,0,D,x,55 TUOLUMNE      ,325700500,H,DAY   ,58858585
```

Above you see that case# 2 has 2 extra positions in the action code field and also contains the x that was originally populated in field J. This record would be rejected as this field must contain only one character of either an A (add) or D (delete). Case# 15 and 16 have name1 errors. Here you see that this county included quotes around a name that included a comma in the record, a common error for last names of less than 5 spaces. This has caused the field to exceed the 5 allowed positions for this field. Remember here that the comma part of the name is not representing a tab. Commas or spaces should not be included in the name field. If the last name is less than 5 spaces the next letters from the beginning of the first name should be used.

Important: If you discover an error while reviewing the CSV file, you will have to reopen the tab delimited text file in order to correct the file. The comma delimited file is created only for your review of the tab delimited file (so you can see the spaces and tabs that are non-visible characters in Excel or Notepad). As you will be reviewing the tab file by creating and looking at the comma delimited file with Notepad, make sure when you make corrections that you are correcting the tab delimited file that will be returned to the Board. Once you have attempted to correct the tab file, you may save as a .csv file again to make sure your corrections were successful.
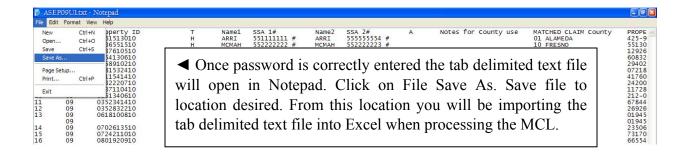
OPENING A ZIP FILE (UPON RECEIVING MCL)

▲ Click on WinZip archive file. WinZip will automatically open showing the files within the archive.

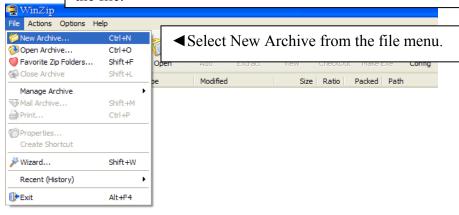
▲ Once WinZip is open click on file to open. The Decrypt dialog box will open prompting you to enter the password. Enter the password and click OK.
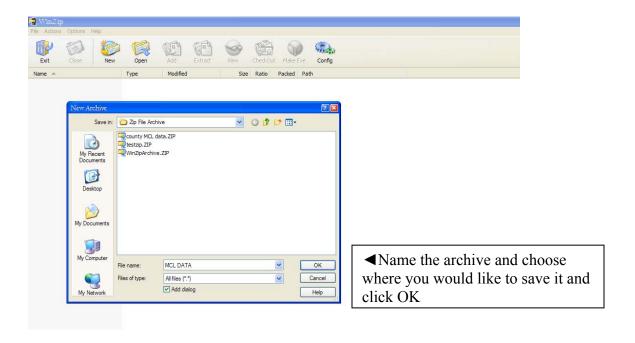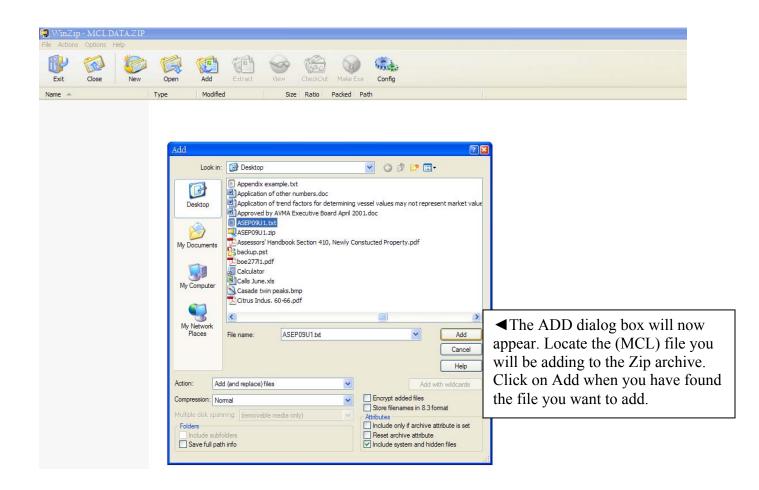
◄ Once password is correctly entered the tab delimited text file will open in Notepad. Click on File Save As. Save file to location desired. From this location you will be importing the tab delimited text file into Excel when processing the MCL.

