

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM
2.5
(ID # 6420)

MEETING DATE:

Tuesday, February 27, 2018

FROM : ASSESSOR-COUNTY-CLERK-RECORDER:

SUBJECT: ASSESSOR- COUNTY CLERK- RECORDER: Receive and File the Assessor's response to the Claim for Refund of Tax Payments submitted by Kaiser Foundation Hospitals, District 5. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. RECEIVE AND FILE the Assessor's report on the response to the Claim for Refund of Tax Payments.

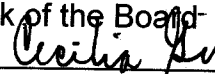
ACTION: Consent


Peter Aldana, Assesor-County-Clerk Recorder 2/14/2018

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Ashley and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley
Nays: None
Absent: None
Date: February 27, 2018
xc: ACR

Kecia Harper-Ihem
Clerk of the Board
By: 
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	N/A	N/A	N/A	N/A
NET COUNTY COST	N/A	N/A	N/A	N/A
SOURCE OF FUNDS: N/A			Budget Adjustment:	N/A
			For Fiscal Year:	17-18

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

The County received the Claim for Refund of Tax Payments (Attachment A) submitted by Kaiser Foundations Hospital (KFH) on December 4, 2017. The Claim was for Parcel numbers 486310033-8 and 486310034-9 for the 2013 through 2017 tax years. On the same day, the Assessor received a Welfare Exemption Claim (Attachment B) from KFH for the same parcels for tax years 2013 to present. After reviewing both documents the Assessor determined that the claim for welfare exemption would likely be dispositive of the Claim for Refund of Tax Payments, and began an investigation into the appropriateness of the welfare exemption.

Article XIII, section 4(b) of the California Constitution exempts property that is used exclusively for hospital purposes that is owned or held in trust by a nonprofit organization operating for a hospital purpose. Revenue and Taxation Code section 214 et seq. implements the Constitutional provision. Kaiser Foundation Hospitals actively cooperated with the Assessor's review of the welfare exemption claim.

The Assessor took several steps to review the welfare exemption and determine its applicability. First, the Assessor confirmed that KFH had received an Organizational Clearance Certificate from the State Board of Equalization (SBE) for the subject tax years. The organizational clearance certificate documents that the SBE has reviewed the organization and determined that it is operated for qualified purposes such that an exemption may apply. The Assessor then worked with KFH to identify portions of the property that were used for hospital operation and therefore exempt from property taxation. The Assessor determined that partial reductions were appropriate for each year based on the welfare exemption and has made the necessary roll corrections.

The Assessor has applied the exemption and has updated the tax rolls as follows:

Parcel No. 486-310-033-8

	<u>Assessed Value</u>	<u>Value of Exempted Property</u>	<u>Roll Value</u>
2013	\$44,320,609	(\$36,476,005)	\$7,844,604
2014	\$44,521,824	(\$37,577,548)	\$6,944,276

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

2015	\$45,411,367	(\$38,389,150)	\$7,022,217
2016	\$46,103,888	(\$41,136,822)	\$4,967,066
2017	\$47,025,965	(\$41,959,558)	\$5,066,407

Parcel No. 486-310-034-9

	<u>Assessed Value</u>	<u>Value of Exempted Property</u>	<u>Roll Value</u>
2013	not applicable as the property was being constructed and was not complete until 2014		
2014	\$26,477,159	(\$20,381,067)	\$6,096,092
2015	\$27,006,170	(\$20,828,405)	\$6,177,765
2016	\$27,418,013	(\$21,692,226)	\$5,725,787
2017	\$27,966,373	(\$22,126,070)	\$5,840,303

The Assessor has submitted the Roll change to the Auditor and Tax Collector, and the refund process will be completed by those Departments (Attachment D). The Assessor advised KFH of the changes to the 2013 through 2017 tax rolls in a letter dated January 23, 2018 (Attachment C).

Receive and File the Commission' Decision


Today's action fulfills Revenue and Taxation Code section 5141(b) requirement that the County respond to a Claim for Refund of Tax Payments within six months. A copy of this action will be mailed to the KFH.

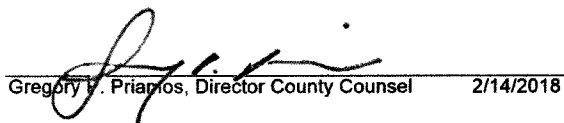
Impact on Residents and Businesses

The investigation of Claims for Refund of Tax Payments, and the subsequent reported action taken by the Assessor to address the claim, ensures fairness in the property taxation scheme.

ATTACHMENTS:

- A. Claim for Refund of Tax Payments**
- B. Welfare Exemption Claim**
- C. Letter advising KFH of Welfare Exemption Outcome**
- D. Roll Change Refunds History**


Stephanie Pasi 2/21/2018


Gregory H. Priamos, Director County Counsel 2/14/2018



MEMORANDUM

RIVERSIDE COUNTY COUNSEL

CONFIDENTIAL
ATTORNEY-CLIENT PRIVILEGE

DATE: February 14, 2018
TO: April Boydd, Assistant Clerk of the Board
FROM: Kristine Bell-Valdez, Supervising Deputy County Counsel
RE: Assessor's Response to Claim for February 27, 2018 Board Agenda
MT # 6420

Enclosed please find the following document (s) for an item to be set on the February 27, 2018 Board Agenda for the Assessor-County Clerk-Recorder:

Minute Traq Item #6420 – Form 11 (for reference)

Receive and File the Assessor's response to the Claim for Refund of Tax Payments submitted by Kaiser Foundation Hospitals.

