BOE-267-A (P1) REV. 23 (05-22)

20 ____ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15. Organization Name and Mailing Address: (Make necessary corrections in



David Peets Alpine County Assessor/Recorder 50 Diamond Valley Rd. P.O. Box 155 Markleeville, CA 9612

•			and address. (Make necessary conections in Property Property	Location:
			This o	rganization owns rents/leases the real property at this location
			Prope	erty No.: Class:
Last	vear	vour	ur organization received the Welfare Exemption for all or part of the property	y your organization owns at the location listed above. To continue
rece	ving	the e	exemption for the property you own at this location, you must complete, s ired for each location. The Assessor may contact you for additional inform	ign and return this claim form to the Assessor. A separate claim
A. If	you n	o loi	onger seek an exemption at this location, check here \Box , sign and return th	is form to the Assessor. Date Vacated:
B. If	your	orga	anization is dissolved and therefore no longer needs an Organizational Cle	arance Certificate, check here
C. C	heck,	if ch	changed with <mark>in the last yea</mark> r: 📃 🔲 Mailing Address 🔲 Organizatior	n Name
			r organization have a valid <i>Organizational Clearance Certificate</i> (OCC) issu OCC No and date issued	ed by the State Board of Equalization?
last y	/ear?		amended the organization's formative documents (i.e., articles of incorpora] Yes NoIf yes, please mail a copy of the amendment to the State B Sacramento, CA 94279-0064. Please include your OCC number. Note to A	Bo <mark>ar</mark> d of Equalization, County-Assessed Properties Division, P.O.
			vere amended, please forward a copy of this page to the Board of Equalizat	
			ormation on the reverse side before completing. All questions must be an or complete the referenced form. Contact the Assessor if any forms refer	
			roperty that your organization owns at this location:	
		l pro		Taxable Possessory Interest
YES		1.	Since January 1, last year: . Have any of the activities or use on any portion of the property that receiv of the change in activities or use.	ed an exemption last year changed? If yes, attach an explanation
		2.	 Is any portion of this property being used for exempt purposes that was r 	not being used in that manner last year?
			 Is any portion of this property vacant or unused? If yes, since (date) 	Area (sq.ft.)
		4.	. Is any portion of this property used as a retail outlet or for other fundrai	
		5	formal rehabilitation program may be exempt if BOE-267-R is filed with th Is any portion of the property used for living quarters? If yes, check one:	iis claim.)
		0.	Transitional / emergency shelter	
			Low-income housing (check one)	
			Owned by a non-profit organization or eligible limited liability col	mpany, <u>submit BOE-267-L</u>
			Owned by a limited partnership, <u>submit BOE-267-L1</u>	
			Housing for senior or handicapped, <u>submit BOE-267-H</u> unless care of government under, but not limited to, sections 202, 231, 236, or 811	o <mark>r services are</mark> pro <mark>vid</mark> ed or the property is financed by the federal of the Federal Public Laws.
			Living quarters associated with a rehabilitation program, <u>submit BO</u>	<u>E-267-R</u>
_	_		Other - If you claim exemption for this portion, submit documentation with a statement indicating that housing continues to be used for the	organization's exempt purpose. (See "Housing" on reverse.)
		6.	Do other persons or organizations use any of this property? If yes, <u>submi</u> a list describing what is used, the name of the user, the amount receive previously provided to the Assessor.	<u>tBOE-267-O</u> if real property is used; for personal property attach ed by claimant (if any) and a copy of the lease agreement if not
		7.	7. Did this or any portion of this property generate taxable "unrelated bus Revenue Code? If yes, see "Unrelated Business Taxable Income" on th	iness taxable income," as defined in section 512 of the Internal e reverse.
		8.	B. Have the organization's income and/or expenses increased by more that recent and the prior year's complete financial statements along with an expension of the prior year's complete financial statements.	in 25 percent since last year? If yes, attach a copy of your most xplanation of increase.
		9.	 Is there any equipment or property at this location that is leased or rente and a description of the property. This property may be taxable as it is no 	
NAME	OF PE	RSO	ON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE
	l ce	rtify	y (or declare) under penalty of perjury under the laws of the State of Califor	
SIGN	TURE	OF C	any accompanying statements or documents, is true, correct and con CLAIMANT TITLE	nplete to the best of my knowledge and belief. DATE
EMAIL	. ADDR	ESS		
	ASSE	sso	COR'S USE ONLY Approved: ALL PART Den	ied Reason(s) for Denial:



BOE-267-A (P2) REV. 23 (05-22)

GENERAL INFORMATION

The Welfare Exemption is available only to property, real or personal, **owned** by a religious, charitable, hospital, or scientific organization and **used exclusively** for religious, charitable, hospital, or scientific purposes. It is also available on a taxable possessory interest in publically owned real property used for exempt purposes by an organization that qualifies for the welfare exemption. A public owner is a local, state or federal agency.

To be eligible for the full exemption, the claimant **must** file a claim each year on or before February 15. Only 90 percent of any tax, penalty, or interest may be canceled or refunded when a claim is filed between February 16 and December 31 of the current year. If the application is filed on or after January 1 of the next year, only 85 percent of any tax, penalty, or interest may be canceled or refunded. The tax, penalty, and interest for a given year may not exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

In accordance with Revenue and Taxation Code section 254.5(b)(2), the assessor may institute an audit or verification of the property's use to determine whether both the owner and user of the property meet the requirements of Revenue and Taxation Code section 214.

ORGANIZATIONAL CLEARANCE CERTIFICATE

The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid Organizational Clearance Certificate (OCC) by the State Board of Equalization. If you are seeking exemption on this property, you must provide the organization's OCC No. and date issued. A listing of organizations with valid OCCs is available on the Board's website (www.boe.ca.gov) and can be accessed at www.boe.ca.gov/proptaxes/welfareorgeligible.htm. You may also contact the Board at 1-916-274-3430.

HOUSING

If question 5, box "**Other**" is checked, describe the portion of the property used for living quarters (since January 1 of the prior year). Submit (1) documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers, or (2) include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization. If the documentation described in items (1) or (2) has been submitted in a previous year for this location, please submit documentation including the occupant's position or role in the organization with a statement indicating that the housing continues to be used for organization's exempt purpose.

USE OF THE PROPERTY BY OTHER ORGANIZATIONS

If question 6 is answered **yes**, and your organization's real property is used by another party submit BOE-267-O. If another party only uses your personal property, then submit an attachment providing the requested information for such personal property and confirm that no real property is used by other parties. The lease does not need to be provided if furnished in a prior year.

UNRELATED BUSINESS TAXABLE INCOME

If question 7 is answered **yes**, you must attach the following to the claim:

- the organization's information and tax returns, including Form 990-T, filed with the Internal Revenue Service for its immediately preceding year;
- a statement setting forth the amount of time devoted to the organization's income-producing and to its non income-producing activities and, where applicable, a description of that portion of the property on which those activities are conducted;
- a statement listing the specific activities and locations which produce unrelated business taxable income; and
- a statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.

		ASSESSOR'S US	SE ONLY		
		ASSESSED VA	LUES		
ITEM	тот	AL ASSESSED VALUE OF:			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
ITEM	EXEMPTION ALLOWED				1
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
another exemption, such as	the church, religious,	etc., was allowed this year o	n a portion of the property des	ribed in the claim, ind	licate the type ar
	-	-			,,
amount of the exemption:	(type)	- Φ(amount)			
		B	l		
			(Assessor or designee)		(date)