

Attention:

SB 2 is making its way through the Capitol. SB 2 would allow Federally Chartered Veteran Organizations to be eligible for the property tax exemption. The state currently allows for property tax exemptions under the welfare exemption, and each VO is responsible for applying for this exemption. It is an annual requirement. I have provided a few links that demonstrate the process of applying for this exemption. There has been a question about which VOs have received an exemption and which ones have not, and why not.

This is what we need. We need to know exactly who is receiving the exemption, and which places ARE NOT getting the exemption. EACH individual hall is responsible for applying ANNUALLY to receive this. Even if SB 2 passes, this will not change.

The California Board of Equalization spells out the process through its tax code. In short, if the org is recognized as a 501c (19) by the Federal Government, then the VO may apply to the state for the exemption. It must go through the county, and the county sends out an assessor. The county assessor makes the ultimate decision if the property being utilized is being utilized correctly for exemption purposes under the state code. If not, the exemption will not be granted. The first link has the checklist. There is also a link to the Fresno County page that describes the process for their county. Each county follows state law and operates under the same guidelines. The last link is to the Taxation Code for California in regards to Property Taxes. It spells out the law that is followed.

If this process is not being done properly, then that could be a reason why some halls are not being exempted. If SB 2 passes, the process still must be done like this. Please find out from your members who is receiving the exemption and who is not. Then find out if they are applying every year through this process to get the exemption. We need to know what is going on. The VO need to ensure they have the right information on the process.

<http://www.boe.ca.gov/proptaxes/pdf/boe279.pdf>

<http://www.boe.ca.gov/proptaxes/welfareclaimforms.htm>

<http://www.co.fresno.ca.us/DepartmentPage.aspx?id=10586>

<http://www.boe.ca.gov/lawguides/property/current/ptlg/rt/254-5.html>