KBV:rm
Attachment

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RECOMMENDED MOTION: That the Board of Supervisors:

1. **RECEIVE AND FILE** the Assessor's report on the response to the Claim for Refund of Tax Payments.

ACTION:


Peter Aldana, Assessor-County-Clerk Recorder 2/14/2018

MINUTES OF THE BOARD OF SUPERVISORS

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Original Cost:
COST	N/A	N/A	N/A	N/A
NET COUNTY COST	N/A	N/A	N/A	N/A
SOURCE OF FUNDS: N/A			Budget Adjustment:	N/A
			For Fiscal Year:	N/A

C.E.O. RECOMMENDATION: [CEO use]

BACKGROUND:

Summary

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ATTACHMENTS:

- A. Claim for Refund of Tax Payments**
- B. Welfare Exemption Claim**
- C. Letter advising KFH of Welfare Exemption Outcome**
- D. Roll Change Refunds History**

BOE-267-F (FRONT) (10-03)
PETER ALDANA, COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER
P.O. BOX 751, RIVERSIDE, CA 92502-0751
(951) 413-2881 WWW.RIVERSIDEACR.COM

Date mailed: 1/23/18
Mailed by (initials): kmj

**WELFARE OR VETERANS' ORGANIZATION EXEMPTION
ASSESSOR'S FINDING ON QUALIFICATION OF PROPERTY USE**

DATE 1/17/2018

Organization Name and Mailing Address

Kaiser Foundation Hospitals
One Kaiser Plaza, 15th Fl, LS
Oakland, CA 94612

2016/17 - 2017/18

Property Location:

Parcel No. 486310033-8 & 486310034-9
27300 Iris Ave Moreno Valley Ca 92555

Property No:

Corporate I.D. No:

Under the provisions of section 254.5 of the revenue and Taxation Code, we have reviewed the Claim for Welfare or Veterans' Organization Exemption together with other material submitted for the above property. 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," or your claim was determined to be "Incomplete" as indicated below:

- | | | | | | |
|---|--|--|---|---------------------------------|---------------------------------|
| <input checked="" type="checkbox"/> BEEN MET | <input type="checkbox"/> INCOMPLETE | <input type="checkbox"/> NOT BEEN MET | | | |
| <input type="checkbox"/> P.P.O. | <input checked="" type="checkbox"/> L.R. | <input type="checkbox"/> H.E.H. | <input type="checkbox"/> N.F.S. | <input type="checkbox"/> F.R.P. | <input type="checkbox"/> O.N.F. |
| <input type="checkbox"/> P.P. & IMP | <input checked="" type="checkbox"/> R.O. | <input type="checkbox"/> H.L.I. | <input type="checkbox"/> N.O.S. | <input type="checkbox"/> N.E.U. | <input type="checkbox"/> O.N.Q. |
| <input type="checkbox"/> P.P. & P.I. | <input type="checkbox"/> N.I.N. | <input type="checkbox"/> H.L.P. | <input type="checkbox"/> N.O.C.C. | <input type="checkbox"/> V.U.P. | <input type="checkbox"/> L.F. |
| <input type="checkbox"/> O.E.U. | <input checked="" type="checkbox"/> P.V.P. | <input type="checkbox"/> R.L.Q. | <input type="checkbox"/> F.N.C. (see below) | <input type="checkbox"/> P.N.R. | |
| <input type="checkbox"/> E.U. | <input checked="" type="checkbox"/> L.F. (90%) | | | | |
| <input type="checkbox"/> O.F.L. | <input checked="" type="checkbox"/> L.F. (85%) | | | | |

SEE REVERSE FOR DESCRIPTION OF ABBREVIATIONS AND BELOW FOR ADDITIONAL COMMENTS REGARDING THE FINDING:
You have been granted an exemption on the above parcels in the below amounts less applicable late filing penalties.

For 486310033-8 = Land is granted 73.92% exempt and Structure is 91.39%.

For 486310034-9 = Land is granted 67.83% exempt and Structure is 86.54%.

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 to the Assessor, along with a copy of this finding sheet.

**IMPORTANT NOTICE
PLEASE READ CAREFULLY**

IN FUTURE YEARS, YOU WILL NOT RECEIVE A FINDING SHEET FROM THIS OFFICE UNLESS THE PROPERTY IS INELIGIBLE FOR EXEMPTION.

The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organization Clearance Certificate* from the State Board of Equalization.

If the exemption is denied and the claimant does not agree with the above findings, the claimant may seek a refund of property taxes paid by filing a claim for refund with the county board of supervisors, and if the claimant's refund with the county is denied, the claimant may file a refund action in superior court.

