EF-267-A-R23-0522-25000138-1

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



Kristen DePaul **Modoc County Assessor**

204 Sout Court Street, Suite 106 Alturas, CA 96101 Phone: (530) 233-6218 Fax: (530) 233-6237 assessor@co.modoc.ca.us

			ith the Assessor by February 15.						
_			me and Mailing Address: (Make necessary corrections in name and address.)	Property Location:					
IIIK LO	ine pri	meu	name and address.)	This organization owns rents/leases the real p	roperty at this location				
				This organization with the real p	Toperty at this location.				
				Property No.: Class:					
recei	ving t	he e	organization received the Welfare Exemption for all or part of the exemption for the property you own at this location, you must corted for each location. The Assessor may contact you for addition	property your organization owns at the location listed nplete, sign and return this claim form to the Assessor					
		•	nger seek an exemption at this location, check here, sign and						
	-		nization is dissolved and therefore no longer needs an Organizati						
	•	·		· —					
	-			anization Name					
			organization have a valid <i>Organizational Clearance Certificate</i> (Or ICC No and date issued	CC) issued by the State Board of Equalization?	es No				
last y Box s docu Read attac	ear? 94287 ments the i hmei	79, Son service products of the products of th	mended the organization's formative documents (i.e., articles of it Yes No If yes, please mail a copy of the amendment to the facramento, CA 94279-0064. Please include your OCC number. It is amended, please forward a copy of this page to the Board of Emation on the reverse side before completing. All questions must complete the referenced form. Contact the Assessor if any for a perty that your organization owns at this location: Operty (land/buildings/improvements) Personal property	e State Board of Equalization, County-Assessed Prope Note to Assessor's Office: If the organization is dissolv Equalization. st be answered. If the answer to any question is "Y ams referenced below are needed to complete this appli-	erties Division, P.O. red or the formative (ES," explain in an				
YES		•	Since January 1, last year:						
		1.	Have any of the activities or use on any portion of the property th of the change in activities or use.	at received an exemption last year changed? If yes, att	ach an explanation				
		2.	Is any portion of this property being used for exempt purposes the	nat was not being used in that manner last year?					
			Is any portion of this property vacant or unused? If yes, since (d.						
		4.	Is any portion of this property used as a retail outlet or for othe formal rehabilitation program may be exempt if BOE-267-R is file	r fundraising purposes? (Note : Thrift stores which are ed with this claim.)	part of a planned,				
		5.	Is any portion of the property used for living quarters? If yes, che	eck one:					
			Transitional / emergency shelter						
			Low-income housing (check one)						
			Owned by a non-profit organization or eligible limited lia	ability company, submit BOE-267-L					
			Owned by a limited partnership, submit BOE-267-L1						
			Housing for senior or handicapped, submit BOE-267-H unle	ess care or services are provided or the property is fina	nced by the federal				
			government under, but not limited to, sections 202, 231, 23	6, or 811 of the Federal Public Laws.	noca by the leactar				
			Living quarters associated with a rehabilitation program, su	bmit BOE-267-R					
			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.)						
		6.	Do other persons or organizations use any of this property? If ye a list describing what is used, the name of the user, the amour previously provided to the Assessor.	s, <u>submit BOE-267-O</u> if real property is used; for person treceived by claimant (if any) and a copy of the leas	onal property attach se agreement if not				
		7.	Did this or any portion of this property generate taxable "unrela Revenue Code? If yes , see "Unrelated Business Taxable Incom		512 of the Internal				
		8.		es increased by more than 25 percent since last year? If yes , attach a copy of your most					
		9.	Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable a	or rented to the claimant? If yes, provide the owner's	name and address				
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHO	NE				
			. , ,	()					
	l ce	rtify	(or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct						
SIGNA	TURF	OF C	LAIMANT TITLE	DATE					
	0, 1	J. J		5/112					
EMAIL	.ADDR	ESS							

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Reason(s) for Denial:

Approved: ALL PART Denied



ASSESSOR'S USE ONLY

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	EXEMPTION 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 des				nee)	(date)					



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