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



Kristine Lee Kings County Assessor 1400 W. Lacey Blvd. Hanford, CA 93230 559-852-2486 Fax: 559-582-2794

		Property Location:				
		This organization owns rents/leases the real property at this local				
		Property No.: Class:				
eceiving the	e exemption for the property you own at the	nption for all or part of the property your organization owns at the location listed above. To contir is location, you must complete, sign and return this claim form to the Assessor. A separate cla				
orm is ree	uired for each location. The Assessor ma	ay contact you for additional information.				
A. If you no	longer seek an exemption at this location,	check here 🔲, sign and return this form to the Assessor. Date Vacated:				
3. If your o	ganization is dissolved and therefore no lo	nger needs an Organizational Clearance Certificate, check here 🗌				
C. Check, i	changed within the last year:	ailing Address 🛛 Organization Name				
). Does vo	ur organization have a valid Organizational	Clearance Certificate (OCC) issued by the State Board of Equalization?				
	OCC No and da					
ast year? Box 94287 locuments Read the ir I ttachmen dentify the	Yes No If yes , please mail a copy , Sacramento, CA 94279-0064. Please inc were amended, please forward a copy of th formation on the reverse side before compl	eting. All questions must be answered. If the answer to any question is "YES," explain in act the Assessor if any forms referenced below are needed to complete this application.				
ES NO	Since January 1, last year:					
	1. Have any of the activities or use on any of the change in activities or use.	portion of the property that received an exemption last year changed? If yes, attach an explanat				
	2. Is any portion of this property being use	ed for exempt purposes 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.)				
	 Is any portion of this property used as formal rehabilitation program may be ex 	a retail outlet or for other fundraising purposes? (Note : Thrift stores which are part of a plann xempt if BOE-267-R is filed with this claim.)				
	5. Is any portion of the property used for li	iving quarters? If yes, check one:				
	Transitional / emergency shelter					
	Low-income housing (check one)					
	Owned by a non-profit organiz	zation or eligible limited liability company, submit BOE-267-L				
	Owned by a limited partnershi	ip, <u>submit BOE-267-L1</u>				
	 Housing for senior or handicapped government under, but not limited 	I <u>, submit BOE-267-H</u> unless care or services are provided or the property is financed by the fede to, sections 202, 231, 236, or 811 of the Federal Public Laws.				
		rehabilitation program, <u>submit BOE-267-R</u>				
	with a statement indicating that ho	this portion, submit documentation including the occupant's position or role in the organization, using 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 nam previously provided to the Assessor. 	any of this property? If yes, <u>submit BOE-267-0</u> if real property is used; for personal property atta te of the user, the amount received by claimant (if any) and a copy of the lease agreement if				
	1 21	generate taxable "unrelated business taxable income," as defined in section 512 of the Inter <i>Income</i> " on the reverse.				
	 Have the organization's income and/or recent and the prior year's complete fin 	ave the organization's income and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your most cent and the prior year's complete financial statements along with an explanation of increase.				
	Is there any equipment or property at the and a description of the property. This property.	his location that is leased or rented to the claimant? If yes , provide the owner's name and addro property may be taxable as it is not owned by the claimant.				
IAME OF PEF	SON TO CONTACT FOR ADDITIONAL INFORMATION ((please print) DAYTIME TELEPHONE				
l cer		der the laws of the State of California that the foregoing and all information hereon, including ocuments, is true, correct and complete to the best of my knowledge and belief.				
	F CLAIMANT	TITLE DATE				
MAIL ADDRE	3S					
	SOR'S USE ONLY					
ACCE	SOR S USE ONLY Approve	ed: 🔲 ALL 🛄 PART 🛄 Denied Reason(s) for Denial:				
ASSE						
ASSE						

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.

		1005000000			
		ASSESSOR'S 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, e	etc., was allowed this year o	n a portion of the property des	ribed in the claim, inc	licate the type and
	-				
amount of the exemption:	(type)	φ(amount)			
		B	/		
			(Assessor or designee)		(date)