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



Robert Menvielle Imperial County Assessor

940 W. Main Street Suite 115 El Centro, CA 92243 Main Office: (442) 265-1300 Website: assessor.imperialcounty.org

ink to	the pri	inted	name and address.)	Property Location:				
				This organization owns rents/leases the	real property at this location:			
				Property No.: Class:				
recei	iving t	the e	r organization received the Welfare Exemption for all or part of the exemption for the property you own at this location, you must correct for each location. The Assessor may contact you for additional terms of the second se	omplete, sign and return this claim form to the Ass	listed above. To continue essor. A separate claim			
A. If	you n	o lo	nger seek an exemption at this location, check here 🔲, sign an	d return this form to the Assessor. Date Vacated:				
B. If	your o	orga	nization is dissolved and therefore no longer needs an Organiza	tional Clearance Certificate, check here 🗌				
C. C	heck,	if cł	nanged within the last year: 🖳 Mailing Address 🦳 Or	ganization Name				
D. D	oes y	our	organization have a valid <i>Organizational Clearance Certificate</i> (0	CC) issued by the State Board of Equalization?	Yes No			
-			CC No and date issued	incorporation constitution trust instrument orticl	as of organization) since			
last y	/ear?		mended the organization's formative documents (i.e., articles of Yes No If yes , please mail a copy of the amendment to the Sacramento, CA 94279-0064. Please include your OCC number.	ne State Board of Equalization, County-Assessed	Properties Division, P.O.			
			re amended, please forward a copy of this page to the Board of					
			mation on the reverse side before completing. All questions m					
			r complete the referenced form. Contact the Assessor if any for operty that your organization owns at this location:	orms referenced below are needed to complete this	s application.			
	•	•	operty (land/buildings/improvements)	y 🗌 Taxable Possessory Interest				
YES	NO		Since January 1, last year:					
		1.	Have any of the activities or use on any portion of the property t of the change in activities or use.	hat received an exemption last year changed? If ye	es, attach an explanation			
			Is any portion of this property being used for exempt purposes	•				
			s 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, ormal 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, ch	eck one:				
			Transitional / emergency shelter					
			Low-income housing (check one)					
				Owned by a non-profit organization or eligible limited liability company, submit BOE-267-L				
			Owned by a limited partnership, <u>submit BOE-267-L1</u>					
			government under, but not limited to, sections 202, 231, 2	r handicapped, <u>submit BOE-267-H</u> unless care or services are provided or the property is financed by the federal but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.				
			Living quarters associated with a rehabilitation program, s					
_	_		with a statement indicating that housing continues to be us	 If you claim exemption for this portion, submit documentation including the occupant's position or role in the organization, statement indicating that housing continues to be used for the organization's exempt purpose. (See "Housing" on reverse.) 				
		6. Do other persons or organizations use any of this property? If yes , <u>submit BOE-267-0</u> 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.						
		7. 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 yes, see "Unrelated Business Taxable Income" on the reverse.						
		8.	Have the organization's income and/or expenses increased by recent and the prior year's complete financial statements along	organization's income and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your most d the prior year's complete financial statements along with an explanation of increase.				
		9.	Is there any equipment or property at this location that is lease and a description of the property. This property may be taxable		ner's name and address			
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TE	LEPHONE			
	l ce	rtify	(or declare) under penalty of perjury under the laws of the State any accompanying statements or documents, is true, corre-					
SIGN/	ATURE	OF C	LAIMANT TITLE	DATE				
EMAIL	ADDR	ESS						





Approved:

BOE-267-A (P2) REV. 23 (05-22)

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	тоти	AL ASSESSED VALUE OF:								
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL					
ITEM	EXEMPTION ALLOWED									
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL					
If another exemption, such as	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 ar									
amount of the exemption:	(type)	φ(amount)								
		By								
			(Assessor or designee)		(date)					