FORM APPROVED COUNTY COUNSEL

BY

Kristine Bell-Valdez 2/14/18
KRISTINE BELL-VALDEZ DATE

BOE-267-F 9FRONT] (10-03)
 PETER ALDANA, COUNTY OF RIVERSIDE
 ASSESSOR-COUNTY CLERK-RECORDER
 P.O. BOX 751, RIVERSIDE, CA 92502-0751
 (951) 413-2891 WWW.RIVERSIDEACR.COM

Date mailed: 1/23/18
 Mailed by (initials): kmj

**WELFARE OR VETERANS' ORGANIZATION EXEMPTION
 ASSESSOR'S FINDING ON QUALIFICATION OF PROPERTY USE**

DATE: 1/17/2018

Organization Name and Mailing Address:

Kaiser Foundation Hospitals
 One Kaiser Plaza, 15th Fl, LS
 Oakland, CA 94612

 2015/16

Property Location:

Parcel No. 486310033-8 & 486310034-9

 27300 Iris Ave Moreno Valley Ca 92555

 Property No. Corporate I.D. No.

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You have been granted an exemption on the above parcels in the below amounts less applicable late filing penalties.

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For 486310034-9 = Land is granted 67.34% exempt and Structure is 83.56%.

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 PETER ALDANA, COUNTY OF RIVERSIDE
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 P.O. BOX 751, RIVERSIDE, CA 92502-0751
 (951) 413-2899 WWW.RIVERSIDEACR.COM

Date mailed: 1/23/18
 Mailed by (initials): kmj

**WELFARE OR VETERANS' ORGANIZATION EXEMPTION
 ASSESSOR'S FINDING ON QUALIFICATION OF PROPERTY USE**

DATE: 1/17/2018

Organization Name and Mailing Address:

Kaiser Foundation Hospitals
 One Kaiser Plaza, 15th Fl, LS
 Oakland, CA 94612

2014/15

Property Location:

Parcel No. 486310033-8 & 486310034-9

27300 Iris Ave Moreno Valley Ca 92555

Property No:

Corporate I.D. No:

Under the provisions of section 254.5 of the revenue and Taxation Code, we have reviewed the Claim for Welfare or Veterans' Organization Exemption together with other material submitted for the above property. 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," or your claim was determined to be "Incomplete" as indicated below:

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For 486310034-9 = Land is granted 67.30% exempt and Structure is 83.34%.

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P.O. BOX 751, RIVERSIDE, CA 92502-0751
(951) 413-2899 WWW.RIVERSIDEACR.COM

Date mailed: 1/23/18
Mailed by (initials): kmj

**WELFARE OR VETERANS' ORGANIZATION EXEMPTION
ASSESSOR'S FINDING ON QUALIFICATION OF PROPERTY USE**

DATE: 1/17/2018

Organization Name and Mailing Address:

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| <input checked="" type="checkbox"/> P.V.P. | | |
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| <input checked="" type="checkbox"/> L.F. (85%) | | |

SEE REVERSE FOR DESCRIPTION OF ABBREVIATIONS AND BELOW FOR ADDITIONAL COMMENTS REGARDING THE FINDING:

You have been granted an exemption on the above parcel in the below amount less applicable late filing penalties.

For 486310033-8 = Land is granted 72.54% exempt and Structure is 83.68%.

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 to the Assessor, along with a copy of this finding sheet.

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KAISER FOUNDATION HOSPITALS &
KAISER FOUNDATION HEALTH PLAN, INC.

SECURED PROPERTY TAX BILLS - FIRST INSTALLMENT SUMMARY
TAX YEAR 2013 - 14

COPY

RIVERSIDE COUNTY

KAISER FOUNDATION HOSPITALS

LOC ONELINK					FIRST
CODE	CODE	CITY	ADDRESS	APN / BILL NO.	INSTALLMENT
501	81355	Riverside	3680 Polk St. (10800 Magnolia)	138470010-8	\$ 85,733.04
529	81380	Riverside	27300 Iris Ave	486310033-8	\$ 243,402.62
531	81382	Riverside	10.15 Acres land (West of Hosp)	486310034-9	\$ 59,681.13

TOTAL - KFH \$ 388,816.79

KAISER FOUNDATION HEALTH PLAN, INC.

LOC ONELINK					FIRST
CODE	CODE	CITY	ADDRESS	APN / BILL NO.	INSTALLMENT
516	81372	Corona	2055 Kellogg Ave	107140033-3	\$ 31,497.72
963	30115	Corona	1830 California Ave	107170002-8	\$ 201,797.79
993	82389	Corona	1850 California Ave(CDC)	107170006-2	\$ 556,957.37
993	82389	Corona	No situs	107170017-2	\$ 134.58
512	81361	Riverside	11510 Magnolia Ave	132020033-6	\$ 31,554.02
511	81360	Riverside	11011 Magnolia Ave	142262010-6	\$ 12,988.56
503	81357	Riverside	No situs	191311013-8	\$ 343.81
503	81357	Riverside	3951 Van Buren Blvd	191311040-2	\$ 5,525.37
508	81379	Riverside	12815 Heacock St	292140001-7	\$ 11,126.65
524	81393	Riverside	35451 Highway 215	392280007-7	\$ 25,743.36
533	81366	Riverside	14305 Meridian Parkway	297100065-6	\$ 28,254.11
525	81400	Temecula	27309 Madlson Ave	910272033-3	\$ 49,504.45

