BOE-267-A (P1) REV. 23 (05-22)

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

Deva Marie Proto Sonoma County Clerk-Recorder-Assessor Rm 104 Fiscal Bldg 585 Fiscal Dr. Santa Rosa, CA 95403-2872 TELEPHONE: (707) 565-1888

			full exemption, a claimant must complete and with the Assessor by February 15.	FAX: (707) 565-3318 FAX: (707) 565-3317
			me and Mailing Address: (Make necessary corrections in	Property Location:
	ine pri	meu	name and address.)	This organization owns rents/leases the real property at this location
				Property No.: Class:
rece	iving t	he e	organization received the Welfare Exemption for all or part of the exemption for the property you own at this location, you must con red for each location. The Assessor may contact you for addition	property your organization owns at the location listed above. To continue nplete, sign and return this claim form to the Assessor. A separate claim al information.
A. If	you n	Iol o	nger seek an exemption at this location, check here, sign and	return this form to the Assessor. Date Vacated:
B. If	your c	orga	nization is dissolved and therefore no longer needs an Organization	onal Clearance Certificate, check here
		Ŭ		anization Name
			organization have a valid Organizational Clearance Certificate (OC OCC No and date issued	CC) issued by the State Board of Equalization? Yes No
-				ncorporation, constitution, trust instrument, articles of organization) since
				e State Board of Equalization, County-Assessed Properties Division, P.O.
			Sacramento, CA 94279-0064. Please include your OCC number. Nore amended, please forward a copy of this page to the Board of E	Note to Assessor's Office: If the organization is dissolved or the formative
				st be answered. If the answer to any question is "YES," explain in an
attao	chmer	nt o	r complete the referenced form. Contact the Assessor if any for	
Ident			operty that your organization owns at this location:	
	NO	i pro	Since January 1, last year:	Taxable Possessory Interest
		1.		at received an exemption last year changed? If yes, attach an explanation
			of the change in activities or use.	
			Is any portion of this property being used for exempt purposes th	с ,
			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	r fundraising purposes? (Note : Thrift stores which are part of a planned, ed with this claim.)
		5.	Is any portion of the property used for living quarters? If yes, che	ck one:
			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, <u>submit BOE-267-L1</u>	and the second
				ss care o <mark>r services are</mark> provided or the property is financed by the federal 6, or 811 of the Federal Public Laws.
			Living quarters associated with a rehabilitation program, sul	
_	_		with a statement indicating that housing continues to be use	nentation including the occupant's position or role in the organization, of for the organization's exempt purpose. (See "Housing" on reverse.)
		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 previously provided to the Assessor.	s, <u>submit BOE-267-O</u> if real property is used; for personal property attach it received by claimant (if any) and a copy of the lease agreement if not
		7.	Did this or any portion of this property generate taxable "unrela Revenue Code? If yes , see "Unrelated Business Taxable Income	ated business taxable income," as defined in section 512 of the Internal e" on the reverse.
		8.		more than 25 percent since last year? If yes , attach a copy of your most
		9.	Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable a	or rented to the claimant? If yes , provide the owner's name and address is it is not owned by the claimant.

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print) DAYTIME TELEPHONE I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief. SIGNATURE OF CLAIMANT TITLE DATE ► EMAIL ADDRESS ASSESSOR'S USE ONLY PART Denied Approved: Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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	SE ONLY					
	,	ASSESSED VA	LUES					
ITEM	тот	AL ASSESSED VALUE OF:						
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
ITEM	EXEMPTION ALLOWED							
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
another exemption, such as	the church, religious,	etc., was allowed this year o	n a portion of the property des	ribed in the claim, ind	licate the type ar			
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 amount of the exemption:								
	(type)	φ(amount)						
		B	l					
			(Assessor or designee)		(date)			