EF-267-R13-0512-45000389-1 BOE-267 (P1) REV. 13 (05-12)

## **CLAIM FOR WELFARE EXEMPTION (FIRST FILING)**

(For new locations and/or in-lieu of preprinted claim form BOE-267-A)

This claim is filed for fiscal year 20 \_\_\_\_\_ - 20 \_\_\_\_. (Example: a person filing a timely claim in January 2011

would enter "2011-2012.")



# LESLIE MORGAN ASSESSOR-RECORDER

1450 Court St., Suite 208A Redding, CA 96001-1667 Tel: (530) 225-3636 Intra\_County toll free: 1(800)479-8009

NAME OF ORGANIZATION	
ADDRESS (number and street)	
CITY, STATE, ZIP CODE	
WEBSITE ADDRESS (if any)	CORPORATE ID NO. (if any)
CHECK, IF CHANGED WITHIN THE LAST YEAR:  MAILING ADDRESS CORPORATE NAME ORGANIZATION'S FORMATIVE DOCUMENT (amendment to articles of organization)	cles of incorporation, constitution, trust
ORGANIZATIONAL CLEARANCE CERTIFICATE NUMBER Provide a copy of the certificate issued by the State Board of the finding sheet issued by the Board.	Equalization (Board), and a copy of
If you do not have an Organizational Clearance Certificate (OCC), have you filed a claim for an OCC with the Board'  Yes No If No, see instructions for obtaining an OCC.	?
PRIOR YEAR FILINGS Has the organization filed for the welfare exemption in this county in prior years?   Yes  No If Yes, state: (a)	latest year filed:
EXACT NAME OF ORGANIZATION UNDER WHICH FILED	
IDENTIFICATION OF PROPERTY	
1. Owner and operator: (check applicable boxes)	
Claimant is:	
and claims exemption on all	. ,
2. ADDRESS OF PROPERTY (number and street)	
CITY, STATE, ZIP CODE	ASSESSOR'S PARCEL NUMBER
	(MM/DD/YYYY)
3. Is this a new location this year?	
5. Real property. If claiming an exemption for real property, on what date was the property acquired?	(MM/DD/YYYY)
5.(a) Land. If seeking an exemption on land, provide the following: (1) Area in acres or square feet:	AREA
(2) Primary and incidental use of the property described:	·
5.(b) <b>Building or Improvements</b> : If seeking an exemption on buildings or improvements, provide the following: (1) Building number or name, number of floors, type of construction:	
(2) Primary and incidental use of the property described:	
6. <b>Personal Property</b> : If seeking an exemption on personal property, provide the following:  (a) Personal Property description (type):	
(b) Primary and incidental use of the property described:	
USE OF PROPERTY	
7. Leased or rented (since January 1 of prior year)?	
(a) Is any portion of the property described rented, leased, or being used or operated part time or full time by som  Yes No If <b>Yes</b> , attach a description of that portion and its use, attach a copy of the agreement claimant.	
(b) Is any equipment or other property at this location being leased, rented, or consigned from someone else?	
☐Yes ☐ No If <b>Yes</b> , attach a list of equipment and other property at this location that is being leased, Please list the name and address of lessor or consignor and the quantity and descript claim. Property so listed is not subject to the exemption, and will be assessed by the As	ion of the property, and attach to the

