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

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

MARK CHURCH Assessor - County Clerk - Recorder

555 County Center, First Floor Redwood City, CA 94063-1665 Phone: (650) 363-4500 Fax: (650) 599-7435

email: assessor@smcacre.gov web: www.smcacre.gov

ASSESSOR'S USE ONLY Approved: ALL PART	☐ Denied Reason(s) for Denial:					
WALABIALOO						
MAIL ADDRESS	DAIL					
I certify (or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct GNATURE OF CLAIMANT TITLE						
	()					
and a description of the property. This property may be taxable a AME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	as it is not owned by the claimant. DAYTIME TELEPHONE					
recent and the prior year's complete financial statements along was along wa	or rented to the claimant? If yes , provide the owner's name and address					
Revenue Code? If yes , see "Unrelated Business Taxable Incom 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					
previously provided to the Assessor. 7. Did this or any portion of this property generate taxable "unrelated".	ated business taxable income," as defined in section 512 of the Internal					
a list describing what is used, the name of the user, the amour	s, submit BOE-267-O if real property is used; for personal property attach at received by claimant (if any) and a copy of the lease agreement if not					
organization, with a stateme <mark>nt</mark> indicati <mark>ng</mark> tha <mark>t h</mark> ousing	umentation including the occupant's position or role in the continues to be used for the organization's exempt purpose.					
Living quarters associated with a rehabilitation program, <u>s</u>						
Housing for senior or handicapped, submit BOE-267-H un federal government under, but not limited to, sections 20.	less care or services are provided or the property is financed by the 2, 231, 236, or 811 of the Federal Public Laws.					
Owned by a limited partnership, submit BOE-267-L1						
└── Low-income housing (check one)├── Owned by a non-profit organization or eligible limited lia	ability company, <u>submit BOE-267-L</u>					
☐ Transitional / emergency shelter						
5. Is any portion of t <mark>he</mark> property <mark>us</mark> ed <mark>for</mark> living quart <mark>ers</mark> ? If yes, che						
4. Is any portion of this property used as a retail outlet or for othe formal rehabilitation program may be exempt if BOE-267-R is file	r fundraising purposes? (Note : Thrift stores which are part of a planned, ed with this claim.)					
3. Is any portion of this property vacant or unused? If yes , since (d						
2. Is any portion of this property being used for exempt purposes the	nat was not being used in that manner last year?					
1. Have any of the activities or use on any portion of the property the of the change in activities or use.	at received an exe <mark>mption last year changed? If yes, attach an explanation</mark>					
Real property (land/buildings/improvements) Personal property BS NO Since January 1, last year:						
lentify the property that your organization owns at this location:						
lead the information on the reverse side before completing. All questions mu ttachment or complete the referenced form. Contact the Assessor if any for						
ocuments were amended, please forward a copy of this page to the Board of E	Equalization.					
ist year?						
f yes , enter OCC Noand date issued . Have you amended the or <mark>ga</mark> nization's formative documents (i.e., articles of						
D. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization?						
	anization Na <mark>m</mark> e					
. If your organization is dissolved and therefore no longer needs an Organizati	_					
orm is required for each location. The Assessor may contact you for addition. If you no longer seek an exemption at this location, check here ☐, sign and						
ast year your organization received the Welfare Exemption for all or part of the eceiving the exemption for the property you own at this location, you must cor	mplete, sign and return this claim form to the Assessor. A separate claim					
	Property No.: Class:					
rganization Name and Mailing Address: (Make necessary corrections in ink to the printed ame and address.)	This organization owns rents/leases the real property at this location					
o receive the full exemption, a claimant must complete and file this form with ne Assessor by February 15.	Property Location:					

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	L 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 designee)				

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