BOE-267-A (P1) REV. 24 (05-24)

## 20 CLAIM FOR WELFARE **EXEMPTION (ANNUAL FILING)**



# **Bob Buckner Colusa County Assessor**

547 Market St., Suite 101 Colusa, CA 95932 (530) 458-0450

the A	sses	sor Ł	the full exemption, a claimant must complete and file this form with sor by February 15.  n Name and Mailing Address: (Make necessary corrections in ink to the printed							
name	and a	addre	ddress.) This organization owns	rents/leases the real property at this location						
			Property No.:	Class:						
rece	ving	the e	your organization received the Welfare Exemption for all or part of the property your organization own he exemption for the property you own at this location, you <b>must</b> complete, sign and return this clain <b>quired for each location</b> . The Assessor may contact you for additional information.	s at the location listed above. To continue in form to the Assessor. <b>A separate claim</b>						
		-	o longer seek an exemption at this location, check here, sign and return this form to the Assessor.	Date Vacated:						
B. If	your	orga	organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, chec	k here						
D. D If <b>ye</b>	oes y <b>s,</b> en	our o	if changed within the last year: Mailing Address Organization Name our organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of the OCC No. and date issued out amended the organization's formative documents (i.e., articles of incorporation, constitution, trust is							
last y Box docu	/ear? 9428 ment	 79, S s we		ounty-A <mark>sse</mark> ssed Pr <mark>ope</mark> rties Division, P.O. organi <mark>zat</mark> ion is disso <mark>lv</mark> ed or the formative						
Read the information on the reverse side before completing. All questions must be answered. If the answer to any question is "YES," explain in an attachment or complete the referenced form. Contact the Assessor if any forms referenced below are needed to complete this application.										
	ify the	e pro	property that your organization <b>owns</b> at this location:							
YES	Rea NO	l pro	I property (land/buildings/improvements)  Personal property  Taxable Possessory II  Since January 1, last year:	nt <mark>er</mark> est						
		1.	Have any of the activities or use on any portion of the property that received an exemption last ye of the change in activities or use.	ar changed? If yes, attach an explanation						
			2. Is any portion of this property being used for exempt purposes that was not being used in that ma	•						
			3. Is any portion of this property vacant or unused? If <b>yes</b> , since (date)							
Ш	Ш	4.	<ol> <li>Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)</li> </ol>	I hrift stores which are part of a planned,						
		5.	5. Is any portion of the property used for living quarters? If yes, check one:  Transitional / emergency shelter							
			Low-income housing (check one)  Owned by a non-profit organization or eligible limited liability company, submit BOE-267	<u>7-L</u>						
			Owned by a limited partnership, submit BOE-267-L1							
			Housing for senior or handicapped, submit BOE-267-H unless care or services are provide federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Living government under the sections 202, 231, 236, or 811 of the Federal Control of the Federa	d or the property is financed by the il Public Laws.						
			Living quarters associated with a rehabilitation program, submit BOE-267-R							
			Other - If you claim exemption for this portion, submit documentation including the occuproganization, with a statement indicating that housing continues to be used for the continues to be u	upant's position or role in the organization's exempt purpose.						
		6.	6. Do other persons or organizations use any of this property? If <b>yes</b> , <u>submit BOE-267-O</u> if real properties a list describing what is used, the name of the user, the amount received by claimant (if any) a previously provided to the Assessor.	perty is used; for personal property attach and a copy of the lease agreement if not						
		7.	<ol> <li>Did this or any portion of this property generate taxable "unrelated business taxable income," Revenue Code? If yes, see "Unrelated Business Taxable Income" on the reverse.</li> </ol>	as defined in section 512 of the Internal						
			8. Have the organization's income and/or expenses increased by more than 25 percent since last recent and the prior year's complete financial statements along with an explanation of increase.							
Ш	Ш	9.	<ol><li>Is there any equipment or property at this location that is leased or rented to the claimant? If yes and a description of the property. This property may be taxable as it is not owned by the claimant</li></ol>	s, provide the owner's name and address t.						
NAME	OF PE	RSO	RSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE ( )						
	I ce	rtify	rtify (or declare) under penalty of perjury under the laws of the State of California that the foregoing ar any accompanying statements or documents, is true, correct and complete to the best of my							
SIGNA	TURE	OF C	OF CLAIMANT TITLE	DATE						
EMAIL	ADDR	ESS	ESS I							
ASSESSOR'S USE ONLY  Approved: ALL PART Denied Reason(s) for Denial:										

#### **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 Certi icate* (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 USE ONLY										
ASSESSED VALUES										
ITEM	TOTAL ASSESSED VALUE OF:									
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL					
ITEM			-							
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL					
If another exemption, such as the church, religious, etc., was allowed this year on a portion of the property described in the claim, indicate the type and										
amount of the exemption:		\$								
	(type)	(amount)								
	By(Assessor or designee)									



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