

**From:** Lucy Flores [<mailto:lflores@asr.ocgov.com>]

**Sent:** Wednesday, August 03, 2016 11:11 AM

**To:** Lumsden, Patricia

**Subject:** LTA 2016/028 CHANGE TO WELFARE EXEMPTION CLAIM FILING REQUIREMENTS

Patricia,

My recommendations and comments are on the attachment to this email.

Please let me know if you have any questions. I can be reached at (714) 834-4740.

Regards,

Lucy Flores

Manager, Exemptions Section  
Orange County Assessor's Office

[lflores@asr.ocgov.com](mailto:lflores@asr.ocgov.com)

(714) 834-4740



August 3, 2016

Patricia,

I am submitting suggested revisions and comments as follows:

BOE-267 (P1) REV. 14 (xx-16) CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

Section 2. REAL PROPERTY

d. **Primary and incidental use of the property:** Please **BOLD**. This question is usually left unanswered.

Section 3. PERSONAL PROPERTY

b. **Primary and incidental use of the property:** Please **BOLD**. This question is usually left unanswered.

Section 4. TAXABLE POSSESSORY INTEREST

c. **Primary and incidental use of the property:** Please **BOLD**. This question is usually left unanswered.

Bottom of (P1) insert: **THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION (BOLD)**

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BOE-267 (P2) REV. 14 (xx-16) CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

Section 5. USE OF PROPERTY

a. Living quarters

Revise text in parenthesis to match text under Question 5 on BOE-267-A CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

(other than transitional or emergency shelter, low-income housing or housing for the elderly or handicapped)

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BOE-267 (P3) REV.14 (xx-16) INSTRUCTIONS FOR CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

FILING OF CLAIM

2<sup>ND</sup> paragraph, **including financial statements**. Please Bold.

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BOE-267 (P4) REV.14 (xx-16) INSTRUCTIONS FOR CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

Section 2. REAL PROPERTY

(b) (1) remove (1)

(b) (2) delete

(c) (1) remove (1)

(c) (2) change to (d)

Add (e) text should be that under Sec 5.USE OF PROPERTY (a) below

### Section 3. PERSONAL PROPERTY

Revise 2<sup>nd</sup> line to: (a) Describe the type of personal property, (b) and the primary use and incidental use(s) of the property since January 1 of the prior year.

(c) if the personal property owned by the claimant is used by others, attach copies of leases or agreements. (d) If YES, provide the names and addresses of the lessors and consignors and list the quantity and description of the property.

### Section 5. USE OF PROPERTY

Text under (a) should be moved to Section 2. (e)

Text under (b) should be moved to Section 3. (c)

Text under (c) should be moved to Section 3. (d)

Text under (d) should be moved to Section 5. (a)

Text under (e) should be moved to Section 5. (b) (1)

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BOE-267-A (P1) REV. 18 (XX-16) 20\_\_ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

I don't agree with removing the following statement:

**The Assessor may ask for additional information. If you do not provide such information, it may result in denial of your claim for exemption.**

Under Read the information on the reverse side before completing.

**All questions must be answered. (bold)**

Under Identify the property that your organization **owns (bold)** at this location:

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BOE-267-0 (P1) (xx-16) WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
ORGANIZATIONS OPERATING ON CLAIMANT'S REAL PROPERTY

Bottom of page add: **THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION (BOLD)**

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BOE-267-0 (P2) (xx-16) INSTRUCTIONS FOR FILING  
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, ORGANIZATIONS OPERATING ON  
CLAIMANT'S REAL PROPERTY

### FILING OF AFFIDAVIT

1<sup>ST</sup> paragraph:

1<sup>st</sup> line: This affidavit **must (BOLD)**

4<sup>th</sup> line: you **may (BOLD)** be denied the exemption.

2<sup>nd</sup> paragraph:

3<sup>rd</sup> line: must be **used (BOLD)** for welfare exempt purposes.

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**Other comments:**

1. When does this become effective?
  2. We currently have exemptions pending for 2016 and prior years awaiting for operator to be issued OCC.
  3. There will be claimants who will want us to reverse prior year exemptions that were based on operators filing late. Will we be required to do this?
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Please let me know if you have any questions on my recommendations and comments. I can be reached at (714) 834-4740.

Regards,

Lucy Flores  
Manager, Exemptions Section  
Orange County Assessor's Office  
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