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 Organiz



MERCED COUNTY MATT H. MAY, ASSESSOR

2222 M STREET MERCED, CA 95340 TELEPHONE (209) 385-7631 FAX (209) 725-3956 www.co.merced.ca.us\assessor

			me and Mailing Address: (Make necessary corrections in name and address.)	Property Location:					
	the phi	mea			/leases the real property at this location				
					sicuses the real property at this location				
				Property No.: Cla	SS:				
rece	iving t	he e	r organization received the Welfare Exemption for all or p exemption for the property you own at this location, you r red for each location. The Assessor may contact you fo	must complete, sign and return this claim form	he location listed above. To continue n to the Assessor. A separate claim				
A. If	you no	o loi	nger seek an exemption at this location, check here 🦲,	sign and return this form to the Assessor. Dat	e Vacated:				
	-		nization is dissolved and therefore no longer needs an O	-					
	-	-	nanged within the last year:	Organization Name					
	-								
			organization have a valid Organizational Clearance Certino CC No and date issued	ficate (OCC) issued by the State Board of Equ	alization? Yes No				
E. H	ave vo	ou a	mended the organization's formative documents (i.e., and	ticles of incorporation, constitution, trust instru	ment, articles of organization) since				
			Yes No If yes, please mail a copy of the amendme						
			Sacramento, CA 94279-0064. Please include your OCC r		nization is dissolved or the formative				
			re amended, please forward a copy of this page to the B	•					
			mation on the reverse side before completing. All questi r complete the referenced form. Contact the Assessor						
			pperty that your organization owns at this location:	in any forms referenced below are needed to c	omplete this application.				
	-	•	operty (land/buildings/improvements)	property Taxable Possessory Intere	st				
YES	NO		Since January 1, last year:		51				
		1.	Have any of the activities or use on any portion of the proof the change in activities or use.	operty that received an exemption last year ch	anged? If yes, attach an explanation				
		2	Is any portion of this property being used for exempt put	rposes that was not being used in that manne	r last vear?				
			Is any portion of this property vacant or unused? If yes ,		•				
4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note : Thrift stores which are part of a plan formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)									
		э.	Is any portion of the property used for living quarters? If	yes, check one.					
			Transitional / emergency shelter						
			Low-income housing (check one)						
			Owned by a non-profit organization or eligible	limited liability company, <u>submit BOE-267-L</u>					
			Owned by a limited partnership, <u>submit BOE-2</u>	<u>267-L1</u>					
			Housing for senior or handicapped, <u>submit BOE-26</u> government under, but not limited to, sections 202,	<u>37-H</u> unless care or services are provided or th , 231, 236, or 811 of the Federal Public Laws.	e property is financed by the federal				
			Living quarters associated with a rehabilitation pro	gram, <u>submit BOE-267-R</u>					
			Other - If you claim exemption for this portion, subr with a statement indicating that housing continues	her - If you claim exemption for this portion, submit documentation including the occupant's position or role in the organization, th a 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 prope a list describing what is used, the name of the user, th previously provided to the Assessor.	rtv? If ves. submit BOE-267-O if real property	is used: for personal property attach				
		7.	Did this or any portion of this property generate taxable Revenue Code? If yes , see <i>"Unrelated Business Taxab</i>	le "unrelated business taxable income," as de	efined in section 512 of the Internal				
		8.	Have the organization's income and/or expenses increa	ased by more than 25 percent since last year	? If yes , attach a copy of your most				
		9.	recent and the prior year's complete financial statement Is there any equipment or property at this location that i	is leased or rented to the claimant? If yes, pro	vide the owner's name and address				
			and a description of the property. This property may be	taxable as it is not owned by the claimant.					
INAME	OF PE	RSUI	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE				
	1.00	rtif.,	(or declare) under penalty of perjury under the laws of th	e State of California that the foregoing and all	information bereon including				
	1 601	ury	any accompanying statements or documents, is true						
SIGN	ATURE (OF C	LAIMANT	TITLE	DATE				

EMAIL ADDRESS

ASSESSOR'S USE ONLY

ALL PART Denied Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



Approved:

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							
		A33E330K 3 03							
		ASSESSED VA	LUES						
ITEM	ΤΟΤΑΙ	LASSESSED VALUE OF:							
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL				
ITEM	EXEM	PTION ALLOWED	TION ALLOWED						
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL				
f 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)	φ(amount)							
		B	y						
			(Assessor or desig	nee)	(date)				