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



	iving quarters (other than low-income laribe that portion. Submit documental oses of the organization. (If living quar	ion that the housing is incide	erly or handicapped) for any person? ental to and reasonably necessary for the bilitation program, submit BOE-267-R. See
			ers or the general public?
(b) Is the property used as a thrift shop  ☐ Yes ☐ No ☐ If Yes, subm	as part of a planned, formal rehabilitanit BOE-267-R.	tion program?	
Yes and the  11. Elderly or handicapped Housing Is this property used as a facility for the	e property is owned by a nonprofit org property is owned by a limited partner	ship, BOE- <mark>267-L1 must be</mark> sub	
government 12. Expansion	under sections 202, 231, 236, or 811 tment in the property within the next y	of the Federal Public Laws.	e property is infanced by the federal
section 512 of the Internal Revenue C	on is sought used for activities that produce and that is subject to the tax important attach to this claim each of the fol	osed by section 511 of the Inter	ed business taxable income," as defined in mal Revenue Code?
(2) A statement setting forth the amount applicable, a description of that possible (3) A statement listing the specific act (4) A statement setting forth the amount setting forth setting forth the amount setting forth setting forth setting forth the amount setting forth setting forth the amount setting forth the amount setting forth	ortion of the property in which those ac ivities which produce the unrelated bu	on's income-producing and no tivitles are conducted. siness taxable income. at is attributable to activities in	onincome-producing activities, and, where the state and is exempt from income or
14. Please check the following, if applicab			
,	ual operation of the exempt activity.		
employee, contributor, or bond		y other person, through the d	cer, trustee, director, shareholder, member, istribution of profits, payment of excessive
The property is not used by the owners or members for fraternal or lodge purposes, or for social club purposes except where such use is clearly incidental to a primary religious, hospital, scientific, or charitable purpose.			
15. Financial statements relating exclusive Attach to this claim a copy of your of immediately preceding the claim year.	perating statement (income, expense	es) and balance sheet (assets	s, liabilities) for the calendar or fiscal year
Whom should	d we contact during normal bus	iness hours for additiona	I information?
NAME			TITLE
DAYTIME TELEPHONE	EMAIL ADDRESS		
( )			
CERTIFICATION			
	erjury under the laws of the State of ents or documents, is true, correct, a		and all information hereon, including any y knowledge and belief.
SIGNATURE OF PERSON MAKING CLAIM			TITLE
NAME OF PERSON MAKING CLAIM			DATE



# INSTRUCTIONS FOR FILING A CLAIM FOR WELFARE EXEMPTION FROM PROPERTY TAX

EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS 4(b) AND 5 OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 214, 254.5 AND 259.5 OF THE REVENUE AND TAXATION CODE

(See also sections 213.7, 214.01-214.1, 215.2, 221-222.5, 225.5, 231, 236, 254-254.6, 259.5, 261, and 270-272 of the Revenue and Taxation Code)

#### **GENERAL INFORMATION**

#### **FILING OF CLAIM**

Claims for the Welfare Exemption must be signed and filed **with the Assessor.** Each claim must contain supporting documents **including financial statements**.

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor for each property location. A separate claim form must be completed and filed for each property for which exemption is sought.

The Assessor will supply claim forms and supporting documents upon request. A copy of the claim should be retained by the organization. It is recommended that the retained copy be submitted to the Assessor for acknowledgment of filing by entry of the date and the Assessor's or the designee's signature. This copy will serve as a record of filing should there be any later question relative thereto.

### ORGANIZATIONAL CLEARANCE CERTIFICATE

An organization that is seeking the Welfare Exemption shall file with the State Board of Equalization (Board) a claim for an Organizational Clearance Certificate. The Board shall review each claim to determine whether the organization meets the requirements of section 214 and shall issue a certificate to a claimant that meets these requirements. The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid Organizational Clearance Certificate. If the claim is filed timely with the Assessor, the claim will be considered timely filed even if the claimant has not yet received the Organizational Clearance Certificate from the Board.

Claim form BOE-277, Claim for Organizational Clearance Certificate - Welfare Exemption, is available on the Board's website (www.boe. ca.gov) or you may request a form by contacting the Exemptions Section at 916-274-3430.

## **PRIOR YEAR FILINGS**

Year filed is the year in which the claim was submitted to the Assessor. State the exact name under which the organization filed for the year indicated.

# RECORDATION REQUIREMENT

Revenue and Taxation Code section 261 requires that an organization claiming the Welfare Exemption for its real property must have recorded its ownership interest as of the lien date (12:01 a.m., January 1) in the recorder's office of the county in which the property is located.