TOTAL - KFHP \$ 955,427.79

KAISER FOUNDATION HEALTH PLAN, INC. - AUDIT RELATED ✓

LOC ONELINK					FIRST
CODE	CODE	CITY	ADDRESS	APN / BILL NO.	INSTALLMENT
963	30115	Corona	1830 California Ave (TY 2009-10)	008520500-8	\$ 5,249.66
963	30115	Corona	1830 California Ave (TY 2012-13)	008520501-9	\$ 35.41
503	81357	Riverside	3951 Van Buren Blvd (TY 2011-12)	008520505-3	\$ 751.20
503	81357	Riverside	3951 Van Buren Blvd (TY 2012-13)	008520506-4	\$ 717.50

TOTAL - KFHP AUDIT RELATED \$ 6,753.77

TOTAL - RIVERSIDE COUNTY \$ 1,350,998.35 ✓

**Kaiser Foundation Hospitals
Kaiser Foundation Health Plan, Inc. and Subsidiaries
Kaiser Permanente-Non Repetitive Fed Wire Request Form**

Requested Payment Date: April 7, 2014


Payment Type: Wire Transfer
 ACH Disbursement

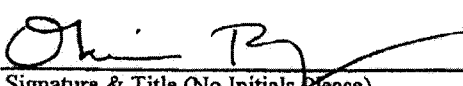
Debit Information:
 Debit Account Number 12359-04071
 Debit Account Name KAISER FOUNDATION HEALTH PLAN, INC.
 Dollar Amount \$1,350,998.35
 Currency (U.S. Dollars, Pounds) USD
 Originator's Name KAISER FOUNDATION HEALTH PLAN, INC.


Beneficiary's Bank:
 Fed Routing Number (ABA) or Swift Address (for int'l payments) 122000496
 Bank Name UNION BANK OF CALIFORNIA
 Bank Address 1980 SATURN STREET, MONTEREY PARK, CA 91755

Beneficiary Information:
 Account Number 2740029498
 Account Name RIVERSIDE COUNTY TREASURER-TAX COLLECTOR

Beneficiary Information/References SECURED PROPERTY TAX BILLS
Multiple Parcels - Second Install
 Tax Bill Year: 2013 - 14 Annual Payment

Requested by:  03/19/2014
 Signature & Title (No Initials Please) JORGE PEREZ, Property Tax Supervisor Date
 Please Print Name JORGE PEREZ, Property Tax Supervisor Telephone Number
(510) 271-6965

Reviewed by:  3/20/14
 Signature & Title (No Initials Please) OKORIE RAMSEY, Vice President, Finance Compliance Officer Date
 Please Print Name OKORIE RAMSEY, Vice President, Finance Compliance Officer Telephone Number
(510) 271-6649

Approved by:  3/24/14
 Signature & Title (No Initials Please) GEORGE DISALVO, Chief Financial Officer - SCAL Date
 Please Print Name GEORGE DISALVO, Chief Financial Officer - SCAL Telephone Number
(626) 405-5083

REQUIRE! For Non-Repetitive transfers, the Cash Manager will call back the approver for confirmation.

COPY

KAISER FOUNDATION HOSPITALS &
KAISER FOUNDATION HEALTH PLAN, INC.

SECURED PROPERTY TAX BILLS - SECOND INSTALLMENT SUMMARY
TAX YEAR 2013 - 14

RIVERSIDE COUNTY

COPY

KAISER FOUNDATION HOSPITALS

LOC CODE	ONELINK CODE	CITY	ADDRESS	APN / BILL NO.	SECOND INSTALLMENT
501	81355	Riverside	3680 Polk St. (10800 Magnolia)	138470010-8	\$ 85,733.04
529	81380	Riverside	27300 Iris Ave	486310033-8	\$ 243,402.62
531	81382	Riverside	10.15 Acres land (West of Hosp)	486310034-9	\$ 59,681.13

TOTAL - KFH \$ 388,816.79

KAISER FOUNDATION HEALTH PLAN, INC.

LOC CODE	ONELINK CODE	CITY	ADDRESS	APN / BILL NO.	SECOND INSTALLMENT
516	81372	Corona	2055 Kellogg Ave	107140033-3	\$ 31,497.72
963	30115	Corona	1830 California Ave	107170002-8	\$ 201,797.79
993	82389	Corona	1850 California Ave(CDC)	107170006-2	\$ 556,957.37
993	82389	Corona	No situs	107170017-2	\$ 134.58
512	81361	Riverside	11510 Magnolia Ave	132020033-6	\$ 31,554.02
511	81360	Riverside	11011 Magnolia Ave	142262010-6	\$ 12,988.56
503	81357	Riverside	No situs	191311013-8	\$ 343.81
503	81357	Riverside	3951 Van Buren Blvd	191311040-2	\$ 5,525.37
508	81379	Riverside	12815 Heacock St	292140001-7	\$ 11,126.65
524	81393	Riverside	35451 Highway 215	392280007-7	\$ 25,743.36
533	81366	Riverside	14305 Meridian Parkway	297100065-6	\$ 28,254.11
525	81400	Temecula	27309 Madison Ave	910272033-3	\$ 49,504.45

TOTAL - KFHP \$ 955,427.79

KAISER FOUNDATION HEALTH PLAN, INC. - AUDIT RELATED

LOC CODE	ONELINK CODE	CITY	ADDRESS	APN / BILL NO.	SECOND INSTALLMENT
963	30115	Corona	1830 California Ave (TY 2009-10)	008520500-8	\$ 5,249.66
963	30115	Corona	1830 California Ave (TY 2012-13)	008520501-9	\$ 35.41
503	81357	Riverside	3951 Van Buren Blvd (TY 2011-12)	008520505-3	\$ 751.20
503	81357	Riverside	3951 Van Buren Blvd (TY 2012-13)	008520506-4	\$ 717.50

TOTAL - KFHP AUDIT RELATED \$ 6,753.77

TOTAL - RIVERSIDE COUNTY \$ 1,350,998.35

CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

(For new locations and/or in-lieu of preprinted claim form BOE-267-A)

This claim is filed for fiscal year 20 13 - 20 14.

