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

EMAIL ADDRESS

ASSESSOR'S USE ONLY

20 \_\_\_\_ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)



Matthew R. Maynard Placer County Assessor 2980 Richardson Dr Auburn CA 95603 Phone: 530-889-4300 Fax: 530-889-4305 assessor@placer.ca.gov

the A	ssess	sor l	full exemption, a claimant must complete and file this form with y February 15.	Property Location:								
	nization and a		me and Mailing Address: (Make necessary corrections in ink to the printed	This organization owns rents/leases the real property at this location:								
	unu u											
				Property No.: Class:								
recei	iving t	he e	organization received the Welfare Exemption for all or part of the exemption for the property you own at this location, you <b>must</b> con <b>ed for each location.</b> The Assessor may contact you for addition	plete, sign and return this claim form to the	ion listed above. To continue Assessor. <b>A separate claim</b>							
A. If you no longer seek an exemption at this location, check here 🔲, sign and return this form to the Assessor. Date Vacated:												
B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here 🗌												
D. D	oes y	our	anged within the last year: Address Organization have a valid Organizational Clearance Certificate (OC No and date issued	nization Name C) issued by the State Board of Equalization	n? 🗌 Yes 🗌 No							
E. Ha last y Box s	ave yo /ear? 94287	ou a [] 79, S	mended the organization's formative documents (i.e., articles of in Yes No If <b>yes</b> , please mail a copy of the amendment to the acramento, CA 94279-0064. Please include your OCC number. N re amended, please forward a copy of this page to the Board of E	State Bo <mark>ard</mark> of Equalization, County-Assess lote to Assessor's Office: If the organization i	ed Properties Division, P.O.							
	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											
			complete the referenced form. Contact the Assessor if any for perty that your organization owns at this location.	ns referenced below are needed to complete	this application.							
	•	•	perty (land/buildings/improvements)	Taxable Possessory Interest	_							
YES	NO		Since January 1, last year:									
			Have any of the activities or use on any portion of the property that received an exemption last year changed? If yes, attach an explanation of the change in activities or use.									
Ц			Is any portion of this property being used for exempt purposes that was not being used in that manner last year?									
			Is any portion of this property vacant or unused? If <b>yes</b> , since (da	, , , , , , , , , , , , , , , , , , , ,								
	4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planned, 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? If yes, che	ck one:								
			Transitional / emergency shelter									
			└── Low-income housing (check one)	hility company submit BOE-267-I								
			Owned by a limited partnership, submit BOE-267-L1	binty company, <u>submit boe-zor-e</u>								
			Housing for senior or handicapped, <u>submit BOE-267-H unl</u> federal government under, but not limited to, sections 202	ess care or services are provided or the prop	erty is financed by the							
			Living quarters associated with a rehabilitation program, su		2.							
			Other - If you claim exemption for this portion, submit doc									
			organization, with a stateme <mark>nt</mark> indicating that housing (See "Housing" on reverse.)	continues to be used for the organization?	s exempt purpose.							
		6.	Do other persons or organizations use any of this property? If yes a list describing what is used, the name of the user, the amoun	s, <u>submit BOE-267-O</u> if real property is used; received by claimant (if any) and a copy of	for personal property attach f the lease agreement if not							
		7.	previously provided to the Assessor. Did this or any portion of this property generate taxable "unrela Revenue Code? If <b>yes</b> see "I largeted Rusiness Taxable Incom	ted business taxable income," as defined in	section 512 of the Internal							
		8.	Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Income" on the reverse. Have the organization's income and/or expenses increased by more than 25 percent since last year? If <b>yes</b> , attach a copy of your most 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 and a description of the property. This property may be taxable a	or rented to the claimant? If <b>yes,</b> provide the	owner's name and address							
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		ETELEPHONE							
			· · · · · · · · · · · · · · · · · · ·	( )	)							
	l ce	rtify	(or declare) under penalty of perjury under the laws of the State o any accompanying statements or documents, is true, correct									
SIGNA	TURE	OF C	AIMANT TITLE	DATE								

Approved: ALL PART Denied

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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	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:										
	(type)	(amount)								
		By								
			(Assessor or design	nee)	(date)					