A claimant which on the lien date has a **possessory interest in publicly owned land, owns water rights**, or **owns improvements on land owned by another** may in lieu of recordation file a copy of the document giving rise to that possessory interest or water rights or file a written statement attesting to the separate ownership of those improvements with the Assessor. Failure to establish the fact of such recordation to the Assessor constitutes a **waiver** of the exemption.

#### TIME FOR FILING

To receive the full exemption, the claimant must **file a claim each year on or before February 15.** Only 90 percent of any tax or penalty or interest thereon may be canceled or refunded when a claim is filed between February 16 of the current year and January 1 of the following calendar year; if the application is filed thereafter, only 85 percent of any tax or penalty or interest thereon may be canceled or refunded. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250.

### **ADDITIONAL INFORMATION**

The owner and the operator must furnish additional information to the Assessor, if requested. The Assessor may institute an audit or verification of the operations of the owner and of the operator and may request additional information from the claimant.



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## PREPARATION OF CLAIM

The term *property* as used here means any operating unit of property consisting of one parcel or several contiguous parcels for which exemption is sought even though there may be several improvements and separate buildings thereon. All personal property for which exemption is sought should also be listed.

If the owner and operator of the property are not the same, each must execute a separate claim and give the information requested. **All questions must be answered.** Failure to answer all questions may result in denial of your claim. Leave no blanks; use "no," "none," or "not applicable" where needed. The following information is provided to assist you in answering specific questions on your claim.

The fiscal year for which exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter "2011-2012"; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

- **Line 1.** If the owner and operator of any portion of the property are not the same, **both must file a claim**, and each must meet all of the requirements to obtain the exemption.
- Line 2. Enter the property address, city, state, zip code, and Assessor's Parcel Number.
- Line 5. If the exemption is being claimed for real property, enter the date on which the property was acquired.
  - (a)(1) Indicate the area and the unit of measurement used (acres or square feet.)
    - (2) List the primary use which should qualify the property for exemption and the incidental use or uses of the property since January 1 of the prior year.
  - (b)(1) List all buildings and improvements on the land. Use additional sheets if necessary. Describe as stucco, concrete and steel, brick, wood, etc.
    - (2) List the **primary use** and the incidental use or uses of the property since January 1 of the prior year.
- **Line 6.** (a) List the type of personal property;
  - (b) List the primary use and the incidental use or uses since January 1 of the prior year.
- Line 7. (a) Copies of leases or agreements must be submitted if the answer is yes. If the leases or other agreements have been filed in prior years, it is only necessary to attach copies of subsequent extensions, modifications, and changes.
  - (b) If the answer is yes, provide the names and addresses of the lessors and consignors and list the quantity and description of the property.
- Line 8. If the answer is 'yes, describe the portion of the property used for living quarters. Submit documentation, including tenets, canons, or written policy, that indicates the organization requires housing be provided to employees and/or volunteers. Include statement why such housing is incidental to and reasonably necessary for the exempt purpose of the organization and the occupant's role or position in the organization. (This question is not applicable where the exempt activity is providing housing, for example, homes for aged, youth, mentally or physically disabled.)
- Line 9. If the answer is yes, describe in sufficient detail to determine the volume of business and the hours open for business since January 1 of the prior year. If a business operation located on the listed parcel has been deliberately omitted, because you do not desire the exemption on the business, so state.
- Line 12. If the answer is yes, describe the type of investment contemplated and the reasons that make such expansion necessary.
- Line 13. If the answer is yes, provide the documents and other information requested.
- **Line 15.** In submitting the financial statements, the operating statement should be restricted to the financial transactions relating to the operation of the subject property. The income should include only those receipts that result from the operation of the property and should not include receipts from invested funds, gifts, or other items that do not result directly from the operation of the property.

The expenditures should be limited to those resulting from the operation of the property. Any expenses of the organization or expenses extraneous to the operating unit should not be included. If compensation of personnel or other administrative expenses are pro-rated to the property, such pro-rata should be indicated. If the nature of an item of income or disbursement is not clear from the account name, further explanation indicating the nature of the account should be appended. **Your claim will not be processed until the financial statements are received by the Assessor.** 



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