(Example: a claimant filing a timely claim in January 2017 would enter "2017-2018.")

PETER ALDANA, COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER
PO BOX 751, RIVERSIDE, CA 92502-0751
(951) 413-2880 www.riversideacr.com

LEGAL NAME OF ORGANIZATION KAISER FOUNDATION HOSPITALS		
MAILING ADDRESS (number and street) ONE KAISER PLAZA - 15TH FLOOR LS		
CITY, STATE, ZIP CODE OAKLAND, CA 94612		
WEBSITE ADDRESS (if any)	CORPORATE OR LLC ID NO. (if any) 224971	FEIN/EIN 94-1105628

CHECK ANY OF THE FOLLOWING ITEMS THAT HAVE BEEN CHANGED WITHIN THE LAST YEAR: MAILING ADDRESS ORGANIZATION NAME
 ORGANIZATION'S FORMATIVE DOCUMENT (an amendment to articles of incorporation, constitution, trust instrument, or articles of organization, etc.)ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC) NO: 6892

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.

If you do not have an OCC, have you filed a claim for an OCC with the Board?
 Yes No If No, see the instructions page for information regarding obtaining an OCC**PRIOR YEAR FILINGS**Has the organization filed for the welfare exemption on any property in this county in prior years? Yes No If Yes, state latest year filed: 2017-18**1. IDENTIFICATION OF PROPERTY**

a. ADDRESS OF PROPERTY (number and street, including suite/unit number if applicable)

27300 IRIS AVE

CITY
MORENO VALLEYASSESSOR'S PARCEL/ASSESSMENT NUMBER
486-310-033-8b. Is this a new location this year? Yes No c. When was the property put to exempt use (MM/DD/YYYY)? 01/01/2009

d. Property owned by the claimant for which claimant seeks exemption (check applicable boxes):

- Real Property: Personal Property Taxable Possessory Interest
- Land Buildings and Improvements

2. REAL PROPERTY. If claiming an exemption on real property, provide:a. Date property acquired (MM/DD/YYYY): 07/01/2008b. Land. Area in acres or square feet:
19.88 ACc. Building and Improvements. Building number or name, number of floors:
SEE ATTACHMENT

d. Use. Describe primary and incidental use of the property:

SEE ATTACHMENT

e. Real property leased, rented, or used by others (since January 1 of the prior year)

Is any portion of the real property identified under Section 1 used or operated part-time or full-time by some person or organization other than the claimant?

 Yes No If Yes, please submit BOE-267-O.**3. PERSONAL PROPERTY.** If claiming an exemption on personal property, provide:a. Description (type) of the property: SEE ATTACHMENT

b. Use. Describe primary and incidental use of the property:

SEE ATTACHMENT

c. Personal property owned by the claimant that is leased, rented, or used by others (since January 1 of the prior year)

Is any portion of the personal property identified under Section 1 used or operated by another party?

 Yes No If Yes, attach a description of the property, its use, the name of the user, the amount received by you (if any), and a copy of the lease or agreement.

d. Equipment leased or rented from another person or organization (since January 1 of the prior year)

Is any portion of the equipment or other property at the location identified under Section 1 leased, rented, or consigned from another person or organization?

 Yes No If Yes, attach a list of the equipment and other property, description of property, and name of whom you lease/rent the property from. Property so listed is not subject to the exemption, and will be assessed by the Assessor if owned by a taxable entity. If owned by a tax exempt organization, the property may be eligible for the welfare exemption.**4. TAXABLE POSSESSORY INTEREST.** If claiming an exemption on a taxable possessory interest, attach a copy of the current lease agreement and provide:a. Name of the public owner (local, state, or federal agency) of the land, buildings, and/or improvements:
NOT APPLICABLE

b. Description of the type of property that is leased from the public owner:

c. Use. Describe primary and incidental use of the property:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

COPY

5. USE OF PROPERTY

a. Operation of a store, thrift shop, or other facility (since January 1 of the prior year)

(1) Is any portion of the property identified under Section 1 used to operate a store, thrift shop, or other facility that sells goods to members of the organization or to the general public?

Yes No If Yes, (A) list the hours per week the business is operated and (B) describe the type of goods sold:

(2) Is the property used as a thrift shop as part of a planned, formal rehabilitation program?

Yes No If Yes, submit BOE-267-R.

b. Living quarters (since January 1 of prior year)

Is any portion of the property identified under Section 1 used for living quarters (other than low-income or elderly or handicapped housing)?

