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

# 20 \_\_\_\_ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING) To receive the full exemption, a claimant must complete and

|   |   |        | ith the Assessor by February 15.<br>me and Mailing Address: (Make necessary corrections in  |  |  |  |  |  |  |  |  |
|---|---|--------|---|--|--|--|--|--|--|--|--|
|   |   |        | name and address.)  | Property Location:   |  |  |  |  |  |  |  |
|   |   |        |   | This organization owns rents/  | leases the real property at this location:   |  |  |  |  |  |  |
|   |   |        |   |  |  |  |  |  |  |  |  |
|   |   |        |   |  |  |  |  |  |  |  |  |
|   |   |        |   |  |  |  |  |  |  |  |  |
|   |   |        |   | Property No.: Clas   | SS:  |  |  |  |  |  |  |
|   |   |        | organization received the Welfare Exemption for all or part of the  |  |  |  |  |  |  |  |  |
| form  | is re   | quir   | exemption for the property you own at this location, you <b>must</b> con<br><b>ed for each location.</b> The Assessor may contact you for addition                      | al information.  |  |  |  |  |  |  |  |
| A. If   | you r   | o loi  | nger seek an exemption at this location, check here [_], sign and   | return this form to the Assessor. Date   | e Vacated:   |  |  |  |  |  |  |
| B. If   | your  | orga   | nization is dissolved and therefore no longer needs an Organization   | onal Clearance Certificate, check here   |  |  |  |  |  |  |  |
| C. C  | heck,   | if ch  | anged within the last year: 🛛 🗍 Mailing Address 🔄 Orga  | anization Name   |  |  |  |  |  |  |  |
|   |   |        | organization have a valid O <mark>rganizational Clearance Certificate</mark> (OC<br>CC Noand date issued  | CC) issued by the State Board of Equa  | alization? 🗌 Yes 🗌 No  |  |  |  |  |  |  |
|   |   |        | mended the or <mark>ga</mark> nization's formative documents (i.e., articles of in  |  |  |  |  |  |  |  |  |
|   |   |        | Yes [] No [ <b>If yes</b> , please mail a copy of the amendment to the<br>acramento, CA 94279-0064. Please include your OCC number. N                                   |  |  |  |  |  |  |  |  |
|   |   |        | re amended, please forward a copy of this page to the Board of E  | •  |  |  |  |  |  |  |  |
| 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 |   |        |   |  |  |  |  |  |  |  |  |
|   |   |        | r <b>complete the referenced form.</b> Contact the Assessor if any for<br>perty that your organization <b>owns</b> at this location:                                    | ms referenced below are needed to co   | omplete this application.  |  |  |  |  |  |  |
|   | -   | •      | perty (land/buildings/improvements)   | Taxable Possessory Interes   | t de la constante de |  |  |  |  |  |  |
| YES   | NO  |        | Since January 1, last year:   |  |  |  |  |  |  |  |  |
|   |   | 1.     | Have any of the activities or use on any portion of the property that of the change in activities or use.   | at received an exemption last year cha   | anged? If yes, attach an explanation   |  |  |  |  |  |  |
|   |   |        | Is any portion of this property being used for exempt purposes the  | 0  | last year?   |  |  |  |  |  |  |
|   |   |        | Is any portion of this property vacant or unused? If yes, since (da   |  | (sq.ft.)   |  |  |  |  |  |  |
|   |   |        | 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                                   | ed with this claim.)   | stores which are part of a planned,  |  |  |  |  |  |  |
|   |   | 5.     | Is any portion of the property used for living quarters? If yes, che  | ck one:  |  |  |  |  |  |  |  |
|   |   |        | Transitional / emergency shelter  |  |  |  |  |  |  |  |  |
|   |   |        | Low-income housing (check one)  | hills company automit DOE 2071   |  |  |  |  |  |  |  |
|   |   |        | 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> Housing for senior or handicapped, <u>submit BOE-267-H</u> unless care or services are provided or the property is financed by the federal |        |   |  |  |  |  |  |  |  |  |
|   |   |        | government under, but not limited to, sections 202, 231, 236  | 6, or 811 of the Federal Public Laws.  | e property is infanced by the rederal  |  |  |  |  |  |  |
|   |   |        | Living quarters associated with a rehabilitation program, su  |  |  |  |  |  |  |  |  |
|   |   |        | Other - If you claim exemption for this portion, submit docum<br>with a statement indicating that housing continues to be use   | ed for the organization's exempt purpo   | se. (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> it real property i<br>t received by claimant (if any) and a | s used; for personal property attach<br>copy of the lease agreement if not   |  |  |  |  |  |  |
|   |   | 7.     | Did this or any portion of this property generate taxable "unrela<br>Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Income                               | ated business taxable income," as de<br>e″ on the reverse.                             | fined in section 512 of the Internal   |  |  |  |  |  |  |
|   |   | 8.     | Have the organization's income and/or expenses increased by r recent and the prior year's complete financial statements along w   | nore than 25 percent since last year?<br>vith an explanation of increase.              | P If <b>yes,</b> 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                                    |  | vide the owner's name and address  |  |  |  |  |  |  |
| NAME  | OF PE   | RSO    | N TO CONTACT FOR ADDITIONAL INFORMATION (please print)  |  | DAYTIME TELEPHONE  |  |  |  |  |  |  |
|   |   |        |   |  |  |  |  |  |  |  |  |
|   | l ce  | ertify | (or declare) under penalty of perjury under the laws of the State o<br>any accompanying statements or documents, is true, correct                                       |  |  |  |  |  |  |  |  |
| SIGN/   | TURE  | OF C   | LAIMANT TITLE   |  | DATE   |  |  |  |  |  |  |
| FMA!  | ADDR  | FSS    |   |  |  |  |  |  |  |  |  |
|   |   | _00    |   |  |  |  |  |  |  |  |  |
|   | ASSE  | sso    | PR'S USE ONLY Approved: ALL PART  | Denied Reason(s) for Denial:   |  |  |  |  |  |  |  |
|   |   |        |   |  |  |  |  |  |  |  |  |



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                 |                                 |                         |                    |
|------------------------------|------------------------|-------------------------------|---------------------------------|-------------------------|--------------------|
|                              | `                      | ASSESSED VA                   | LUES                            |                         |                    |
| ITEM                         | тот                    | AL ASSESSED VALUE OF:         |                                 |                         |                    |
|                              | LAND                   | IMPROVEMENTS                  | PERSONAL PROPERTY               | FIXTURES                | TOTAL              |
|                              |                        |                               |                                 |                         |                    |
|                              |                        |                               |                                 |                         |                    |
| ITEM                         | EXEMPTION ALLOWED      |                               |                                 |                         | 1                  |
|                              | LAND                   | IMPROVEMENTS                  | PERSONAL PROPERTY               | FIXTURES                | TOTAL              |
|                              |                        |                               |                                 |                         |                    |
|                              |                        |                               |                                 |                         |                    |
| f another exemption. such as | the church. reliaious. | etc., was allowed this vear o | n a portion of the property des | ribed in the claim. ind | licate the type ar |
|                              | -                      | -                             |                                 | ,                       | 51                 |
| amount of the exemption:     | (type)                 | \$(amount)                    |                                 |                         |                    |
|                              |                        | By                            |                                 |                         |                    |
|                              |                        |                               | (Assessor or designee)          |                         | (date)             |