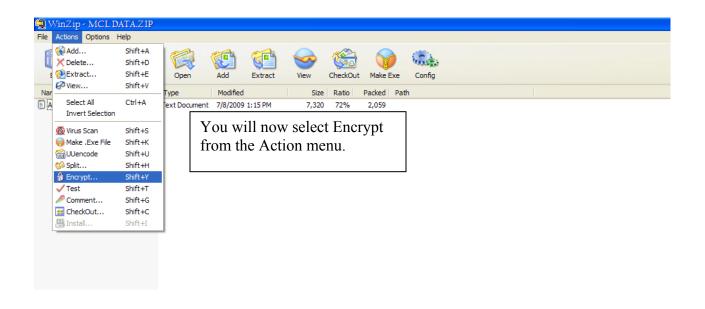You have completed opening and decrypting a WinZip file.

CREATING AND ENCRYPTING A ZIP FILE

Start a WinZip session using the WinZip program item in the WinZip program group, the Start menu, or the WinZip icon on your desktop. The description here is for the WinZip Classic interface. Create a New Archive in a location of your choosing. If you are sending the file by secure email there is no need to zip and encrypt the file as the secure email will automatically encrypt the file.
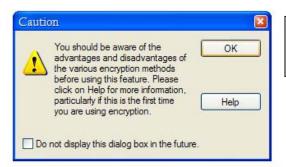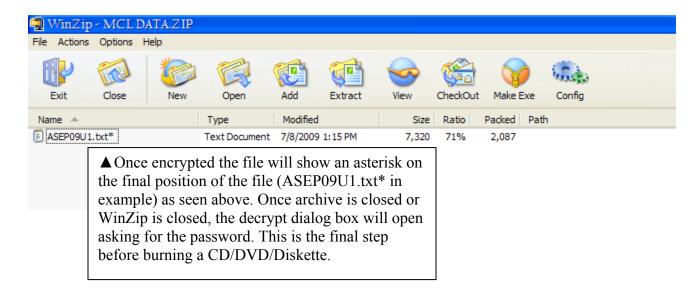
◄Select New Archive from the file menu.

◄Name the archive and choose where you would like to save it and click OK

◄The ADD dialog box will now appear. Locate the (MCL) file you will be adding to the Zip archive. Click on Add when you have found the file you want to add.

▲You will see the file you added now in the main WinZip window.

You will now select Encrypt from the Action menu.

The Caution dialog box will now appear. Click on OK.

The Encrypt dialog box will now appear. Enter the provided password and re-enter password and select 256-Bit encryption. Now select OK.

▲ Once encrypted the file will show an asterisk on the final position of the file (ASEP09U1.txt* in example) as seen above. Once archive is closed or WinZip is closed, the decrypt dialog box will open asking for the password. This is the final step before burning a CD/DVD/Diskette.

APPENDIX A

BOE-266-MEDIA FORM

BOE-266-TRANSMITTAL REV. 01 (03-10)

MEDIA TRANSMITTAL FORM
HOMEOWNERS' EXEMPTION CLAIM RECORDS

STATE OF CALIFORNIA
BOARD OF EQUALIZATION
www.boe.ca.gov

This form must be completed and included with all media submitted
for processing. Submit the form and media to:

Board of Equalization
County-Assessed Properties Division
Homeowners' Exemption Coordinator
PO Box 942879 MIC: 64
Sacramento, CA 94279-0064

COUNTY		COUNTY NUMBER	DATE SUBMITTED		
MAILING ADDRESS (STREET ADDRESS OR PO BOX)		CITY		STATE	ZIP
CONTACT PERSON	TELEPHONE ( )	E-MAIL ADDRESS			

MEDIA TYPE ☐ CD/DVD ☐ CARTRIDGE ☐ DISKETTE ☐ SECURE E-MAIL	FILENAME	FILETYPE ☐ AH ☐ FL
MEDIA TYPE ☐ CD/DVD ☐ CARTRIDGE ☐ DISKETTE ☐ SECURE E-MAIL	FILENAME	FILETYPE ☐ AH ☐ FL

PROCESS TYPE (IF NEITHER R NOR A IS CHECKED, DATA IS PROCESSED AS NEW)
☐ R= RERUN (Overrides previously loaded data) ☐ A=ADDITIONAL (Add more data received) ☐ N=NEW FILE (neither rerun nor additional)

UPDATE	CHECK AS APPLICABLE			
1	☐ INITIAL SUBMISSION	☐ ALL HOMEOWNERS	☐ ALL DISABLED VETERANS	
2	☐ PROCESSED MCL #1	☐ LATE FILED CLAIMS INCLUDED ON MCL	☐ LATE FILED CLAIMS PROVIDED SEPARATELY	☐ INCLUDES DISABLED VETERANS
3	☐ MCL #2 RETURNED DATA	☐ LATE FILED CLAIMS INCLUDED ON MCL	☐ LATE FILED CLAIMS PROVIDED SEPARATELY	☐ INCLUDES DISABLED VETERANS
FINAL	☐ MCL #3 - NO NEW CLAIMS	DO NOT INCLUDE NEW CLAIMS - RETURN PROCESSED MCL ONLY		

NOTES

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

APPENDIX B: SAMPLE VERIFICATION LETTERS

SUGGESTED FORM LETTER—FIRST REQUEST

Dear Disabled Veterans'/Homeowners' Exemption Claimant:

We received notification from the State Board of Equalization (Board) of an apparent discrepancy concerning your [year] disabled veterans'/ homeowners' exemption. The Board's computer program has detected the existence of another exemption claim identified with your social security number. To help resolve the problem, please enter the information requested at the bottom of this letter and return it promptly; failure to do so could result in cancellation of your exemption.