Yes No If Yes, describe that portion. Submit documentation that the housing is incidental to and reasonably necessary for the exempt purposes of the organization. If living quarters are associated with a rehabilitation program, submit BOE-267-R.

c. Low-Income Housing

Is any portion of the property identified under Section 1 used as low-income housing?

Yes No If Yes, submit BOE-267-L. If owned by a nonprofit organization or limited liability company, submit BOE-267-L1 if owned by a limited partnership.

d. Elderly or handicapped Housing

Is any portion of the property identified under Section 1 used as a facility for the elderly or handicapped?

Yes No If Yes, submit BOE-267-H, unless care or services are provided or the property is financed by the federal government under, including but not limited to, sections 202, 231, 238, or 811 of the Federal Public Laws. Submit documentation on the type of financing or care/services provided.

6. UNRELATED BUSINESS TAXABLE INCOME

Is the property for which exemption is sought used for activities that produce income that is "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code (IRC), and that is subject to the tax imposed by section 511 of the IRC?

Yes No If Yes, attach each of the following:

1. The organization's information and tax returns filed with the Internal Revenue Service for the preceding fiscal year.
2. A statement setting forth the amount of time devoted to the organization's income producing and non-income producing activities, and, where applicable, a description of the portion of the property on which those activities are conducted.
3. A statement listing the specific activities which produce the unrelated business taxable income.
4. A statement setting forth the amount of income of the organization that is attributable to activities in the state and is exempt from income or franchise taxation, and the amount of total income of the organization that is attributable to activities in the state.

7. EXPANSION

Do you contemplate any capital investment in the property within the next year? Yes No If Yes, explain:

8. FINANCIAL STATEMENTS

Claimant must attach a copy of its operating statement (income and expenses) and balance sheet (assets and liabilities), which relate exclusively to the property identified under Section 1, for the calendar or fiscal year preceding the claim year.

9. OTHER - EXEMPT ACTIVITY AND USE

Please check all boxes that are applicable:

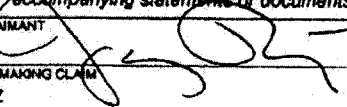
- The property is used for the actual operation of the exempt activity.
- The property is not used or operated by the owner or by any other person or organization so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any 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, operators, or members for fraternal or lodge purposes, or for social club purposes except where such use is clearly incidental to a primary religious, hospital, scientific, or charitable purpose.

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

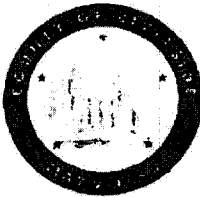
NAME JORGE PEREZ		TITLE PROPERTY TAX MANAGER
DAYTIME TELEPHONE (510) 271-8965	EMAIL ADDRESS jorge.perez@kp.org	

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.

SIGNATURE OF CLAIMANT 	TITLE PROPERTY TAX MANAGER
NAME OF PERSON MAKING CLAIM JORGE PEREZ	DATE NOV 29 2017

COPY



**COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Reset Form

Claimant's Name: First: Kaiser Foundation Hospitals Last: _____
 Mailing Address: One Kaiser Plaza - 15th Flr LS City: Oakland
 State: CA Zip: 94612 Contact No.: (510) 271-6965

Assessor's Parcel Number: 496310033-8
 Property Address: 27300 Iris Ave City: Moreno Valley Zip: 92555

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>2013</u>	<u>12/06/2013</u>	<u>\$243,402.62</u>	<u>\$0.00</u>	<u>\$243,402.62</u>
<u>2013</u>	<u>04/07/2014</u>	<u>\$243,402.62</u>	<u>\$0.00</u>	<u>\$243,402.62</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>20</u>		<u>\$</u>	<u>\$</u>	<u>\$</u>

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

Application of the welfare exemption.

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 11/29/2017 Signature: Title: Property Tax Manager

PLEASE NOTE: This form is provided as a courtesy and does not constitute legal advice to claimants. Claimants are strongly advised to consult an attorney regarding their rights and obligations, particularly with regard to exhaustion of administrative remedies and the applicability of statutes of limitation on filing claims and lawsuits for refund of property taxes.

THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF TAX PAYMENT TO:

Riverside County Clerk of the Board of Supervisors

4080 Lemon Street, 1st Floor

Riverside, CA 92502

Phone (951) 955-1060

Fax (951) 955-1071

Internet: www.rivcocob.org

County Use Only

Print Form

Date Received: <u>12/11/17</u>	Date Referred to County Counsel: <u>12/4/17</u>
Signature: <u>[Handwritten Signature]</u>	Title: <u>Deputy COB</u> Date: <u>12/11/17</u>



RIVERSIDE COUNTY SECURED PROPERTY TAX BILL
For Fiscal Year July 1, 2013 through June 30, 2014

Offices in Riverside, Palm Springs and Temecula
 Visit our website: www.riversidetaxinfo.com

IMPORTANT INFORMATION ON REVERSE SIDE

DON KENT, TREASURER 00047
 4080 Lemon St (1st Floor) Riverside, California
 (P.O. Box 12005, Riverside, CA 92502-2205)

Telephone: (951) 955-3900
 or, from area codes 951 and 760 only
 toll free: 1 (877) RIVCOTX (748-2689)

Property 486310033-8 19.68 ACRES M/L IN POR LOT 7 AND LOT 2 MB
 Data BEAR VALLEY & ALESSANDRO DEVELOPMENT CO
 Address 27300 IRIS AVE MORENO VALLEY 92555
 Owner, JANUARY 1, 2013 KAISER FOUNDATION HOSPITALS

ASSESSMENT NUMBER
 486310033-8 ✓

Tax Rate Area 021-438	Bill Number 000331426 ✓
--------------------------	----------------------------

KAISER FOUNDATION HOSPITALS
 C/O JO LAN ILLE
 393 E WALNUT ST
 PASADENA CA 91107

O 09/19/2013
 All questions about ownership, values or
 exemptions must be directed to the
 Riverside County Assessor at (951) 955-6200.

