EF-267-A-R15-0513-50000620-1

BOE-267-A (P1) REV. 15 (05-13)

# 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.

	r by February 15.									
organization N ame and add	lame and Mailing Address: (Make necessary corrections in ink to the ress.)	•	Property Location:							
			This organization	owns	rents/lease	es this location:				
			This organization	owns	remandast	s this location.				
			Property No.:		Class:					
ou <b>must</b> co exemption or	ur organization received the Welfare Exemption for all or part implete, sign and return this claim form to the Assessor. An property at locations for which you have not received or file ger seek an exemption at this location, check here , sign	separate cl ed a claim fo	aim form is requirem, contact the A	uired for e Assessor im	ach locătion.					
,	if your organization is dissolved and therefore no longer nee				ate, check her	e 🗌				
heck, if cha	anged within the last year:   Mailing Address   Corporate	e Name								
	ganization have a valid Organizational Clearance Certificate		ued by the State	Board of Eq	ualization?	Yes No				
	OCC No and date issued									
ear? Yes	nended the organization's formative documents (i.e., articles \( \subseteq \text{No} \) If <b>yes</b> , please mail an endorsed copy of the ame 2879, Sacramento, CA 94279-0064. Please include your OC	endment to th	ne State Board of	Equalization	n, County-Ass	sessed Properties Division,				
	cuments were amended, please forward a copy of this page				_					
	or may ask for additional information. If you do not pro									
	d the information on the reverse side before completing. All "REMARKS" OR ON AN ATTACHMENT. Contact the Asse									
ES NO	Since January 1, last year:	CSSOI IIIIIIICC	natery ii special ii	onno are ne	caca to comp	icic iriis application.				
	1. Has the use on any portion of the property that received a	an exemptio	n last year chang	jed?						
	<ol><li>Is any portion of this property being used for exempt purp</li></ol>		•		,	?				
	3. Is any portion of this property vacant or unused? If <b>yes</b> , s									
	formal rehabilitation program may be exempt if BOE-267	ny portion of this property used as a retail outlet or for other fundraising purposes? ( <b>Note</b> : Thrift stores which are part of a planned, nal 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 (other than low-income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If yes, and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose (see Housing on reverse) or, if living quarters associated with a rehabilitation program, submit BOE-267-R.									
	this property used as low-income housing? If <b>yes</b> , and the property is owned by a nonprofit organization or eligible limited liability mpany, BOE-267-L must be submitted. If <b>yes</b> and the property is owned by a limited partnership, BOE-267-L1 must be submitted.									
	Is this property used as a facility for the elderly or handicapped? If <b>yes</b> , BOE-267-H must be submitted unless care or services are provided or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws.									
8	<ol> <li>Do other persons or organizations use any of this proper square footage used. (See Owner/Operator on reverse.)</li> </ol>	Do other persons or organizations use any of this property? If yes, please provide a list including the name of user, frequency of use and								
	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 <b>yes</b> , see "Unrelated Income" on the reverse.									
☐ ☐ 10	Have the organization's income and/or expenses increased by more than 25 percent since last year? If <b>yes</b> , attach a copy of your most recent and the prior year's complete financial statements.									
☐ ☐ 1 <sup>′</sup>	Is there any equipment or property at this location that is leased or rented to the claimant? If <b>yes</b> , provide the owner's name and address and a description of the property. This property is taxable as it is not owned by the claimant.									
EMARKS (attac	ch separate sheet if necessary)		•							
AME OF PERS	ON TO CONTACT FOR ADDITIONAL INFORMATION (please print)				DAYTIME 1	FELEPHONE				
I certif	fy (or declare) under penalty of perjury under the laws of the any accompanying statements or documents, is true,	State of Ca	lifornia that the fo	pregoing an	d all information	on hereon, including d belief.				
IGNATURE OF		TITLE		,	DATE					
MAIL ADDRES	S									
	ASSESS	OR'S USE	ONLY							
approved:	☐ ALL ☐ PART ☐ Denied Reason(s) for Denial:									
.pp. 5 v cu.										

Don H. Gaekle

**Stanislaus County Assessor** 

Phone: (209) 525-6461 • Fax: (209) 525-6586

1010 Tenth Street, Suite 2400

www.stancounty.com/assessor

Modesto, CA 95354-0863

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



#### **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.

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. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

## **ORGANIZATIONAL CLEARANCE CERTIFICATE**

According to statutory provisions, the Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* issued 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 *Organizational Clearance Certificates* is available on the Board's website at *www.boe.ca.gov* and can be accessed through 1) Property Taxes, 2) Welfare and Veteran's Organization Exemption, 3) List of Eligible Organizations. You may also contact the Board at 916-274-3430.

#### HOUSING

If question 5 is answered **yes**, 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. (This question is not applicable where the exempt activity **is providing housing**.)

# OWNER/OPERATOR

An organization that uses property belonging to another exempt organization must file and qualify for the exemption if it uses the property **more than once a week**. If that organization does not file and qualify, the owner organization will lose its exemption on any part of their property used by the non-qualifying organization. If an operator (non-owner) of the property files late, the part of the property used by that organization is subje&c to late filing. An organization that uses the property **once a week or less** does not need to file the Welfare Exemption Claim, but must provide evidence of exempt status under section 501 (C)(3) or 501 (C)(4) of the Internal Revenue Code **or** sections 23701d or 23701f of the California Revenue and Taxation Code.

#### **UNRELATED BUSINESS TAXABLE INCOME**

If question 9 is answered yes, you must attach the following to the claim:

- the organization's information and tax returns, including form 990T, 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.

## **SIGNATURE**

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor.

ASSESSOR'S USE ONLY														
ASSESSED VALUES														
ITEM	TOTAL ASSESSED VALUE OF:				EXEMPTION ALLOWED ON:									
ITEM	LAND	IMP	PERS. PROP	TOTAL	LAND	IMP	PERS. PROP	TOTAL						
If an all an arrange and a said					- • • • • • • • • •	4								
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)		(amo	unt)								
	Ву													
	(Assessor or designee)							(date)						