To determine your principal place of 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.

In providing the social security account number, please copy it from the card issued by the Social Security Administration, not from memory or from other sources.

Return this verification within five days, even if you are certain you originally filed correctly.

Sincerely,

(Add name and telephone number of county contact person)

VERIFICATION

On January 1, [year], my principal place of residence was:

(Number and Street)	(City/Zip)

If, since January 1, [year], you have established a different principal place of residence, provide your new address:

(Number and Street)	(City/Zip)

Social security number and signature of individual claiming the disabled veterans'/ homeowners' exemption:

Social security number and signature of a co-owner/occupant (deceased disabled veteran if unmarried surviving spouse) residing at the same address, if applicable:

(Social Security Number	(Social Security Number)

(Signature of Claimant)	(Signature of Co-Owner/Occupant)

SUGGESTED FORM LETTER—SECOND REQUEST

Dear Disabled Veterans'/Homeowners' Exemption Claimant:

On [date], we requested that you verify your principal place of residence and the social security number issued to you and any co-owner/occupant of the residence.

This matter must be resolved. If you do not send the information requested at the bottom of this letter within five days, we will cancel your homeowners' exemption which may create an escape assessment.

<div align="center">Sincerely,</div>
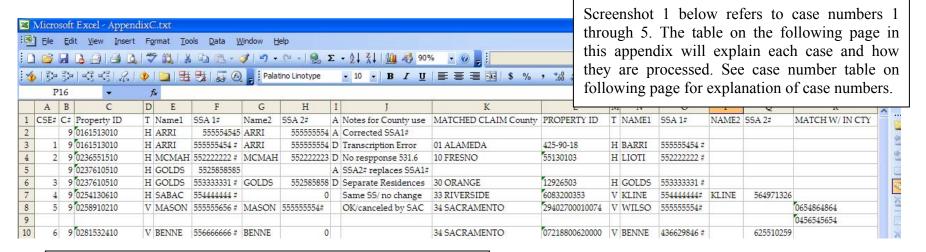
(Add name and telephone number of county contact person)

<u>VERIFICATION</u>

On January 1, [year], my principal place of residence was:

_____
<div align="center">(Number and Street)   (City/Zip)</div>

If, since January 1, [year], you have established a different principal place of residence, provide your new address:

_____
<div align="center">(Number and Street)   (City/Zip)</div>

Social security number and signature of individual claiming the disabled veterans'/ homeowners' exemption:	Social security number and signature of a co-owner/occupant (deceased disabled veteran if unmarried surviving spouse) residing at the same address, if applicable:
_____	_____
(Social Security Number	(Social Security Number)
_____	_____
(Signature of Claimant)	(Signature of Co-Owner/Occupant)

APPENDIX C: EXAMPLES OF EDITED MULTIPLE CLAIMS LISTING

SCREENSHOTS OF MCL

Screenshot 1

Screenshot 1 below refers to case numbers 1 through 5. The table on the following page in this appendix will explain each case and how they are processed. See case number table on following page for explanation of case numbers.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	CSE#	C#	Property ID	T	Name1	SSA 1#	Name2	SSA 2#	A	Notes for County use	MATCHED CLAIM County	PROPERTY ID	T	NAME1	SSA 1#	NAME2	SSA 2#	MATCH W/ IN CTY
2		9	0161513010	H	ARRI	555554545	ARRI	555555554	A	Corrected SSA1#								
3	1	9	0161513010	H	ARRI	555555454 #	ARRI	555555554	D	Transcription Error	01 ALAMEDA	425-90-18	H	BARRI	555555454 #			
4	2	9	0236551510	H	MCMAH	552222222 #	MCMAH	552222223	D	No response 531.6	10 FRESNO	55130103	H	LIOTI	552222222 #			
5		9	0237610510	H	GOLDS	5525858585			A	SSA2# replaces SSA1#								
6	3	9	0237610510	H	GOLDS	553333331 #	GOLDS	552585858	D	Separate Residences	30 ORANGE	12926503	H	GOLDS	553333331 #			
