EF-267-A-R19-0617-55000207-1

BOE-267-A (P1) REV. 19 (06-17)

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

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.



# Kaenan Whitman **Tuolumne County Assessor - Recorder**

2 South Green Street, Third Floor Sonora, CA 95370 Phone: (209) 533-5535 Fax: (209) 533-5674

Email: assessor@tuolumnecounty.ca.gov

			ame and Mailing Address: ry corrections in ink to the printed name and address.)	Property Location:					
				This organization owns rents.	/leases the real property at this location				
				Property No.: Class:					
rece form A. If B. If C. C D. D	iving to is responding the interior of the int	the e equinolorion orga if ch	organization have a valid Organizational Clearance Certificate (OC	olete, sign and return this claim form to I information. eturn this fo <mark>rm</mark> to the Assessor. Date \ nal Clearance Ce <mark>rtifi</mark> cate, check here nization N <mark>a</mark> me	o the Assessor. A separate claim //acated:				
If yes, enter OCC No and date issued									
	Rea	al pro	operty (land/buildings/improvements) Personal property	☐ Taxable Possessory Interest					
YES	NO		Since January 1, last year:						
			. Has the use on any portion of the property that received an exemp	, ,					
Н	$\vdash$		. Is any portion of this property being used for exempt purposes tha						
Н	$\vdash$		. Is any portion of this property vacant or unused? If yes, since (dat						
Ш	Ш	4.	<ul> <li>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 filed</li> </ul>	fundraising purposes? (Note: Thrift sto with this claim )	ores which are part of a planned,				
			<ol> <li>Is any portion of the property used for living quarters (other than transitional or emergency shelter, low-income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If yes, and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose (see "Housing" on reverse) or, if living quarters associated with a rehabilitation program, submit BOE-267-R.</li> </ol>						
			6. Is this property used as low-income housing? If <b>yes</b> , and the property is owned by a nonprofit organization or eligible limited liability company, submit BOE-267-L. If <b>yes</b> , and the property is owned by a limited partnership, submit BOE-267-L1.						
Ш	Ш	7.	. Is this property used as a housing for the elderly or handicapped?	? <b>If yes, s</b> ubmit BOE-26 <b>7-H</b> unless ca ed to sections 202_231_236, or 811 o	re or services are provided or the of the Federal Public Laws				
		8.	property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.  8. Do other persons or organizations use any of this property? If yes, submit BOE-267-O if real property is used; for personal property attach 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 not previously provided to the Assessor.						
		9.	9. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If <b>yes</b> , see "Unrelated Income" on the reverse.						
Ш	Ш	10.	<ul> <li>Have the organization's income and/or expenses increased by m recent and the prior year's complete financial statements along with</li> </ul>		f <b>yes</b> , attach a copy of your most				
		11.	Is there any equipment or property at this location that is leased of and a description of the property. This property may be taxable as	r rented to the claimant? If <b>yes</b> , provide	de the owner's name and address				
NAME	OF PE	l ce	ON TO CONTACT FOR ADDITIONAL INFORMATION (please print)  sertify (or declare) under penalty of perjury under the laws of the Stale including any accompanying statements or documents, is true, corr	te of California that the foregoing and a					
SIGNA	ATURE		CLAIMANT TITLE		PATE				
EMAII	ADDR	ESS							
CIVIAIL	LADDR	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 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 is answered **yes**, 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. (This question is not applicable where the exempt activity is **providing housing**.)

#### USE OF THE PROPERTY BY OTHER ORGANIZATIONS

If question 8 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 9 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	PTION 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)								
		Ву	y(Assessor or design	nee)	(date)					



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