



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
 450 N STREET, SACRAMENTO, CALIFORNIA
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
 916 445-4982 • FAX 916 323-8765
www.boe.ca.gov

CAROLE MIGDEN
 First District, San Francisco

BILL LEONARD
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JOHN CHIANG
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TIMOTHY W. BOYER
 Interim Executive Director

November 4, 2003

TO COUNTY ASSESSORS:

CORRECTED AND NEW BOARD-PRESCRIBED FORMS FOR 2004

No. 2003/067

Chapter 604 of the Statutes of 2003 (Senate Bill 1059) established additional requirements regarding certain Board-prescribed forms. First, Revenue and Taxation Code section 220.5 is amended to require that certificates of attendance be attached to claims submitted for the historical aircraft exemption. SB 1059 also added Revenue and Taxation Code section 276.5, allowing a partial exemption for late filing of such claims.

Attached is a corrected BOE-260-B, *Claim for Exemption from Property Taxes of Aircraft of Historical Significance*. Please use this form for printing purposes for the 2004-2005 filing season. The filing requirements now require that the claimant is to attach to his exemption application a certificate of attendance from the event coordinator of the event at which the aircraft was displayed. Also new is the provision whereby an applicant may receive a partial exemption (80%) if the application is filed after the February 15th due date, but prior to August 1st of the year following the lien date.

SB 1059 also added to the Revenue and Taxation Code section 256.6, establishing procedures whereby the county assessor shall mail annually a notice to non-profit cemeteries that are receiving the exemption provided by section 204. The new statute also requires the Board of Equalization to prescribe the form to be used. Attached is BOE-265-NT, *Cemetery Exemption Change in Eligibility or Termination Notice*, which is to be used for the 2004 lien date.

Electronic versions of both forms will be sent to those counties using the Adobe PageMaker desktop publishing program.

Rearranged versions of either form should be submitted to us for approval by December 1, 2003, and the final print for both forms submitted by February 10, 2004.

We regret any inconvenience these late changes may have caused you. If you have any questions, please call Lloyd B. Allred at (916) 324-7361, or e-mail at Lloyd.Allred@boe.ca.gov.

Sincerely,

/s/ David J. Gau

David J. Gau
 Deputy Director
 Property and Special Taxes Department

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 Enclosures