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 ink to the printed name and address.)



Shelly Scott Assessor-Recorder-County Clerk

County of Marin CHANGE IN OWNERSHIP DIVISION P.O. Box C San Rafael, CA 94913 Phone: (415) 473-7231 Fax: (415) 473-6255 www.marincounty.gov

Property	Location
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This organization	owns		rents/leases	the real propert	y at this location:
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MAIL	ADDR	ESS		1					
GNA		-		or documents, is true, correct and complete to th					
	l ce	rtifv	(or declare) under penalty of periury	under the laws of the State of California that the	e foregoing and all information hereon, including				
AME	OF PE	RSON	and a description of the property. T	his property may be taxable as it is not owned by ION (please print)	y the claimant. DAYTIME TELEPHONE				
	 recent and the prior year's complete financial statements along with an explanation of increase. 9. 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 addree 								
			Revenue Code? If yes , see "Unrela Have the organization's income an	evenue Code? If yes , see "Unrelated Business Taxable Income" on the reverse. ave the organization's income and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your mo					
		7.	a list describing what is used, the name of the user, the amount received by claimant (if any) and a copy of the lease agreement if r previously provided to the Assessor. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Interr						
		6.	Do other persons or organizations	use any of this property? If yes , submit BOE-267	the occupant's position or role in the organization ion's exempt purpose. (See "Housing" on reverse O if real property is used; for personal property a				
				h <mark>a r</mark> ehabilitation program, <u>submit BOE-267-R</u> for this portion, submit documentation including	the occupant's position or role in the organization				
			government under, but not lim	ited to, sections 202, <mark>23</mark> 1, 236, or 811 of the Fec	deral Public Laws.				
			Owned by a limited partne		are provided or the property is financed by the fe				
			,	anization or eligible limited liability company, <u>sul</u>	bmit BOE-267-L				
			Low-income housing (check of						
			Transitional / emergency shelt						
٦		5.		for living quarters? If yes, check one:					
		4.	Is any portion of this property used	as a retail outlet or for other fundraising purpo e exempt if BOE-267-R is filed with this claim.)	ses? (Note: Thrift stores which are part of a plar				
			,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,, ,,	nt or unused? If yes , since (date)					
		2.	of the change in activities or use. Is any portion of this property being	used for exempt purposes that was not being u	sed in that manner last vear?				
		1.	Have any of the activities or use on	any portion of the property that received an exer	mption last year changed? If yes, attach an explan				
ES	Rea NO	i pro	operty (land/buildings/improvements) Since January 1, last year:	Personal property Taxable	Possessory Interest				
enti			perty that yo <mark>ur</mark> organization owns a						
				ontact the Assessor if any forms referenced belo	f the answer to any question is "YES," explain by are needed to complete this application.				
				of this page to the Board of Equalization.					
					ualization, County-Assessed Properties Division, Office: If the organization is dissolved or the form				
. Ha	ave yo	ou a	mended the or <mark>ga</mark> nization' <mark>s f</mark> ormative	e documents (i.e., articles of incorporation, cons	titution, trust instrument, articles of organization)				
. Do yes	oes yo s, ento	our o er O	CC No ar	onal Clearance Certificate (OCC) issued by the s id date issued	State Board of Equalization? Yes No				
	-			Mailing Address Organization Name					
		-		o longer needs an Organizational Clearance Ce	rtificate, check here				
				on, check here, sign and return this form to					
ecei	ving t	he e	exemption for the property you own	at this location, you must complete, sign and re r may contact you for additional information.	anization owns at the location listed above. To con turn this claim form to the Assessor. A separate c				
			· · · · · · · · · · · · · · · · · · ·						
				Property No.:	Class:				

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						
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL		
ITEM	EXE	EXEMPTION ALLOWED					
	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 an		
	-	-					
amount of the exemption:	(type)	φ (amount)					
		B					
			(Assessor or desig	nee)	(date)		