ORGANIZATIONAL CLEARANCE CERTIFICATE
ATTACHMENT TO FINDING SHEET
BEEN MET

In response to your claim for Organizational Clearance Certificate (Form BOE-277 or BOE-279), enclosed is a Welfare or Veterans’ Organization Exemption Organizational Clearance Certificate Finding Sheet (Form BOE-277-F) indicating that the requirements for the certificate have "Been Met." Also enclosed is an Organizational Clearance Certificate which indicates that your organization is currently eligible for the welfare or veterans' organization exemption.

Please retain this certificate as it is needed for future filings of welfare or veterans' exemption claims filed with the county assessor in any of the 58 California counties. If you have already submitted claim form BOE-267, Claim for Welfare Exemption (First Filing), or BOE-269, Claim for Veterans' Organization Exemption, to a county assessor, please forward a copy of this certificate to that county.

Sincerely,

James Anderson
Supervising Property Appraiser
County-Assessed Properties Division

JA:ad 1-11
Enclosure
STATE BOARD OF EQUALIZATION, PROPERTY AND SPECIAL TAXES DEPARTMENT
COUNTY-ASSESSED PROPERTIES DIVISION
PO BOX 942879, MIC 64, Sacramento, CA 94279-0064
Exemptions Section: 916-274-3430; Division: 916-274-3350

WELFARE OR VETERANS' ORGANIZATION EXEMPTION
ORGANIZATIONAL CLEARANCE CERTIFICATE FINDING SHEET

DATE: 10/28/2011
Organization Name and Mailing Address:

Irvine Community Land Trust
P.O. Box 19575
Attn: Mark Asturias, Executive Director
Irvine CA 92623

Organization Information:

BOE Ex. No.: 20917 Status: Active
Purpose: Charitable
Corporate I.D. No.: 2859784
Fiscal Year: 08-09

Under the provisions of section 254.6 of the Revenue and Taxation Code, we have reviewed the Claim for Organizational Clearance Certificate together with other material submitted for the above organization. Our finding is that the requirements of section 214 or section 215.1 and following of the Revenue and Taxation Code, which provide for the welfare or veterans' organization exemption, have "Been Met," "Not Been Met," or your claim was determined to be "Incomplete" as indicated below:

☑ BEEN MET
☐ INCOMPLETE
☐ NOT BEEN MET

☐ Purpose:
☐ Religious
☐ Hospital
☐ Scientific
☒ Charitable
☐ A.I.
☐ A.A.I.
☐ I.D.
☐ D.C.
☐ N.T.L.
☐ N.F.S.
☐ N.O.S.

☐ R.N.A.
☐ H.N.A.
☐ S.N.A.
☐ C.N.A.

If this finding sheet indicates an Incomplete or Not Been Met finding, you may submit additional information and/or documents in support of your claim. Please submit such documents, along with this finding sheet, to the address listed on the top of this form.

SEE REVERSE FOR DESCRIPTION OF CODES AND BELOW FOR ADDITIONAL COMMENTS REGARDING THE ORGANIZATION'S FINDING:

You have described your activities, in part, to include the development of multi-family and single-family properties for rent to low-income individuals and/or families. Assessors' Handbook Section 267 (AH 267), Welfare, Church, and Religious Exemptions, Chapter 5, pages 68 to 82 provides information on the criteria for the eligibility of low-income housing property for the welfare exemption. AH 267 is available on Board's web-site at: http://www.boe.ca.gov/proptaxes/pdf/ah267.pdf.

Additionally, see annotated letter 880.0403 for an opinion on activities that appear similar to some of the activities conducted by your organization. This opinion describes the eligibility of an organization that owns a mobilehome park that leases spaces to low-income owners of manufactured homes. Annotated letters are available on the Board's website at: http://www.boe.ca.gov/lawguides/property/current/pltg/annt/property-tax-annotations.html

Further review of your claim, including review of all of the information you submitted that fully described the activities of the organization, indicates that your organization qualifies for an Organizational Clearance Certificate.

Please provide a copy of your Organizational Clearance Certificate to the county assessor.

(Please note that the Assessor may not grant a Welfare or Veterans' Organization tax exemption on a claimant's property until the claimant has been issued a valid organizational clearance certificate according to section 254.6 of the Revenue and Taxation Code.)

