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

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



# Glenn Zook Solano County Assessor/Recorder

675 Texas Street Suite 2700 Fairfield, CA 94533-6338 (707) 784-6210 http://www.solanocounty.com/depts/ar assessor@solanocounty.gov

the A	sses	s <i>or t</i> n Na	me and Mailing Address: (Make necessary corrections in ink to the printed	Property Location: This organization owns rents/	leases the real property at this location:						
				Property No.: Clas							
				· ·							
rece form	ving is re	the e <b>quir</b>	rorganization received the Welfare Exemption for all or part of the prexemption for the property you own at this location, you <b>must</b> compred for each location. The Assessor may contact you for additional	lete, sign and return this claim form information.	to the Assessor. A separate claim						
A. If you no longer seek an exemption at this location, check here, sign and return this form to the Assessor. Date Vacated:											
B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here											
D. D If <b>ye</b> E. H	oes y <b>s</b> , en ave y	our o ter C ou a	nanged within the last year:    Mailing Address   Organ   Organization have a valid Organizational Clearance Certificate (OCC   OCC No. and date issued	orporation, constitution, trust instrui	ment, articles of organization) since						
Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the formative											
documents were amended, please forward a copy of this page to the Board of Equalization.  Posed the information on the reverse side before completing. All questions must be answered. If the answer to any question is "YES," explain in an											
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.											
Identify the property that you <mark>r organizatio</mark> n <b>owns at th</b> is location:											
YES		ıı pro	operty (land/b <mark>uildings/improvements) Pers</mark> onal property Since January 1, last year:	Taxable Possessory Interes	st						
		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?						
			Is any portion of this property vacant or unused? If yes, since (date		,						
		4.	Is any portion of this property used as a retail outlet or for other full formal rehabilitation program may be exempt if BOE-267-R is filed	undraising purposes? ( <b>Note</b> : Thrift with this claim.)	stores which are part of a planned,						
		5.	Is any portion of the property used for living quarters? If yes, check								
			Transitional / emergency shelter								
			Low-income housing (check one)  Owned by a non-profit organization or eligible limited liabil	lity company, submit BOE-267-L							
			Owned by a limited partnership, submit BOE-267-L1	,,, <u></u>							
			Housing for senior or handicapped, submit BOE-267-H unles federal government under, but not limited to, sections 202, 2	s care or services are provided or th 2 <mark>3</mark> 1, 23 <mark>6, or 811 of the F<mark>ed</mark>eral Pub</mark>	ne property is financed by the lic Laws.						
			Living quarters associated with a rehabilitation program, sub-	mit BOE-267-R							
Other - If you claim exemption for this portion, submit documentation including the occupant's position or role in the organization, with a statement indicating that housing continues to be used for the organization's exempt purpose.											
		6	(See "Housing" on reverse.)  Do other persons or organizations use any of this property? If yes,	submit BOF-267-O if real property i	s used: for personal property attach						
_			a list describing what is used, the name of the user, the amount r previously provided to the Assessor.	eceived by claimant (if any) and a	copy of the lease agreement if not						
			Did this or any portion of this property generate taxable "unrelate Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Income"	on the reverse.							
			Have the organization's income and/or expenses increased by mo recent and the prior year's complete financial statements along with	n an explanation of increase.							
Ш	Ш		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	rented to the claimant? If <b>yes</b> , proving tis not owned by the claimant.	vide the owner's name and address						
NAME	OF PE	RSOI	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE						
	l ce	rtify	(or declare) under penalty of perjury under the laws of the State of C any accompanying statements or documents, is true, correct ar								
SIGNA	TURE	OF C	LAIMANT TITLE	DATE							
EMAIL ADDRESS											
	יוטטיי.										
	ASSE	SSC	DR'S USE ONLY Approved: ☐ ALL ☐ PART ☐	Denied Reason(s) for Denial:							
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### **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	EXEM	MPTION 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)				(date)					

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