BOE-267-A (P1) REV. 22 (05-21)

printed name and address.)

# 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 ink to the



Arnold Gross Jr. Colusa County Assessor 547 Market St., Suite 101 Colusa, CA 95932 (530) 458-0450

			Property Location:					
		r	This organization owns	rents/leases the real property at this loca				
			Property No.:	Class:				
receiving the ex	organization received the Welfare Exer kemption for the property you own at the transformer of the property source of the transformer of transformer of the transformer of	nis location, you <b>must</b> compl	ete, sign and return this cla	ns at the location listed above. To contin im form to the Assessor. <b>A separate cla</b>				
•		, ,		or. Date Vacated:				
-	ization is dissolved and therefore no lo	-						
	° , _		ization Name					
f <b>yes</b> , enter O	rganization have a valid <i>Organizationa</i> CC No and d	ate issued						
ast year? () \ Box 942879, Sa documents wer Read the inforn attachment or	Yes	y of the amendment to the S clude your OCC number. Not his page to the Board of Equ leting. <b>All questions must l</b> act the Assessor if any forms	tate Board of Equalization, te to Assessor's Office: If the alization. <b>be answered. If the answe</b>	at instrument, articles of organization) sin County-Assessed Properties Division, P e organization is dissolved or the format or to any question is "YES," explain in led to complete this application.				
	perty (land/buildings/improvements)	Personal property	Taxable Possessory	/ Interest				
	Since January 1, last year:							
	Have any of the activities or use on any of the change in activities or use.	<sup>,</sup> portion of the property that i	received an exemption last y	/ear changed? If yes, attach an explanat				
	Is any portion of this property being us		U					
	Is any portion of this property vacant o	• • •	,					
4.	ls any portion of this property used as formal rehabilitation program may be e	a retail outlet or for other fu xempt if BOE-267-R is filed	undraising purposes? ( <b>Note</b> with this claim.)	: Thrift stores which are part of a planne				
5.	Is any portion of the property used for	iving quarters? If yes, check	one:					
	Transitional / emergency shelter							
	Low-income housing (check one)							
	Owned by a non-profit organi	-	ity company, <u>submit BOE-2</u>	<u>67-L</u>				
	Owned by a limited partnersh							
	government under, but not limited	to, sections 202, 231, 236, (	care or services are provide or 811 of the Federal Public	ed or the property is financed by the fede Laws.				
	Living quarters associated with a rehabilitation program, <u>submit BOE-267-R</u>							
	Other - If you claim exemption for with a statement indicating that he	Other - If you claim exemption for this portion, submit documentation including the occupant's position or role in the organization, with a statement indicating that housing continues to be used for the organization's exempt purpose. (See "Housing" on reverse.)						
	Do other persons or organizations use a list describing what is used, the nan previously provided to the Assessor.	any of this property? If <b>yes,</b> the of the user, the amount r	<u>submit BOE-267-O</u> if real pr eceived by claimant (if any)	operty is used; for personal property atta ) and a copy of the lease agreement if r				
7.	Did this or any portion of this property Revenue Code? If <b>yes</b> , see <i>"Unrelated</i>	generate taxable "unrelate <i>Income</i> " on the reverse.	d business taxable income,	as defined in section 512 of the Intern				
8.	Have the organization's income and/o recent and the prior year's complete fir	rganization's income and/or expenses increased by more than 25 percent since last year? If <b>yes</b> , attach a copy of your mos the prior year's complete financial statements along with an explanation of increase.						
9.	Is there any equipment or property at t and a description of the property. This	his location that is leased or property may be taxable as i	rented to the claimant? If <b>y</b> t is not owned by the claima	<b>es</b> , provide the owner's name and addre int.				
AME OF PERSON	TO CONTACT FOR ADDITIONAL INFORMATION	(please print)		DAYTIME TELEPHONE				
				( )				
	or declare) under penalty of perjury un any accompanying statements or c							
GIGNATURE OF CL	AIMANT	TITLE		DATE				
EMAIL ADDRESS		I						
ASSESSO	R'S USE ONLY Approv	ed: 🗌 ALL 🗌 PART 🗌	Denied Reason(s) for	Denial:				

BOE-267-A (P2) REV. 22 (05-21)

## **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 USE ONLY									
		A55E550K 5 US	SE UNLY						
		ASSESSED VA	LUES						
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 o	n a portion of the property des	ribed in the claim, inc	dicate the type and				
	-	-		,	51				
amount of the exemption:	(type)	Ф (amount)							
		By							
			(Assessor or designee)		(date)				