The claimant may appeal the Board of Equalization staff's finding of ineligibility with the Board within 60 days of the date of mailing of the final notice of ineligibility (form BOE-277-F2). The appeal shall be in writing and shall state specific grounds upon which the appeal is founded. The Board shall conduct a hearing and shall provide written findings to support its decision.
NOTICE TO ORGANIZATIONS
GENERAL INFORMATION REGARDING
WELFARE OR VETERANS' ORGANIZATION EXEMPTION

Your claim for an Organizational Clearance Certificate has been reviewed and a determination has been made that your organization meets the organizational requirements for exemption under section 214. A claim for the organizational clearance certificate will be mailed to the organization periodically to verify and update information. The claim form must be completed, signed, and filed with the Board, along with supporting documents, in order to maintain eligibility for the certificate. The Board may institute an audit or verification of the organization to determine whether the organization meets the organizational requirements of Revenue and Taxation Code section 214, as required by section 15618 of the Government Code. If you have any questions concerning the organizational requirements, you may contact the State Board of Equalization, Property and Special Taxes Department, County-Assessed Properties Division, Exemptions Section, at 916-274-3430.

The Assessor may not approve a property tax exemption claim on any property until the claimant has been issued a valid Organizational Clearance Certificate under section 254.6. The Assessor may deny a claim for the exemption, notwithstanding that the claimant has been granted an organizational clearance certificate. Claim forms for the welfare or veterans' organization exemption for property newly acquired by an organization may be obtained from the Assessor in the county where the property is located.

Annually, claims for the welfare and veterans' organization exemptions and supplemental affidavits, if required, must be filed on or before February 15 with the application to the applicable Assessor to avoid a late filing penalty under section 270. (A separate claim must be filed for each property location.) The Assessor will review all claims to determine that the organization continues to use its property for qualifying purposes and activities, as specified in section 214. Any questions relating to section 214 requirements regarding qualifying purposes and uses of the property may be directed to the Assessor.
CALIFORNIA STATE BOARD OF EQUALIZATION

ORGANIZATIONAL CLEARANCE CERTIFICATE
FOR WELFARE OR VETERANS' ORGANIZATION EXEMPTION

Organization Name and Mailing Address:

Irvine Community Land Trust
P.O. Box 19575
Attn: Mark Asturias, Executive Director
Irvine CA 92623

Organizational Information:

- Date of Certificate: 10/26/2011
- BOE Ex. No.: 20917
- Purpose: Charitable
- Corporate I.D. No.: 2859784
- Fiscal Year First Qualified: 08-09

In accordance with section 254.6 of the Revenue and Taxation Code, the Board has determined that this organization meets the organizational requirements of section 214.

NOTICE TO ORGANIZATIONS
GENERAL INFORMATION REGARDING
WELFARE OR VETERANS' ORGANIZATION EXEMPTION

Your claim for an Organizational Clearance Certificate has been reviewed and a determination has been made that your organization meets the organizational requirements for exemption under section 214. A claim for the organizational clearance certificate will be mailed to the organization periodically to verify and update information. The claim form must be completed, signed, and filed with the Board, along with supporting documents, in order to maintain eligibility for the certificate. The Board may institute an audit or verification of the organization to determine whether the organization meets the organizational requirements of Revenue and Taxation Code section 214, as required by section 15618 of the Government Code. If you have any questions concerning the organizational requirements, you may contact the State Board of Equalization, Property and Special Taxes Department, County-Assessed Properties Division, Exemptions Section, at 916-274-3430.

The Assessor may not approve a property tax exemption claim on any property until the claimant has been issued a valid Organizational Clearance Certificate under section 254.6. The Assessor may deny a claim for the exemption, notwithstanding that the claimant has been granted an organizational clearance certificate. Claim forms for the welfare or veterans' organization exemption for property newly acquired by an organization may be obtained from the Assessor in the county where the property is located.

Annually, claims for the welfare and veterans' organization exemptions and supplemental affidavits, if required, must be filed on or before February 15 with the application to the applicable Assessor to avoid a late filing penalty under section 270. (A separate claim must be filed for each property location.) The Assessor will review all claims to determine that the organization continues to use its property for qualifying purposes and activities, as specified in section 214. Any questions relating to section 214 requirements regarding qualifying purposes and uses of the property may be directed to the Assessor.