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 file this form with the Assessor by February 15. Orgar



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

-			ne and Mailing Address: (Make necessary corrections in	Property Location:					
	e print	ea	name and address.)		leases the real property of this leastion.				
					leases the real property at this location:				
				Dramarty Na .					
				Property No.: Clas	35.				
receivi	ng the	е е	organization received the Welfare Exemption for all or pa xemption for the property you own at this location, you n ed for each location. The Assessor may contact you for	nust complete, sign and return this claim form	ne location listed above. To continue to the Assessor. A separate claim				
	•		nger seek an exemption at this location, check here, s		e Vacated:				
-			nization is dissolved and therefore no longer needs an Or	-					
C. Che	ck, if	ch	anged within the last year: 📃 🔲 Mailing Address	Organization Name					
			organization have a valid Organizational Clearance Certifi CC No and date issued	<i>icate</i> (OCC) issued by the State Board of Equa	alization? 🗌 Yes 🗌 No				
-			mended the organization's formative documents (i.e., arti	icles of incorporation, constitution, trust instru	ment, articles of organization) since				
last yea	ar? [] `	Yes 📃 No 🛛 If yes , please mail a c <mark>op</mark> y of the amendme	ent to the State Board of Equalization, County	-Assessed Properties Division, P.O.				
			acramento, CA 94279-0064. Please include your OCC n		ization is dissolved or the formative				
			re amended, please forward a copy of this page to the Bo	•					
			nation on the reverse side before completing. All questic complete the referenced form. Contact the Assessor in						
			perty that your organization owns at this location:	rany torms referenced below are needed to co					
			perty (land/buildings/improvements)	property 🔄 Taxable Possessory Interes	st line in the second se				
YES N			Since January 1, last year:						
		1.	Have any of the activities or use on any portion of the pro of the change in activities or use.	operty that received an exemption last year cha	anged? If yes, attach an explanation				
		2.	Is any portion of this property being used for exempt pur	poses that was not being used in that manner	last year?				
		3.	Is any portion of this property vacant or unused? If yes, since (date) Area (sq.ft.)						
			s any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planned,						
formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)									
5. Is any portion of the property used for living quarters? If yes, check one:									
			Transitional / emergency shelter						
			Low-income housing (check one)		—				
			Owned by a non-profit organization or eligible li	· · ·					
			Owned by a limited partnership, <u>submit BOE-26</u>						
			 Housing for senior or handicapped, submit BOE-26 government under, but not limited to, sections 202, 	7-H unless care or services are provided or the 231, 236, or 811 of the Federal Public Laws.	e property is financed by the federal				
			Living quarters associated with a rehabilitation prog	gram, <u>submit BOE-267-R</u>					
			Other - If you claim exemption for this portion, subm with a statement indicating that housing continues to	nit documentation including the occupant's pos to be used for the organization's exempt purpo	sition or role in the organization, se. (See "Housing" on reverse.)				
		6.	Do other persons or organizations use any of this proper a list describing what is used, the name of the user, the previously provided to the Assessor.	ty? If yes , <u>submit BOE-267-0</u> if real property i e amount received by claimant (if any) and a	s used; for personal property attach copy of the lease agreement if not				
		7.	Did this or any portion of this property generate taxable Revenue Code? If yes , see "Unrelated Business Taxabl		fined in section 512 of the Internal				
		8.	Have the organization's income and/or expenses increa recent and the prior year's complete financial statements	used by more than 25 percent since last year? s along with an explanation of increase.	? If yes , attach a copy of your most				
		9.	Is there any equipment or property at this location that is and a description of the property. This property may be to	s leased or rented to the claimant? If yes, prov axable as it is not owned by the claimant.	vide the owner's name and address				
NAME O	F PER	SON	TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE				
	l certi	fv	(or declare) under penalty of perjury under the laws of the	e State of California that the forecoinc and all	information hereon. including				
		,	any accompanying statements or documents, is true						
SIGNATU	JRE OF	- CL	AIMANT	TITLE	DATE				
-									

EMAIL ADDRESS

ASSESSOR'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 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
	-	-			,,
amount of the exemption:	(type)	- Φ(amount)			
		B			
			(Assessor or designee)		(date)