UNPAID PRIOR-YEAR TAXES
 (See Item #6 on reverse)

Tax bill requested by	Loan Identification	Multiple Bills
-----------------------	---------------------	----------------

CHARGES LEVIED BY TAXING AGENCIES (See Item #4 on reverse)	AMOUNT
1% TAX LIMIT PER PROP 13	443206.09
MORENO VALLEY UNIFIED SCHOOL (951) 571-7500	19297.19
RIVERSIDE CITY COMMUNITY COLLEGE (951) 222-8789	7835.88
METRO WATER EAST 1301999 (213) 217-7619	1551.22
EMWD IMP DST U-22 (951) 928-3777	13296.18
FLD CNTL STORMWATER/CLEANWATER (800) 439-6553@	885.60
CSA 152-MORENO VLY STORMWATER (888) 683-5234@	8.02
MORENO VALLEY CS ZNA (951) 413-3480@	87.50
MORENO VALLEY CS ZN C (951) 413-3480@	9.00
MWD STANDBY EAST (951) 587-3554@	136.56
EMWD STANDBY-COMBINED CHARGE, (951) 928-3777@	492.00

LAND	\$ 5,489,055
STRUCTURES	38,831,554
TRADE FIXTURES	
TREES & VINES	
BUSINESS PERSONAL PROPERTY	
FULL VALUE	44,320,609
EXEMPTIONS	
NET VALUE	44,320,609
TAX RATE PER \$100 VALUE	1.09472
TAXES	\$485,186.56
Special Assessments & Fixed Charges	\$1,618.68
TOTAL AMOUNT	\$486,805.24
If over \$50,000, see Item #1 on reverse	

\$243,402.62	\$243,402.62
Add 10% penalty after 12/10/2013	Add 10% penalty plus cost after 04/10/2014
\$243,402.62	\$243,402.62

PLEASE KEEP TOP PORTION FOR YOUR RECORDS
 (NO RECEIPTS WILL BE ISSUED - YOUR CANCELLED CHECK IS YOUR RECEIPT)

COPY

486310033-8 2015

Parcel
486310033-8

Eff.Date	07-01-2015	Page:	1
(D)RT Code	0270.12	(I)RT Code	Area RIVEXM
Tax Code:	CUR> 0-00	NEW> 0-00	TRA: CUR> 021-453
			NEW> 021-453

VALUE TYPE	APRSL READS	SHOULD READ	ACTION
LND	5,624,143	5,624,143	S
STR	39,787,224	39,787,224	S

TOTAL:	45,411,367	45,411,367	
WHX		38,389,150	I

Decr Reason: LATE FILE - TO ALLOW PARTIAL WHX EXEMPTION

Apr: Exm: 340 Rev: 375 Msg:
 01-25-2018 01-16-2018 01-25-2018 506: 5151: TAKE: Prorate Date: 07-01-2015

ASSESSEE

M/N

ETAL

Mail Street

City/State

Zip

486310033-8 2016

Parcel
486310033-8

Eff.Date	07-01-2016	Page:	1
(D)RT Code	0270.12	(I)RT Code	Area RIVEXM
Tax Code:	CUR> 0-00	NEW> 0-00	TRA: CUR> 021-453
			NEW> 021-453

VALUE TYPE	APRSL READS	SHOULD READ	ACTION
LND	5,709,910	5,709,910	S
STR	40,393,978	40,393,978	S

TOTAL:	46,103,888	46,103,888	
WHX		41,136,822	I

Decr Reason: LATE FILE - TO ALLOW PARTIAL WHX EXEMPTION

Apr: Exm: 340 Rev: 375 Msg:
 01-25-2018 01-16-2018 01-25-2018 506: 5151: TAKE: Prorate Date: 07-01-2016
ASSESSEE

M/N

ETAL

Mail Street

City/State

Zip

486310033-8 2017

Parcel
486310033-8

Eff.Date	07-01-2017	Page:	1
(D)RT Code	0270.11	(I)RT Code	Area RIVEXM
Tax Code:	CUR> 0-00	NEW> 0-00	TRA: CUR> 021-453
			NEW> 021-453

VALUE TYPE	APRSL READS	SHOULD READ	ACTION
LND	5,824,108	5,824,108	S
STR	41,201,857	41,201,857	S

TOTAL:	47,025,965	47,025,965	
WHX		41,959,558	I

Decr Reason: LATE FILE - TO ALLOW PARTIAL WHX EXEMPTION

Apr: Exm: 340 Rev: 375 Msg:
 01-25-2018 01-16-2018 01-25-2018 506: 5151: TAKE: Prorate Date: 07-01-2017

