BOE-269-AH (P1) REV. 10 (06-11)

CLAIM FOR VETERANS' ORGANIZATION EXEMPTION

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15, or within 30 days of the date of Notice of Supplemental Assessment, whichever comes first.

DENNIS DRAEGER
ASSESSOR-RECORDER-COUNTY CLERK
COUNTY OF SAN BERNARDINO
ASSESSOR'S OFFICE
172 West Third Street
San Bernardino, CA 92415-0310
www.sbcounty.gov/assessor
(909) 387-8307 - 1-877-885-7654

IDENTIFICATION OF APPLICANT

NAME OF ORGANIZATION

CORPORATE ID NO. (IF ANY)

MAILING ADDRESS (NUMBER AND STREET)

CITY, STATE, ZIP CODE

ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC) NUMBER

Provide a copy of the certificate issued by the State Board of Equalization (Board), and a copy of the finding sheet issued by the Board.

CHECK IF CHANGED WITHIN THE LAST YEAR

- ☐ Mailing address
- ☐ Corporate name
- ☐ Organization's formative document (amendment to articles of incorporation, constitution, trust instrument, articles of organization)

If you do not have an OCC, have you filed a claim for an OCC with the Board? ☐ Yes ☐ No
If No, see instructions for obtaining an OCC.

PRIOR YEAR FILINGS

Has the organization filed for the welfare exemption in this county in prior years? ☐ Yes ☐ No If Yes, state latest year filed: _____

Exact name of organization under which filed: _____

IDENTIFICATION OF PROPERTY

1. ADDRESS OF PROPERTY (NUMBER AND STREET)

CITY, STATE, ZIP CODE

2. IS THIS A NEW LOCATION THIS YEAR? ☐ Yes ☐ No

3. WHEN WAS THE PROPERTY PUT TO EXEMPT USE? (MM/DD/YYYY)

4. FISCAL YEAR OF CLAIM (SEE INSTRUCTIONS) 20 ____ - 20 ____

5. **REAL PROPERTY.** IF CLAIMING AN EXEMPTION FOR REAL PROPERTY, ON WHAT DATE WAS THE PROPERTY ACQUIRED? (MM/DD/YYYY)

ASSESSOR'S PARCEL NUMBER

5. (a) **LAND.** IF SEEKING AN EXEMPTION ON LAND, PROVIDE THE FOLLOWING:
(1) AREA IN ACRES OR SQUARE FEET

(2) PRIMARY AND INCIDENTAL USE OF THE PROPERTY DESCRIBED

5. (b) **BUILDING OR IMPROVEMENTS.** IF SEEKING AN EXEMPTION ON BUILDINGS OR IMPROVEMENTS, PROVIDE THE FOLLOWING:
(1) BUILDING NUMBER OR NAME, NUMBER OF FLOORS, TYPE OF CONSTRUCTION

(2) PRIMARY AND INCIDENTAL USE OF THE PROPERTY DESCRIBED

5. (c) **PERSONAL PROPERTY.** PERSONAL PROPERTY IS EXEMPT UNDER REVENUE AND TAXATION CODE SECTION 215. IT IS NOT NECESSARY TO LIST PERSONAL PROPERTY OWNED BY THE ORGANIZATION.

6. **OWNER AND OPERATOR.** *(CHECK AS APPLICABLE)*

CLAIMANT IS: ☐ OWNER AND OPERATOR ☐ OWNER ONLY ☐ OPERATOR ONLY
AND CLAIMS EXEMPTION ON ALL: ☐ LAND ☐ BUILDINGS AND IMPROVEMENTS

IF PERSONS OR ORGANIZATIONS OTHER THAN THE CLAIMANT USE THIS PROPERTY, PLEASE PROVIDE ON AN ATTACHED LIST THE NAME OF THE USER, FREQUENCY OF USE, AND SQUARE FOOTAGE USED.

FOR ASSESSOR'S USE ONLY

Received by _____
(Assessor's designee)

of _____ on _____
(county or city) *(date)*

Whom should we contact during normal business hours for additional information?

NAME

DAYTIME PHONE NUMBER
( )

EMAIL ADDRESS

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

USE OF PROPERTY

7. LEASED OR RENTED SINCE JANUARY 1 OF PRIOR YEAR.

(a) Is any portion of the property described rented, leased, or being used or operated part time or full time by some other person or organization?

☐ Yes ☐ No If **Yes**, describe that portion and its use and attach a copy of the agreement, and list the amount received by claimant.

(b) Is any equipment or other property at this location being leased, rented, or consigned from someone else?

☐ Yes ☐ No If **Yes**, list equipment and other property at this location that is being leased, rented, or consigned to the claimant. Please list the name and address of lessor or consignor and the quantity and description of the property, and attach to the claim. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity.

8. SALE OF PERSONAL PROPERTY SINCE JANUARY 1 OF PRIOR YEAR.

Is any portion of the property used to operate a store, thrift shop, restaurant, bar, or other facility making sales to members or the general public?

☐ Yes ☐ No If **Yes**, (1) list the hours per week the business is operated and; (2) describe the nature of articles sold:

9. EXPANSION.

Do you contemplate any capital investment in the property within the next year?

☐ Yes ☐ No If **Yes**, explain:

10. PLEASE CHECK THE FOLLOWING, IF APPLICABLE:

☐ The property is owned by a veterans' organization which has been chartered by the Congress of the United States.

