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

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



Keith Taylor ASSESSOR OF VENTURA COUNTY

800 South Victoria Avenue Ventura, CA 93009-1270 (805) 654-2181 assessor.countyofventura.org

the Assessor	ne full exemption, a claimant must complete and file this form with by February 15. Iame and Mailing Address: (Make necessary corrections in ink to the printed)	Property Location:						
name and addi	ress.)	This organization owns rents	/leases the real property at this location:					
		Property No.: Clas	SS:					
receiving the form is requ	ur organization received the Welfare Exemption for all or part of the exemption for the property you own at this location, you must con lired for each location. The Assessor may contact you for addition onger seek an exemption at this location, check here, sign and	nplete, sign and return this claim form al information.	n to the Assessor. A separate claim					
B. If your org	panization is dissolved and therefore no longer needs an Organization	onal Clearance Certificate, check here	e 🗌					
		anization Na <mark>m</mark> e						
If yes, enter	r organization have a valid <i>O<mark>rg</mark>anizational Clearan</i> ce Certificate (OC OCC No and date issued							
last year? Box 942879,	amended the organization's formative documents (i.e., articles of in] Yes	s State Bo <mark>ard of Equalization, C</mark> ounty Note to Assessor's Office: If the organ	-Assessed Properties Division, P.O.					
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.								
	or complete the referenced form. Contact the Assessor if any form roperty that your organization owns at this location:	ns referenced below are needed to c	omplete this application.					
Real p	property (land/buildings/improvements) Personal property	☐ Taxable Possessory Interes	st					
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.							
	 Is any portion of this property being used for exempt purposes th Is any portion of this property vacant or unused? If yes, since (da 	· ·	•					
		,	stores which are part of a planned					
	 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 Is any portion of the property used for living quarters? If yes, che 		stores which are part of a planned,					
	☐ Transitional / emergency shelter							
	Low-income housing (check one)							
	 Owned by a non-profit organization or eligible limited lia 	bility company, <u>submit BOE-267-L</u>						
	Owned by a limited partnership, submit BOE-267-L1							
	Housing for senior or handicapped, submit BOE-267-H unle federal government under, but not limited to, sections 202	., 231, 236, or 811 of the Federal Pub	he property is financed by the lic Laws.					
	Living quarters associated with a rehabilitation program, <u>su</u>							
	Other - If you claim exemption for this portion, submit doc organization, with a statement indicating that housing (See "Housing" on reverse.)		_ • •					
	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	s , <u>submit BOE-267-O</u> if real property it received by claimant (if any) and a	is used; for personal property attach copy of the lease agreement if not					
	previously provided to the Assessor. 7. Did this or any portion of this property generate taxable "unrela Revenue Code? If yes , see "Unrelated Business Taxable Income		efined in section 512 of the Internal					
□ □ 8	Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase.							
	 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 , prosit is not owned by the claimant.						
NAME OF PERS	ON TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE					
I certif	fy (or declare) under penalty of perjury under the laws of the State o any accompanying statements or documents, is true, correct							
SIGNATURE OF		and complete to the best of my know	DATE					

Reason(s) for Denial:

Approved: ALL PART Denied



EMAIL ADDRESS

ASSESSOR'S USE ONLY

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)						
	By(Assessor or designee)			nee)	(date)			

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