ASSESSEE

M/N

ETAL

Mail Street

City/State

Zip

486310034-9 2014

Parcel
486310034-9

Eff.Date	07-01-2014	Page:	1
(D)RT Code	4831.00	(I)RT Code	Area RIVEXM
Tax Code:	CUR> 0-00	NEW> 0-00	TRA: CUR> 021-588
			NEW> 021-588

VALUE TYPE	APRSL READS	SHOULD READ	ACTION
LND	10,504,973	10,504,973	S
STR	15,972,186	15,972,186	S

TOTAL:	26,477,159	26,477,159	
WHX		20,381,067	I

Decr Reason: TO ALLOW PARTIAL WHX EXEMPTION

Apr:	Exm: 340	Rev: 375	Msg:				
01-25-2018	01-16-2018	01-25-2018	506:	5151:	TAKE:	Prorate Date:	07-01-2014

ASSESSEE

M/N

ETAL

Mail Street

City/State

Zip

486310034-9 2015

Parcel
486310034-9

Eff.Date	07-01-2015	Page:	1
(D)RT Code	4831.00	(I)RT Code	Area RIVEXM
Tax Code:	CUR> 0-00	NEW> 0-00	TRA: CUR> 021-588 NEW> 021-588

VALUE TYPE	APRSL READS	SHOULD READ	ACTION
LND	10,714,861	10,714,861	S
STR	16,291,309	16,291,309	S

TOTAL:	27,006,170	27,006,170	
WHX		20,828,405	I

Decr Reason: TO ALLOW PARTIAL WHX EXEMPTION

Apr: Exm: 340 Rev: 375 Msg:
 01-25-2018 01-16-2018 01-25-2018 506: 5151: TAKE: Prorate Date: 07-01-2015

ASSESSEE

M/N

ETAL

Mail Street

City/State

Zip

486310034-9 2016

Eff.Date 07-01-2016

Page: 1

(D)RT Code 4831.00

(I)RT Code

Area RIVEXM

Parcel
486310034-9

Tax Code: CUR> 0-00

NEW> 0-00

TRA: CUR> 021-588

NEW> 021-588

VALUE TYPE	APRSL READS	SHOULD READ	ACTION
LND	10,878,262	10,878,262	S
STR	16,539,751	16,539,751	S

TOTAL: 27,418,013 27,418,013

WHX 21,692,226 I

Decr Reason: TO ALLOW PARTIAL WHX EXEMPTION

Apr: Exm: 340 Rev: 375 Msg:
 01-25-2018 01-16-2018 01-25-2018 506: 5151: TAKE: Prorate Date: 07-01-2016

ASSESSEE

M/N

ETAL

Mail Street

City/State

Zip

486310034-9 2017

Parcel
486310034-9

Eff.Date	07-01-2017	Page:	1
(D)RT Code	4831.00	(I)RT Code	Area RIVEXM
Tax Code:	CUR> 0-00	NEW> 0-00	TRA: CUR> 021-588
			NEW> 021-588

VALUE TYPE	APRSL READS	SHOULD READ	ACTION
LND	11,095,827	11,095,827	S
STR	16,870,546	16,870,546	S

TOTAL:	27,966,373	27,966,373	
WHX		22,126,070	I

Decr Reason: TO ALLOW PARTIAL WHX EXEMPTION

Apr: Exm: 340 Rev: 375 Msg:
 01-25-2018 01-16-2018 01-25-2018 506: 5151: TAKE: Prorate Date: 07-01-2017

ASSEESSEE

M/N

ETAL

Mail Street

City/State

Zip

486310033-8 2013

Parcel
486310033-8

Eff.Date	07-01-2013	Page:	1
(D)RT Code	0270.12	(I)RT Code	Area RIVEXM
Tax Code:	CUR> 0-00	NEW> 0-00	TRA: CUR> 021-438
			NEW> 021-438

VALUE TYPE	APRSL READS	SHOULD READ	ACTION
LND	5,489,055	5,489,055	S
STR	38,831,554	38,831,554	S

TOTAL:	44,320,609	44,320,609	
WHX		36,476,005	I

Decr Reason: LATE FILE - TO ALLOW PARTIAL WHX EXEMPTION

Apr: Exm: 340 Rev: 375 Msg:
 01-25-2018 01-16-2018 01-25-2018 506: 5151: TAKE: Prorate Date: 07-01-2013

ASSESSEE

M/N

ETAL

Mail Street

City/State

Zip

486310033-8 2014

Eff. Date	07-01-2014		Page:	1
(D)RT Code	0270.12	(I)RT Code	Area RIVEXM	
Tax Code:	CUR> 0-00	NEW> 0-00	TRA: CUR> 021-453	NEW> 021-453

Parcel
486310033-8

VALUE TYPE	APRSL READS	SHOULD READ	ACTION
LND	5,513,975	5,513,975	S
STR	39,007,849	39,007,849	S

TOTAL:	44,521,824	44,521,824	
WHX		37,577,548	I

Decr Reason: LATE FILE - TO ALLOW PARTIAL WHX EXEMPTION

Apr: Exm: 340 Rev: 375 Msg:
 01-25-2018 01-16-2018 01-25-2018 506: 5151: TAKE: Prorate Date: 07-01-2014

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