

**From:** Don Gaekle [<mailto:gaekled@stancounty.com>]  
**Sent:** Tuesday, September 27, 2016 2:07 PM  
**To:** Lumsden, Patricia  
**Cc:** Yeung, David; Thompson, Lisa; Kelleher, Kathleen  
**Subject:** Welfare Claim Revision\_CAA Proposed Recommendations\_\_9\_27\_2016.xlsx

Ms. Lumsden,

It was a pleasure to meet you on 15th at the Interested Parties meeting.

The CAA Exemptions Subcommittee members have reviewed the BOE "after IP" draft Forms 267, 267-A and 267-O and associated instructions sent out on 9/22/16. The compiled recommendations of the committee are on the attached spreadsheet. Thank you to all BOE staff members for your consideration of the original CAA input and these current recommendations.

Please do not hesitate to contact me or Assessor Kelleher if you have questions.

Don Gaekle, CAA Standards Committee Chair

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>>> "Kelleher, Kathleen" <[KelleherK@saccounty.net](mailto:KelleherK@saccounty.net)> 9/27/2016 12:10 PM >>>

Don,

Attached is a compilation of the responses provided last week by members of the Exemptions Subcommittee regarding the changes to BOE form 267, 267A and 267O.

Since there was nothing particularly controversial in the suggestions, we did not organize a conference call. Please let me know if you have any questions. I'd like to thank Janet Lewis of my office for her assistance!

Kathleen Kelleher

Assessor

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**From:** Lewis, Janet

**Sent:** Tuesday, September 27, 2016 11:41 AM

**To:** Kelleher. Kathleen

**Subject:** WelfareClaimRevision\_CAAProposedRecommendations\_\_9\_27\_2016.xlsx

Kathy,

Attached is the matrix for further recommended changes to BOE-267, 267-A, and 267-O after counties' review of the updated drafts from the BOE Interested Parties meeting.

Thanks,

Janet Lewis

Supervising Real Property Appraiser

Assessment Standards

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**Form (Page) Section**  
BOE 267 General Comment

**Comment**

San Luis Obispo, Barbara Edginton: I think when a form number is given, it usually is described as "form." So, for example, it should read, "submit form BOE-267-O," etc. (See first bullet on back of form BOE-267-A under instructions for Unrelated Business Taxable Income – it states "... including form 990T,..."). There are many places where "form" is not used in front of the form number, and a few places where it is used. Whichever they decide, it should be consistent.

BOE 267, Section 2. e.

Santa Barbara, Rose Rodarte: In Section 2e, after "If Yes, please submit BOE-267-O", I think it's important to say "Failure to submit this form may result in denial of the exemption".

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**

*SB: Failure to submit this form may result in denial of exemptn*

**3. PERSONAL PROPERTY.** If claiming an exemption on personal property, provide:  
a. Description (type) of the property:

Instructions to BOE-267

Santa Barbara, Rose Rodarte: Instructions to BOE-267: to be consistent on how we refer to other users, second sentence in first paragraph modify so it reads "The organization filing the claim must provide information on all uses of the property, including information on use by other ~~persons or~~ organizations. Each claim must contain supporting documents, including financial statements."  
The organization filing the claim must provide information on all uses of the property, including information on use by other ~~persons or~~ organizations. Each claim must contain supporting documents, including financial statements.

BOE 267, Page 4, Section 2, (d)

San Luis Obispo, Barbara Edginton: On Page 4 of form BOE-267, under Section 2, (d), there is a space in front of "Describe," so it is not properly aligned.

BOE 267 General Comment:

Sonoma County, Suki Gieser: I have a few suggestions that can wait for next year's forms review:  
BOE 267 and BOE 267-O – where it asks for Assessor's Parcel Number, can be it changed to Assessor's Parcel/Assessment Number since business property and possessory interests are actually assessment numbers and not parcel numbers?

**Form**

**Comment**

BOE 267- A, Page 1

Santa Barbara, Rose Rodarte: Add a space between section D and E

Santa Barbara, Rose Rodarte: Question 3 – align the line for Area

Santa Barbara, Rose Rodarte: Question 8. If it can be fit in, after “submit BOE-267-0” add “Failure to submit this form may result in denial of the exemption”

7. Is this property used as a housing for the elderly or handicapped? If **yes**, submit BOE-267-0 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.

8. Do other persons or organizations use any of this property? If **yes**, submit BOE-267-0.

9. Did this or any portion of this property generate taxable “related business taxable income” as defined in section 513 of the Internal

*Failure to submit may result in denial of exemption*

BOE 267- A, Page 1

Sonoma County, Suki Gieser: I have a few suggestions that can wait for next year’s forms review:

BOE 267-A - In the property location box, do counties still use Property No. and Class? We delete those two fields so we can have more space for additional data.

**Form**

**Comments**

BOE 267-0, Page 1, Part A, c.

San Luis Obispo, Barbara Edginton: On Page 1 of form BOE-267-O, Part A, c. Would it make more sense to say something like, "If yes, date use began" rather than "Effective date?" It is clarified in the instructions on the back, but people don't always read the instructions.

BOE-267-O, Page 1, Part A, d.

San Luis Obispo, Barbara Edginton: On Page 1 of form BOE-267-O, Part A, d. Since the form was changed to include "organizations and persons," shouldn't this say "Description of property used by the organization/person listed in (a) above"

BOE 267-0, Page 1, Part B

Santa Barbara, Rose Rodarte: Part B – I think it's important to ask what portion of the property is being used by the user (all or partial). This is important for the Assessor to know whether exemption will be partial or full? To fit this question in, perhaps you can shorten the field for Ba. If this new questions was added, it would also need to be added to Part B of the instructions.

Part B	
a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY:	what portion being used by user (all or partial)
b. FREQUENCY OF USE (daily, once per week, etc.)	c. RENT OR FEES RECEIVED FROM USER (amount and frequency):

BOE 267-0, Page 2, Part B Instructions

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.

Include what portion being used by user, (i.e. all or partial)

BOE 267-0, Page 2, Instructions

Santa Barbara, Rose Rodarte: Instructions: to be consistent on how we refer to other users, modify second paragraph so it reads:  
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 persons or 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

BOE 267-0, Page 2

San Luis Obispo, Barbara Edginton: On Page 2 of form BOE-267-O:  
First sentence. Instead of "...organization or party...", shouldn't it be "...organization or person...?"  
Part A, under e. Correct spelling at end of sentence, "...if not submitted with a previous filing."  
Part B, under e. Correct spelling at end of first sentence, "...the purpose for which the organization is organized."  
Part B, under f. In the last sentence, would it make more sense to say, "...and the property is operated by any organization(s) you have not previously reported to the assessor, submit a copy..."

BOE 267 General Comment:

Sonoma County, Suki Gieser: I have a few suggestions that can wait for next year's forms review: BOE 267 and BOE 267-O – where it asks for Assessor's Parcel Number, can be it changed to Assessor's Parcel/Assessment Number since business property and possessory interests are actually assessment numbers and not parcel numbers?