EF-267-A-R23-0522-17000108-1

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



Richard Ford County Assessor-Recorder

Lake County Courthouse 255 North Forbes Street Lakeport, CA 95453 Assessor's Office Phone: 707-263-2302 Recorder's Office Phone: 707-263-2293 Fax: 707-263-3703

| | | | me and Mailing Address: (Make necessary corrections in name and address.) | Property Location: | | | | | | | |
|--------------------------------|---|--|---|--|---|--|--|--|--|--|--|
| | | | · · · · · · · · · · · · · · · · · · · | This organization owns rents/le | eases the real property at this location | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | Property No.: Class | s: | | | | | | |
| Loot | voor | /OLLI | organization received the Welfare Exemption for all or part of the | po proporty your organization owns at the | a location listed shows. To continue | | | | | | |
| recei | ving t | he e | exemption for the property you own at this location, you must cover for each location. The Assessor may contact you for addition. | omplete, sign and return this claim form t | to the Assessor. A separate claim | | | | | | |
| A. If | A. If you no longer seek an exemption at this location, check here, sign and return this form to the Assessor. Date Vacated: | | | | | | | | | | |
| B. If | your c | orga | nization is dissolved and therefore no longer needs an Organiza | tional Clearance Certificate, check here | | | | | | | |
| C. C | neck, | if ch | nanged within the last year: Mailing Address Or | ganization Name | | | | | | | |
| | D. Does your organization have a valid <i>Organizational Clearance Certificate</i> (OCC) issued by the State Board of Equalization? Yes No If yes , enter OCC No and date issued | | | | | | | | | | |
| Box s docu Read attac | ear? 94287 ments I the ii hmer ify the | 9, S s we nfor nt o | mended the organization's formative documents (i.e., articles of Yes No If yes, please mail a copy of the amendment to the facramento, CA 94279-0064. Please include your OCC numbers are amended, please forward a copy of this page to the Board of the mation on the reverse side before completing. All questions must be referenced form. Contact the Assessor if any for the perty that your organization owns at this location: Operty (land/buildings/improvements) Personal property | ne State Board of Equalization, County-A Note to Assessor's Office: If the organiz Equalization. ust be answered. If the answer to any orms referenced below are needed to con | Assessed Properties Division, P.O. zation is dissolved or the formative question is "YES," explain in an mplete this application. | | | | | | |
| YES | NO | • | Since January 1, last year: | , axazio i eccessi, interest | | | | | | | |
| | | 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 char | nged? If yes, attach an explanation | | | | | | |
| | | | Is any portion of this property being used for exempt purposes that was not being used in that manner last year? | | | | | | | | |
| | | | 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, | | | | | | | | |
| Ш | | 4. | formal rehabilitation program may be exempt if BOE-267-R is fi | er fundraising purposes? (Note : Thrift silled with this claim.) | tores which are part of a planned, | | | | | | |
| | | 5. | Is any portion of the property used for living quarters? If yes, ch | neck 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> Housing for senior or handicapped, <u>submit BOE-267-H</u> unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws. | | | | | | | |
| | | | | | | | | | | | |
| | | | Living quarters associated with a rehabilitation program, so Other - If you claim exemption for this portion, submit doci | | ition or role in the organization | | | | | | |
| | | | with a statement indicating that housing continues to be us | sed for the organization's exempt purpos | se. (See "Housing" on reverse.) | | | | | | |
| Ш | Ш | 6. Do other persons or organizations use any of this property? If yes , submit BOE-267-O if real property is used; for personal property attact 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 no previously provided to the Assessor. | | | | | | | | | |
| | | 7. | Did this or any portion of this property generate taxable "unre Revenue Code? If yes , see "Unrelated Business Taxable Incol | | ined 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 | | | | | | |
| П | П | ۵ | recent and the prior year's complete financial statements along Is there any equipment or property at this location that is lease | • | ide the ewner's name and address | | | | | | |
| | | 9. | and a description of the property. This property may be taxable | as it is not owned by the claimant. | ue the owner's name and address | | | | | | |
| NAME | OF PE | RSO | N TO CONTACT FOR ADDITIONAL INFORMATION (please print) | ı | DAYTIME TELEPHONE | | | | | | |
| | 1.00 | rtify | (or declare) under penalty of perjury under the laws of the State | of California that the foregoing and all in | () | | | | | | |
| | 1 00 | luly | any accompanying statements or documents, is true, corre | | | | | | | | |
| SIGNA | TURE | OF C | LAIMANT | | DATE | | | | | | |
| EMAIL | ADDRI | ESS | ı | | | | | | | | |
| | | | | | | | | | | | |
| | CCE | ~~~ | OR'S USE ONLY Approved: ALL PART | Denied Reason(s) for Denial: | | | | | | | |



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 USE ONLY | | | | | | | | | | |
|---|--------|--------------------|-------------------|----------|-------|--|--|--|--|--|
| ASSESSED VALUES | | | | | | | | | | |
| ITEM | TOTAL | ASSESSED VALUE OF: | | | | | | | | |
| | LAND | IMPROVEMENTS | PERSONAL PROPERTY | FIXTURES | TOTAL | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| ITEM | EXEMP | ION 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 desi | | | nee) | (date) | | | | | | |



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