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

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



Kathy Scriven Sutter County Assessor 1160 Civic Center Blvd., Suite D

I 160 CIVIC C	zenier biva., Suite L
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To re	ceive	the sor b	full exemption, a claimant must complete and file this form with by February 15.	Property Location:					
Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)				This organization owns rents/leases the real property at this location:					
				Dranati Na					
				Property No.: Class:					
rece form	ving is re	he e qui i	exemption for the property you own at this location, you must compred for each location . The Assessor may contact you for additional						
	•		nger seek an exemption at this location, check here, sign and re	_					
	•	•	nization is dissolved and therefore no longer needs an Organization						
D. D If ye E. Hast y Box	oes y s , en ave y ear? 9428	our o ter C ou a □ 79, S	organization have a valid <i>Organizational Clearance Certificate</i> (OCC No and date issued mended the organization's formative documents (i.e., articles of income Yes No If yes, please mail a copy of the amendment to the Sacramento, CA 94279-0064. Please include your OCC number. No	corporation, constitution, trust instrument, articles of organization) sinc State Board of Equalization, County-Assessed Properties Division, P.O. ote to Assessor's Office: If the organization is dissolved or the formativ					
			ere amended, please forward a copy of this page to the Board of Eq						
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.									
Ident	•	•	perty that your organization owns at this location: sperty (land/buildings/improvements) Personal property	Tarakla Danasan Jatan d					
YES		, pic	Since January 1, last year:	☐ Taxable Possessory Interest					
		1.	Have any of the activities or use on any portion of the property that of the change in activities or use.	received an exemption last year changed? If yes, attach an explanation					
			Is any portion of this property being used for exempt purposes that	,					
			Is any portion of this property vacant or unused? If yes , since (date	,					
Ш	Ш	4.	Is any portion of this property used as a retail outlet or for other to formal rehabilitation program may be exempt if BOE-267-R is filed	fundraising purposes? (Note : Thrift stores which are part of a planned with this claim.)					
		5.	Is any portion of the property used for living quarters? If yes, check						
			Transitional / emergency shelter						
			Low-income housing (check one)	11th					
			 ☐ Owned by a non-profit organization or eligible limited liab ☐ Owned by a limited partnership, submit BOE-267-L1 	illy company, submit BOE-267-L					
				ss care or services are provided or the property is financed by the					
			federal government under, but not limited to, sections 202,	231, 236, or 811 of the Federal Public Laws.					
			Living quarters associated with a rehabilitation program, sub	omit BOE-267-R					
			organization, with a stateme <mark>nt</mark> indicati <mark>ng</mark> that housing c	menta <mark>tion includi</mark> ng th <mark>e</mark> occupant's position or role in the one on the one on the one on the organization's exempt purpose.					
		6	(See "Housing" on reverse.) Do other persons or organizations use any of this property? If yes	submit BOE-267-O if real property is used; for personal property attac					
		٥.	a list describing what is used, the name of the user, the amount	received by claimant (if any) and a copy of the lease agreement if no					
		7.	previously provided to the Assessor. Did this or any portion of this property generate taxable "unrelated Revenue Code? If yes , see "Unrelated Business Taxable Income"	ed business taxable income," as defined in section 512 of the Interna-					
			Have the organization's income and/or expenses increased by morecent and the prior year's complete financial statements along with	more than 25 percent since last year? If yes, attach a copy of your most					
Ш	Ш	9.	Is there any equipment or property at this location that is leased o and a description of the property. This property may be taxable as	r rented to the claimant? If yes , provide the owner's name and addres					
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE					
	I ce	rtify	(or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct a						
SIGNATURE OF CLAIMANT TITLE				DATE					
EMAII	ADDR	ESS							
ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:									

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)							
		B	y(Assessor or design	nee)	(date)				



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