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. 0



Office of Tom J. Bordonaro, Jr.

San Luis Obispo County Assessor

County Government Center 1055 Monterey Street, Suite D360 San Luis Obispo, CA 93408 Telephone (805) 781-5643 Fax: (805) 781-5641 Email: Assessor@co.slo.ca.us Web Site: slocounty.ca.gov/assessor

			me and Mailing Address: (Make necessary corrections in I name and address.) Pro	perty Location:	,			
		neu			ses the real property at this location:			
				Property No.: Class:				
recei	ving ti	he e	r organization received the Welfare Exemption for all or part of the pro exemption for the property you own at this location, you must comple red for each location. The Assessor may contact you for additional in	te, sign and return this claim form to	ocation listed above. To continue the Assessor. A separate claim			
A. If y	/ou no	o lor	nger seek an exemption at this location, check here \Box , sign and retu	rn this form to the Assessor. Date Va	acated:			
B. If y	/our o	rga	nization is dissolved and therefore no longer needs an Organizationa	l Clearance Certificate, check here [
C. Cł	neck,	if ch	nanged within the last year: 🗾 🕅 Mailing Address 🗍 Organiz	ation Name				
D. Do	bes yo	our c	organization have a valid <i>Organizational Clearance Certificate</i> (OCC)		ation? 🔲 Yes 🗌 No			
last y Box 9	ear?)4287	9, S	mended the organization's formative documents (i.e., articles of inco Yes No If yes , please mail a copy of the amendment to the Sta Sacramento, CA 94279-0064. Please include your OCC number. Note are amended, please forward a copy of this page to the Board of Equa	ate Bo <mark>ar</mark> d of <mark>Equalization</mark> , County-As to Assessor's Office: If the organiza	sessed Properties Division, P.O.			
Read attac	the ir hmer	nfori It or	mation on the reverse side before completing. All questions must b r complete the referenced form. Contact the Assessor if any forms operty that your organization owns at this location:	e answered. If the answer to any qu				
			operty (land/buildings/improvements)	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 re of the change in activities or use.	eceived an exemption last ye <mark>ar</mark> chang	ed? If yes, attach an explanation			
		2.	Is any portion of this property being used for exempt purposes that v	vas not being used in that manner las	st year?			
			Is any portion of this property vacant or unused? If yes, since (date) Area (sq.ft.)					
		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, check one:							
			Transitional / emergency shelter					
			Low-income housing (check one)					
	Owned by a non-profit organization or eligible limited liability company, <u>submit BOE-267-L</u>							
	Owned by a limited partnership, <u>submit BOE-267-L1</u>							
Housing for senior or handicapped, submit BOE-267-H unless care or services are provided or the property is financed by the for government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.								
			Living quarters associated with a rehabilitation program, submi	<u>t BO<mark>E-267-R</mark></u>				
			Other - If you claim exemption for this portion, submit documen with a statement indicating that housing continues to be used for	tation including the occupant's position or the organization's exempt purpose.	on or role in the organization, . (See "Housing" on reverse.)			
		6.	Do other persons or organizations use any of this property? If yes , <u>s</u> a list describing what is used, the name of the user, the amount re previously provided to the Assessor.	<u>ub<mark>mit BOE-267-O</mark> if real property is u ceived by claimant (if any) and a co</u>	sed; for personal property attach py of the lease agreement if not			
		7.	Did this or any portion of this property generate taxable "unrelated Revenue Code? If yes , see "Unrelated Business Taxable Income"		ed in section 512 of the Internal			
		8.	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.					
		9.	Is there any equipment or property at this location that is leased or r and a description of the property. This property may be taxable as it		e the owner's name and address			
NAME	OF PE	RSON	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DA	YTIME TELEPHONE			
)			
	l cer	tify	(or declare) under penalty of perjury under the laws of the State of Ca					
			any accompanying statements or documents, is true, correct and		•			
	UKE (J⊢ Cl	:LAIMANT TITLE	DA	NTE			
EMAIL	ADDRE	SS	· · · · ·					

ASSESSOR'S USE ONLY

Reason(s) for Denial:



Approved: ALL PART Denied

BOE-267-A (P2) REV. 23 (05-22)

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	E ONLY		
		ASSESSED VA	LUES		
ITEM	тот	AL ASSESSED VALUE OF:			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
ITEM	EXE	MPTION ALLOWED			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
f another exemption, such as	the church, religious,	etc., was allowed this year o	n a portion of the property des	ribed in the claim, inc	licate the type ar
	-	-			
amount of the exemption:	(type)	φ(amount)			
		By			
			(Assessor or desig	nee)	(date)