7	4	9	0254130610	H	SABAC	554444444 #		0		Same SS/ no change	33 RIVERSIDE	6083200353	V	KLINE	554444444#	KLINE	564971326	
8	5	9	0258910210	V	MASON	555555656 #	MASON	555555554#		OK/canceled by SAC	34 SACRAMENTO	29402700010074	V	WILSO	555555554#			0654864864
9																		0456545654
10	6	9	0281532410	V	BENNE	556666666 #	BENNE	0			34 SACRAMENTO	07218800620000	V	BENNE	436629846 #		625510259	

Screenshot 2 below applies to case #5. In case #5 the "MATCH W/ IN CTY" identifies two other properties within the county. These properties, found by property id, are cases 12 and 13 below. See case #5 on case number table on following page.

Continuation of MCL in screenshot 1   **Screenshot 2**

14	10	9	0351340610	H	DAVIS	560000000 #	ATF A	0			07 CONTRA COSTA	212-071-009-6	H	davis	560897757 #		0
15	11	9	0352341410	H	WARD	561111111 #	WARD	568608137 #			43 SANTA CLARA	67844027	H	WARD	568608137 #		265046066 #
16		9	0456545654	H	JOHNS	555555665	JOHNS	535358686	A	SSA1# correction							
17	12	9	0456545654	H	JOHNS	555555656 #	JOHNS	535358686	D	Transcription Error							0258910210
18	13	9	0654864864	H	MASON	555555656 #			D	536.1							0258910210
19	14	9	0714356565	V	ARMST	564444444	ARMST	617144651 #			34 SACRAMENTO	23506700010234	H	ARMST	617144651 #		0
20	15	9	0724211010	V	JACOB	565555555	JACOB	558989638 #			19 LOS ANGELES	7317010016	H	VIGIL	550044572		558989638 #
21	16	9	0801920910	H	HALL	567777777 #	HALL	562404812 #			43 SANTA CLARA	66554031	H	HALL	550409995 #		562404812 #

NOTE: # symbol at the end of a social security number shows which social security has a match.

Case Number	Explanation of case numbers and how they are processed electronically
1	ARRI SSA1 had transcription error. Notice that for all case numbers the corrected row you inserted will be above the original case and will be blank for the case#.
2	MCMAH did not answer verification letter. Do not assume that LIOTI is a different individual. Notice a delete action is only required.
3	GOLDS (Name 1) Husband and GOLDS (Name 2) wife are separated—two qualifying residences. The husband apparently is receiving the exemption in Orange County.
4	Apparently duplicate SSA's—both verified. This duplication will continue to be on subsequent lists.
5	MASON2 matched WILSO (Sacramento County) which was a transcription error. Sacramento will cancel. No change for MASON2. MASON1 matched with two properties within the county. These are identified in the MATCH W/IN CTY column. Based on the property ID numbers (MCL is listed in order of property ID) we find them on cases 12 and 13. The first within county match identifies another property (CSE# 13) owned by MASON1 with a homeowners' exemption that will be canceled and escaped per Revenue and Taxation Code section 531.6. Claimant MASON1 wants the more beneficial veterans' exemption to remain on this property (CSE# 5) and no change will be made here. The property with the homeowners' exemption should be cancelled and escaped per Revenue and Taxation Code section 531.6 on (CSE# 13) where this property is listed on the MCL as seen in screenshot 2 preceding page. Another within-county match with JOHNS1 had a transcription error that that will be corrected as shown on CSE# 12 in screenshot 2. The list is by Property ID number so like any within county match will be located on the list by its own case number by order of property ID number. This is where you will correct these errors.