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. Organization Name and Mailing Address: (*Make necessary corrections in* 



Stephen S. Duckels Yuba County Assessor 915 8th Street, Suite 101 Marysville, CA 95901-5273 Phone: (530) 749-7820

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	-330		
	-990	R'S USE ONLY Approved: ALL PART	Denied Reason(s) for Denial:
EMAIL ADDF	RESS		
•			
SIGNATURE	OF CL	any accompanying statements or documents, is true, corre	ct and complete to the best of my knowledge and belief.
l ce	ertify	/ / / / /	of California that the foregoing and all information hereon, including
			( )
IAME OF P	ERSON	TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE
	9.	Is there any equipment or property at this location that is lease and a description of the property. This property may be taxable	d or rented to the claimant? If <b>yes</b> , provide the owner's name and ad
	8.	Have the organization's income and/or expenses increased by recent and the prior year's complete financial statements along	/ more than 25 percent since last year? If <b>yes</b> , attach a copy of your with an explanation of increase.
		Revenue Code? If yes, see "Unrelated Business Taxable Inco	<i>me</i> " on the reverse.
	7	previously provided to the Assessor. Did this or any portion of this property generate taxable "unre	elated business taxable income," as defined in section 512 of the In
	6.	a list describing what is used, the name of the user, the amou	res, <u>submit BOE-267-O</u> if real property is used; for personal property a unt received by claimant (if any) and a copy of the lease agreement
	-	with a statement indicating that housing continues to be us	sed for the organization's exempt purpose. (See "Housing" on reverse
			umentation including the occupant's position or role in the organization
		government under, but not limited to, sections 202, 231, 2	36, or 811 of the Federal Public Laws.
		Housing for senior or handicapped, submit BOE-267-H un	less care or services are provided or the property is financed by the fe
		<ul> <li>Owned by a limited partnership, <u>submit BOE-267-L1</u></li> </ul>	,,,, <u></u>
		Owned by a non-profit organization or eligible limited	liability company, submit BOE-267-L
		<ul> <li>Transitional / emergency shelter</li> <li>Low-income housing (check one)</li> </ul>	
	5.	Is any portion of the property used for living quarters? If yes, c	neck one:
		formal rehabilitation program may be exempt if BOE-267-R is f	iled with this claim.)
	4.	Is any portion of this property used as a retail outlet or for oth	er fundraising purposes? (Note: Thrift stores which are part of a play
		Is any portion of this property being used for exempt purposes Is any portion of this property vacant or unused? If yes, since (	с ,
	2	of the change in activities or use.	that was not being used in that manner last year?
		Have any <mark>of the activities or use on any portion</mark> of the property t	hat received an exemption last ye <mark>ar</mark> changed? If ye <mark>s,</mark> attach an explar
ES NO		perty (land/buildings/improvements) Personal proper Since January 1, last year:	ty Taxable Possessory Interest
		perty that you <mark>r</mark> organization <b>owns</b> at this location: perty (land/buildings/improvements)	
ittachme	ent or	complete the referenced form. Contact the Assessor if any for	orms referenced below are needed to complete this application.
		e amended, please forward a copy of this page to the Board of nation on the reverse side before completing. All questions m	Equalization. ust be answered. If the answer to any question is "YES," explain
3ox 9428	79, S	acramento, CA 94279-0064. Please include your OCC number	. Note to Assessor's Office: If the organization is dissolved or the form
ast year?	· 🗆 ۲	∕es	he State Board of Equalization, County-Assessed Properties Division,
		CC No and date issued	f incorporation, constitution, trust instrument, articles of organization)
		rganization have a valid Organizational Clearance Certificate (	DCC) issued by the State Board of Equalization?
C. Check	, if ch	anged within the last year: 🛛 🗍 Mailing Address 🔄 Or	rganization Name
B. If your	orgar	ization is dissolved and therefore no longer needs an Organiza	ational Clearance Certificate, check here
A. If you r	no lon	ger seek an exemption at this location, check here, sign an	d return this form to the Assessor. Date Vacated:
orm is r	equir	ed for each location. The Assessor may contact you for additio	onal information.
ast year	your	organization received the Welfare Exemption for all or part of the	ne property your organization owns at the location listed above. To cor complete, sign and return this claim form to the Assessor. <b>A separate</b>
			Property No.: Class:
			This organization owns rents/leases the real property at this lo

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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	E ONLY			
		ASSESSED VA	LUES			
ITEM	TOTAL 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, inc	licate the type ar	
	-	-			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
amount of the exemption:	(type)	- Φ(amount)				
		B	l			
	(Assessor or des			nee) (date)		