☐ The property is used for the actual operation of the charitable activity.

☐ The property is not used or operated by the owner or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of the business or profession.

☐ The property is not used by the owners or members for fraternal or lodge purposes, or for social club purposes except where such use is clearly incidental to a primary charitable purpose.

11. FINANCIAL STATEMENTS RELATING EXCLUSIVELY TO THIS PROPERTY'S LOCATION.

Attach to this claim a copy of your operating statement (income, expenses) and balance sheet (assets, liabilities) for the calendar or fiscal year immediately preceding the claim year.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

NAME OF PERSON MAKING CLAIM	TITLE
SIGNATURE OF PERSON MAKING CLAIM ▶	DATE

INSTRUCTIONS FOR FILING A CLAIM FOR VETERANS' ORGANIZATION EXEMPTION FROM PROPERTY TAX

GENERAL INFORMATION

FILING OF CLAIM

Claims for the Veterans' Organization Exemption must be signed and filed **with the Assessor.** Each claim must contain supporting documents **including financial statements**.

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor for each property location. A separate claim form must be completed and filed for each property for which exemption is sought.

The Assessor will supply claim forms upon request. A copy of the claim and supporting documents should be retained by the organization. It is recommended that the retained copy be submitted to the Assessor for acknowledgment of filing by entry of the date and the Assessor's or the designee's signature. This copy will serve as a record of filing should there be any later question relative thereto.

ORGANIZATIONAL CLEARANCE CERTIFICATE

An organization that is seeking the Veterans' Organization Exemption shall file with the State Board of Equalization (Board) a claim for an Organizational Clearance Certificate. The Board shall review each claim to determine whether the organization meets the requirements of section 214 and shall issue a certificate to a claimant that meets these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid Organizational Clearance Certificate. If the claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the Organizational Clearance Certificate from the Board.

Claim form BOE-279, Claim for Organizational Clearance Certificate - Veterans' Organization Exemption, is available on the Board's website (www.boe.ca.gov) or you may request a form by contacting the Exemptions Section at 916-274-3430.

PRIOR YEAR FILINGS

Year filed is the year in which the claim was submitted to the Assessor. State the exact name under which the organization filed for the year indicated.

RECORDATION REQUIREMENT

Revenue and Taxation Code section 261 requires that an organization claiming the Veterans' Organization Exemption for its real property must have recorded its ownership interest as of the lien date (12:01 a.m., January 1) in the recorder's office of the county in which the property is located.

TIME FOR FILING

To receive the full exemption, the claimant must **file a claim each year on or before February 15.** Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed $250.

ADDITIONAL INFORMATION

The owner and the operator must furnish additional information to the Assessor, if requested. The Assessor may institute an audit or verification of the operations of the owner and of the operator and may request additional information from the claimant.

PREPARATION OF CLAIM

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which exemption is sought even though there may be several improvements and separate buildings thereon. Personal property owned by a Veterans' Organization is specifically exempt under Revenue and Taxation Code section 215, and no claim form is required.

If the owner and operator of the property are not the same, each must execute a separate claim and give the information requested. **All questions must be answered.** Failure to answer all questions may result in denial of your claim. Leave no blanks; use "no," "none," or "not applicable" where needed. The following information is provided to assist you in answering specific questions on your claim.

Line 4. The fiscal year for which exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter "2011-2012" on line four of the claim; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

Line 5. Enter the legal description or map book, page, and parcel number. Use additional sheets if necessary.

(a)(1) Indicate the area and the unit of measurement used (acres or square feet.)

(2) List the primary use which should qualify the property for exemption and the incidental use or uses of the property since January 1 of the prior year.

(b)(1) List all buildings and improvements on the land. Use additional sheets if necessary. Describe as stucco, concrete and steel, brick, wood, etc.

(2) List the **primary use** and the incidental use or uses of the property since January 1 of the prior year.

(c) It is not necessary to list personal property owned by the organization.

Line 6. If the owner and operator of any portion of the property are not the same, **both must file a claim,** and each must meet all of the requirements to obtain the exemption.

Line 7. (a) Copies of leases or agreements must be submitted if the answer is yes. If the leases or other agreements have been filed in prior years, it is only necessary to attach copies of subsequent extensions, modifications, and changes. The schedule of use should clearly indicate the amount of time the property is actually in use.

(b) If the answer is yes, provide the names and addresses of the lessors and consignors and list the quantity and description of the property.

Line 8. If the answer is **yes**, describe in sufficient detail to determine the volume of business and the hours open for business since January 1 of the prior year. If a business operation located on the listed parcel has been **deliberately omitted,** because you do not desire the exemption on the business, so state.

Line 9. If the answer is **yes**, describe the type of investment contemplated and the reasons that make such expansion necessary.

Line 11. In submitting the financial statements, the operating statement should be restricted to the financial transactions relating to the operation of the subject property. The income should include only those receipts that result from the operation of the property and should not include receipts from invested funds, gifts, or other items that do not result directly from the operation of the property.

The expenditures should be limited to those resulting from the operation of the property. Any expenses of the organization or expenses extraneous to the operating unit should not be included. If compensation of personnel or other administrative expenses are pro-rated to the property, such pro-rata should be indicated. If the nature of an item of income or disbursement is not clear from the account name, further explanation indicating the nature of the account should be appended. **Your claim will not be processed until the financial statements are received by the Assessor.**