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

20 ____ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)



Vincent P. Kehoe County of Mariposa Assessor/Recorder 4982 10th St P.O. Box 35 Mariposa, CA 95338 Ph: (209) 966-2332 Fax: (209) 966-5719

Organization Name and I name and address.)	Aailing Address: (Make necessary corre	ctions in ink to the printed	This organization	wns 🗌 rents/	leases the real property at this lo
				-	
			Property No.:	Clas	SS:
Last year your organi	ation received the Welfare Exemption for the property you own at this	otion for all or part of the	property your organiza	tion owns at th	e location listed above. To con
form is required for	on for the property you own at this each location. The Assessor may	contact you for additiona	l information.	unis claim iorm	i to the Assessor. A separate t
A. If you no longer se	ek an exemption at this location, c	heck here 🔲, sign and r	eturn this form to the A	ssessor. Date	e Vacated:
B. If your organizatior	is dissolved and therefore no long	jer needs an Organizatio	nal Clearance Certifica	ate, check here	
		ing Address 📃 Orga			
	ation hav <mark>e a</mark> valid O <mark>rganizational</mark> (C) issued by the State	Board of Equa	alization? 🗌 Yes 🗌 No
	and dat				
	I the or <mark>ga</mark> nization' <mark>s f</mark> ormative doc No If yes , please mail a copy o				
Box 942879, Sacram	ento, CA 94279-0064. Please inclu	ide your OCC number. N	ote to Assessor's Offic		
	nded, please forward a copy of thi				· musetien is "VEC " evaluin
	on the reverse side before complete ete the referenced form. Contact				
dentify the property th	at yo <mark>ur o</mark> rganiza <mark>tio</mark> n owns at this				
	and/buildings/improvements)	Personal property	Taxable Poss	sessory Int <mark>ere</mark> s	st
	January 1, last year: iny <mark>of</mark> the activi <mark>tie</mark> s or use on any p	portion of the property that	received an exemption	n last vear cha	anged? If ves attach an explan
1. Have a of the	change in activities or use.	or not of the property that		in last year cha	
,	portion of this property being used		•		•
•	portion of this property vacant or u	2	,		
4. Is any	portion of this property used as a rehabilitation program may be exe	retail outlet or for other	fundraising purposes?	(Note: Thrift	stores which are part of a plar
	portion of the property used for liv	· •			
	ansitional / emergency shelter				
	ow-income housing (check one)				
_] Owned by a non-profit organiza	•	ility company, <u>submit</u>	BOE-267-L	
-	Owned by a limited partnership				
	Housing for senior or handicapped ederal government under, but no	t limited to, sections 202,	ss care or services are 231, 236, or 811 of th	e provided or th e F <mark>ed</mark> eral Pub	he property is financed by the lic Laws.
	_iving quarters associated with a r				
	Other - If you claim exemption for t	his portion, submit docu	mentation including	the occupant	's position or role in the
(organization, with a stateme <mark>nt</mark> ir				
	See "Housing" on reverse.) er persons or organizations use a	av of this property? If yos	submit BOE 267 O if	roal property i	s used: for personal property a
a list o	escribing what is used, the name	of the user, the amount	received by claimant	(if any) and a	copy of the lease agreement
'	usly provided to the Assessor. s or any portion of this property g	renerate taxable "unrelat	ed husiness tavable i	ncome " as de	fined in section 512 of the Int
Reven	ue Code? If yes , see <i>"Unrelated E</i>	Susiness Taxable Income	on the reverse.		
8. Have 1	he organization's income and/or e	expenses increased by m	ore than 25 percent s	ince last year?	P If yes , attach a copy of your
	and the prior year's complete fina e any equipment or property at thi	-	•		vide the owner's name and ad
and a	description of the property. This pr	operty may be taxable as	it is not owned by the	claimant.	
NAME OF PERSON TO CON	TACT FOR ADDITIONAL INFORMATION (p)	ease print)			
l a a stife : (a stada a		with a laws of the Otata at	California that the fam		()
	are) under penalty of perjury unde / accompanying statements or do				
SIGNATURE OF CLAIMANT	, , , , , , , , , , , , , , , , , , ,	TITLE	/	, , , , , , , , , , , , , , , , , , ,	DATE
EMAIL ADDRESS					
ASSESSOR'S U	SE ONLY		Denied Dec	(a) for Davis	
	Approved	d: 🗌 ALL 🛄 PART L	Denied Reasor	n(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 A	SSESSED VALUE OF:							
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL				
ITEM	EXEMPTION ALLOWED								
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL				
If another exemption, such as t	he church, religious, etc.,	, was allowed this year o	on a portion of the property desc	bribed in the claim, ind	icate the type and				
amount of the exemption:									
	(type)	(amount)							
Ву									
			(Assessor or design	nee)	(date)				

