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

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



Steve J. Bestolarides **Assessor-Recorder-County Clerk**

San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273 Exemption Section: (209) 468-2647 www.sjgov.org/assessor_recorder

the As	sess zation	or b Nar	Truil exemption, a claimant must complete and file this form with by February 15. me and Mailing Address: (Make necessary corrections in ink to the printed ess.)	Property Location: This organization owns rents/	leases the real property at this location:					
				Property No.: Class	ss:					
receiv form A. If y	ing ti is red ou no	ne e quir o lor	r organization received the Welfare Exemption for all or part of the exemption for the property you own at this location, you must compred for each location. The Assessor may contact you for additional nger seek an exemption at this location, check here, sign and re	lete, sign and return this claim form information. turn this form to the Assessor. Date	to the Assessor. A separate claim Vacated:					
B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here										
D. Do If yes E. Ha ast ye Box 9	es you , ento ve you ear? 4287	our o er O ou a [] 9, S	nanged within the last year: Mailing Address Organ organization have a valid Organizational Clearance Certificate (OCC OCC No. and date issued organization's formative documents (i.e., articles of inc Yes No If yes, please mail a copy of the amendment to the Sacramento, CA 94279-0064. Please include your OCC number. No	c) issued by the State Board of Equa- corporation, constitution, trust instrur- state Board of Equalization, County- te to Assessor's Office: If the organ	ment, articles of organization) since Assessed Properties Division, P.O.					
documents were amended, please forward a copy of this page to the Board of Equalization. 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. dentify the property that your organization owns at this location: Real property (land/buildings/improvements) Personal property Taxable Possessory Interest YES NO Since January 1, last year:										
		1.	Have any of the activities or use on any portion of the property that of the change in activities or use.	received an exe <mark>m</mark> ption last ye <mark>ar</mark> cha	anged? If yes, attach an explanation					
		2.	Is any portion of this property being used for exempt purposes that	was not being used in that manner	last year?					
		3.	Is any portion of this property vacant or unused? If yes , since (date	e) Area	(sq.ft.)					
		4.	Is any portion of this property used as a retail outlet or for other formal rehabilitation program may be exempt if BOE-267-R is filed	undraising purposes? (Note : Thrift swith this claim.)	stores which are part of a planned,					
		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 liabi 	lity company, submit BOE-267-L						
			Owned by a limited partnership, <u>submit BOE-267-L1</u>							
Housing for senior or handicapped, <u>submit BOE-267-H</u> unless care or services are provided or the property is financed by federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.										
			Living quarters associated with a rehabilitation program, sub	mit BOE-267-R						
			Other - If you claim exemption for this portion, submit docum organization, with a statement indicating that housing co (See "Housing" on reverse.)							
		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 amount reviously provided to the Assessor.	<u>submit BOE-267-O</u> if real property is eceived by claimant (if any) and a	s used; for personal property attach copy of the lease agreement if not					
		7.	Did this or any portion of this property generate taxable "unrelate Revenue Code? If yes , see "Unrelated Business Taxable Income"		fined in section 512 of the Internal					
		8.	Have the organization's income and/or expenses increased by mo recent and the prior year's complete financial statements along with		If yes , attach a copy of your most					
		9.	Is there any equipment or property at this location that is leased or and a description of the property. This property may be taxable as i		vide the owner's name and address					
NAME (OF PEI	RSON	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	,	DAYTIME TELEPHONE ()					
	I cei	tify	(or declare) under penalty of perjury under the laws of the State of C any accompanying statements or documents, is true, correct ar							
SIGNAT	TURE (OF CI	LAIMANT TITLE	id dempiete to the beet of my known	DATE					
EMAIL ADDRESS										
Δ	SSE	SSC	DR'S USE ONLY	Denied Decree (a) from Decree						
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	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)								
		Ву	/(Assessor or design	nee)	(date)					



EF-267-A-R24-0524-39000075