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

20 ___ CLAIM FOR WELFARE



Greg Monteverde Acting Assessor

Exemption Division 130 W Tasman Drive San Jose, CA 95134 Ph: (408) 299-6460 FAX: (408) 271-8812

EXEMPTION (ANNUAL FILING)	exemptions@ www.sccass@	⊉asr.sccgov.org essor.org
To receive the full exemption, a claimant must complete and file this form with he Assessor by February 15.	Property Location:	
Organization Name and Mailing Address: (Make necessary corrections in ink to the printed		ents/leases the real property at this location
name and address.)	This organization owns je	ents/leases the real property at this location
	Property No.:	Class:
ا ast year your organization received the Welfare Exemption for all or part of the.	property your organization owns a	at the location listed above. To continue
eceiving the exemption for the property you own at this location, you must con form is required for each location. The Assessor may contact you for addition	nplete, sign and return this claim for	orm to the Assessor. A separate claim
A. If you no longer seek an exemption at this location, check here \Box , sign and		Date Vacated:
3. If your organization is dissolved and therefore no longer needs an Organizatio		
	anization Na <mark>m</mark> e	
D. Does your organization have a valid <i>Organizational Clearance Certificate</i> (OC		Equalization? Yes No
If yes , enter OCC No and date issued	————	in in its
E. Have you amended the or <mark>ga</mark> nization' <mark>s f</mark> ormative docum <mark>en</mark> ts (i.e., articles of in	ncorporati <mark>on</mark> , constitution, trust ins	strumen <mark>t, articles</mark> of organization) since
ast year? Yes No If yes, please mail a copy of the amendment to the		
Box 942879, Sacramento, C <mark>A</mark> 94279-0 <mark>06</mark> 4. Please <mark>in</mark> clud <mark>e y</mark> our O <mark>CC numbe</mark> r. N documents were amended, please forward a copy of this page to the Board of E	•	ganization is dissolved or the formative
Read the information on the reverse side before completing. All questions mus	•	any question is "YES," explain in an
attachment or complete the referenced form. Contact the Assessor if any form	ns <mark>referenced</mark> below <mark>a</mark> re needed t	o complete this application.
dentify the property that you <mark>r organization owns at this location: Real property (land/buildings/improvements) Personal property</mark>		
Real property (land/buildings/improvements) Personal property (ES NO Since January 1, last year:	☐ Taxable Possessory Inte	erest
1. Have any of the activities or use on any portion of the property that	at received an exemption last year	changed? If ves. attach an explanation
of the change in activities or use.	/ 	
2. Is any portion of this property being used for exempt purposes th	· ·	•
3. Is any portion of this property vacant or unused? If yes , since (da		· · /
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 file	fundraising purposes? (Note : The dwith this claim)	rift stores which are part of a planned,
5. Is any portion of the property used for living quarters? If yes, che		
Transitional / emergency shelter		
Low-income housing (check one)		
 Owned by a non-profit organization or eligible limited lia 	ibility company, <u>submit BOE-267-L</u>	_
Owned by a limited partnership, submit BOE-267-L1		
Housing for senior or handicapped, submit BOE-267-H unle federal government under, but not limited to, sections 202	ess care or services are provided of	or the property is financed by the
Living quarters associated with a rehabilitation program, su		-ubiic Laws.
 Other - If you claim exemption for this portion, submit doc organization, with a statement indicating that housing 		
(See "Housing" on reverse.)		, <u></u>
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, submit BOE-267-O if real proper	rty is used; for personal property attach
a list describing what is used, the name of the user, the amoun previously provided to the Assessor.	t received by claimant (if any) and	d a copy of the lease agreement if not
7. Did this or any portion of this property generate taxable "unrela	ited business taxable income," as	defined in section 512 of the Internal
Revenue Code? If yes , see "Unrelated Business Taxable Income		
8. Have the organization's income and/or expenses increased by recent and the prior year's complete financial statements along w	nore than 25 percent since last ye vith an explanation of increase.	ear? If yes , attach a copy of your most
9. Is there any equipment or property at this location that is leased	or rented to the claimant? If yes,	provide the owner's name and address
and a description of the property. This property may be taxable a MANE OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	s it is not owned by the claimant.	DAYTIME TELEPHONE
MANIE OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)		/)
I certify (or declare) under penalty of perjury under the laws of the State o	 of California that the foregoing and	all information hereon including
any accompanying statements or documents, is true, correct		
SIGNATURE OF CLAIMANT TITLE	<u> </u>	DATE
Plant appropri		
MAIL ADDRESS		

Approved: ALL PART Denied Reason(s) for Denial:

ASSESSOR'S USE ONLY

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 designee)					

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