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

Shanna White **County Clerk-Recorder-Assessor** P.O. Box 1255 Weaverville, CA 96093 Phone: (530) 623-1257 Fax: (530) 623-8398 assessor@trinitycounty.org

Orgar	nizatior	Nar	ith the Assessor by February 15. ne and Mailing Address: (Make necessary corrections in	Property Location:					
	the ph	nea	name and address.)		/leases the real property at this location:				
				Branatty No.					
				Property No.: Clas					
recei	ving t	he e	organization received the Welfare Exemption for all or part exemption for the property you own at this location, you <b>n</b> ed for each location. The Assessor may contact you for	nust complete, sign and return this claim form					
A. If	you n	o lor	nger seek an exemption at this location, check here $\Box$ , s	sign and return this form to the Assessor. Date	e Vacated:				
B. If	your c	orgai	nization is dissolved and therefore no longer needs an Or	ganizational Clearance Certificate, check here	e 🗌				
C. C	heck,	if ch	anged within the last year: Mailing Address	Organization Name					
			organization have a valid <i>Organizational Clearance Certifi</i>	<i>icate</i> (OCC) issued by the State Board of Equa	alization?				
E. Ha last y Box 9	ave yo vear? 94287	ou a 0 9, S	mended the organization's formative documents (i.e., arti Yes No If <b>yes</b> , please mail a copy of the amendme acramento, CA 94279-0064. Please include your OCC n re amended, please forward a copy of this page to the Bo	ent to the State Board of Equalization, County umber. Note to Assessor's Office: If the organ	-Assessed Properties Division, P.O.				
Read	the i	nfori	mation on the reverse side before completing. All question	ons must be answered. If the answer to an					
			complete the referenced form. Contact the Assessor is perty that your organization owns at this location:	f any forms referenced below are needed to co	omplete this application.				
	•	•	perty (land/buildings/improvements)	property 🗌 Taxable Possessory Interes	st				
YES			Since January 1, last year:						
		1.	Have any of the activities or use on any portion of the pro of the change in activities or use.	operty that received an exemption last year cha	anged? If yes, attach an explanation				
		2. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?							
			Is any portion of this property vacant or unused? If <b>yes</b> ,						
	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 formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)								
		5.		ny 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 li						
			Owned by a limited partnership, <u>submit BOE-26</u>		a property is financed by the federal				
			Housing for senior or handicapped, <u>submit BOE-26</u> government under, but not limited to, sections 202,	231, 236, or 811 of the Federal Public Laws.	e property is linanced by the lederal				
			Living quarters associated with a rehabilitation prog						
			Other - If you claim exemption for this portion, subn with a statement indicating that housing continues t	to be used for the organization's exempt purpo	ose. (See "Housing" on reverse.)				
		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 attach 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 not previously provided to the Assessor.							
		7.	. 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 Business Taxable Income" on the reverse.						
		8.	Have the organization's income and/or expenses increa recent and the prior year's complete financial statements	ome and/or expenses increased by more than 25 percent since last year? If <b>yes</b> , attach a copy of your most omplete financial statements along with an explanation of increase.					
		9.	Is there any equipment or property at this location that is and a description of the property. This property may be t		vide the owner's name and address				
NAME	OF PE	RSON	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE				
	I cei	rtify	(or declare) under penalty of perjury under the laws of the any accompanying statements or documents, is true						
	TURE	OF CI	AIMANT	TITLE	DATE				
EMAIL	ADDR	ESS							

ASSESSOR'S USE ONLY

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Reason(s) for Denial:

Approved: ALL PART Denied

# 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 US	E ONLY					
		ASSESSED VA	LUES					
ITEM	TOTA	LASSESSED VALUE OF:						
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
ITEM	EXEM	IPTION ALLOWED	1		I			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
f another exemption, such as	the church, religious, et	tc., was allowed this year o	n a portion of the property des	ribed in the claim, indi	cate the type and			
amount of the exemption:\$(amount)								
	(type)	φ(amount)						
		B	/					
	(Assessor or designee)		nee)	(date)				