#### 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:



### **Gus Kramer County Assessor** 2530 Arnold Drive, Suite 100 Martinez, CA 94553-4359 FAX: (925) 313-7488 Telephone: (925) 313-7400 http://www.cccounty.us/assessor

			corrections in ink to the printed name and address.)	Property Location:					
				This organization owns rer	nts/leases the real property at this location				
				Property No.: Cla	SS:				
recei form	ving is re	the e equi	organization received the Welfare Exemption for all or part of the p exemption for the property you own at this location, you <b>must</b> comp red for each location. The Assessor may contact you for additional	plete, sign and return this claim forn I information.	n to the Assessor. A separate claim				
A. If you no longer seek an exemption at this location, check here , sign and return this form to the Assessor. Date Vacated:									
-		-	nization is dissolved and therefore no longer needs an Organizatior						
				nization Name					
			organization have a valid Organizational Clearance Certificate (OCC CC No and date issued	C) issued by the State Board of Equ	alization? 🗌 Yes 🗌 No				
			mended the organization's formative documents (i.e., articles of inc						
			Yes No If <b>yes</b> , please mail a copy of the amendment to the S						
			Sacramento, CA 94279-0064. Please include your OCC number. No		nization is dissolved or the formative				
			re amended, please forward a copy of this page to the Board of Equ mation on the reverse side before completing. <b>All questions must</b>		v question is "YES " explain in an				
			r complete the referenced form. Contact the Assessor if any form						
			perty that your organization <b>owns</b> at this location:						
	•	•	pperty (land/buildings/improvements) Personal property	Taxable Possessory Interes	st				
YES		•	Since January 1, last year:						
			Has the use on any portion of the property that received an exemp	tion last year changed?					
			Is any portion of this property being used for exempt purposes that	, ,	last vear?				
			Is any portion of this property being used to exempt purposes that Is any portion of this property vacant or unused? If yes, since (date						
					(sq.ft.)				
			Is any portion of this property used as a retail outlet or for other f formal rehabilitation program may be exempt if BOE-267-R is filed	with this claim.)					
		5.	Is any portion of the property used for living quarters (other than tr elderly or handicapped listed under questions 6 or 7)? If <b>yes</b> , and the occupant's position or role in the organization including a state exempt purpose (see "Housing" on reverse) or, if living quarters as	ment indicating that the housing co	ntinues to be used for organization's				
		6.	Is this property used as low-income housing? If yes, and the procompany, submit BOE-267-L. If yes, and the property is owned by	operty is owned by a nonprofit or a limit <mark>ed partnershi</mark> p, submit BOE	ganization or eligible limited liability 267-L1.				
		7.	Is this property used as a housing for the elderly or handicapped? property is financed by the federal government under, but not limite	If <b>yes, s</b> ubmit BOE-267-H unless ed to, sections 202, 231, 236, or 81	care or services are provided or the 1 of the Federal Public Laws.				
		8.	Do other persons or organizations use any of this property? If yes, attach a list describing what is used, the name of the user, the amonot previously provided to the Assessor.	submit BOE-267-O if real property punt received by claimant (if any) ar	is used; for personal property nd a copy of the lease agreement if				
		9.	Did this or any portion of this property generate taxable "unrelate Revenue Code? If <b>yes</b> , see "Unrelated Income" on the reverse.	ed business taxable income," as de	efined in section 512 of the Internal				
		10.	Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase.						
11. Is there any equipment or property at this location that is leased or rented to the claimant? If yes, provide the owner's name and addres and a description of the property. This property may be taxable as it is not owned by the claimant.									
NAME	OF PI	ERSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE				
			ertify (or declare) under penalty of perjury under the laws of the Stat including any accompanying statements or documents, is true, corro		knowledge and belief.				
SIGNA	TURE	OF C	LAIMANT		DATE				

ASSESSOR'S USE ONL
--------------------

EMAIL ADDRESS

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 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 is answered **yes**, 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. (This question is not applicable where the exempt activity **is providing housing**.)

# USE OF THE PROPERTY BY OTHER ORGANIZATIONS

If question 8 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 9 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	ITEM TOTAL ASSESSED VALUE OF:										
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL						
ITEM	EXEMPTION ALLOWED										
	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:		۱ <u></u>									
	(type)	(amount)									
		Ву	y(Assessor or desigr	nee)	(date)						

