EF-267-A-R23-0522-56000257-1

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 file this form with the Assessor by February 15.
Organization Name and Mailing Address: (Make necessary corrections in



# **Keith Taylor Assessor Of Ventura County**

800 South Victoria Avenue Ventura, CA 93009-1270 (805) 654-2181 assessor.countyofventura.org

ink to the printed na	name and address.)	Property Location:	
		This organization owns rents/	leases the real property at this location
		Property No.: Class	SS:
receiving the ex	organization received the Welfare Exemption for all or part of the temption for the property you own at this location, you <b>must</b> come <b>d for each location</b> . The Assessor may contact you for additional	plete, sign and return this claim form	e location listed above. To continue to the Assessor. <b>A separate claim</b>
A. If you no long	ger seek an exemption at this location, check here $\; \Box$ , sign and ${\sf r}$	eturn this form to the Assessor. Date	e Vacated:
B. If your organi	ization is dissolved and therefore no longer needs an Organizatio	nal Clearance Certificate, check here	
C. Check, if cha	anged within the last year: Mailing Address Orga	nization Name	
	rganization have a valid <i>Organizational Clearance Certificate</i> (OC CC No and date issued	C) issued by the State Board of Equa	alization? Yes No
-	nended the organization's formative documents (i.e., articles of in	corporation constitution trust instrur	ment_articles of organization) since
	es No If <b>yes</b> , please mail a copy of the amendment to the		
	acramento, CA 94279-0064. Please include your OCC number. N		ization is dissolved or the formative
	e amended, please forward a copy of this page to the Board of Ec		, guartian is "VEC " avalain in an
	nation on the reverse side before completing. All questions must complete the referenced form. Contact the Assessor if any form		
	perty that your organization <b>owns</b> at this location:	io referenced below are needed to ee	inplete the appheation.
Real prop	perty (land/buildings/improvements)	☐ Taxable Possessory Interes	et .
YES NO S	Since January 1, last year:	•	
	Have any of the activities or use on any portion of the property tha of the change in activities or use.	t received an exemption last year cha	anged? If yes, attach an explanation
☐ ☐ 2. Is	s any portion of this property being used for exempt purposes that	at was not being used in that manner	last year?
☐ ☐ 3. Is	Is any portion of this property vacant or unused? If yes, since (da	te) Area	(sq.ft.)
4. Is	ls any portion of this property used as a retail outlet or for other formal rehabilitation program may be exempt if BOE-267-R is filed	fundraising purposes? ( <b>Note</b> : Thrift s	stores which are part of a planned,
	Is any portion of the property used for living quarters? If yes, chec	· ·	
	☐ Transitional / emergency shelter		
[	Low-income housing (check one)		
	Owned by a non-profit organization or eligible limited lial	pility company, submit BOE-267-L	
	Owned by a limited partnership, submit BOE-267-L1	, , <u>, , , , , , , , , , , , , , , , , </u>	
	Housing for senior or handicapped, submit BOE-267-H unles government under, but not limited to, sections 202, 231, 236	s care or services are provided or the	e property is financed by the federal
	Living quarters associated with a rehabilitation program, sub		
	Other - If you claim exemption for this portion, submit docum	entation including the occupant's pos	sition or role in the organization,
	with a statement indicating that housing continues to be used		,
a	Do other persons or organizations use any of this property? If <b>yes</b> a list describing what is used, the name of the user, the amount previously provided to the Assessor.	, <u>submit BOE-267-O</u> if real property is received by claimant (if any) and a	s used; for personal property attach copy of the lease agreement if not
	Did this or any portion of this property generate taxable "unrelat Revenue Code? If <b>yes</b> , see <i>"Unrelated Business Taxable Income</i>		fined in section 512 of the Internal
□ □ 8. H	Have the organization's income and/or expenses increased by m recent and the prior year's complete financial statements along wi	ore than 25 percent since last year?	If <b>yes</b> , attach a copy of your most
☐ ☐ 9. Is	is there any equipment or property at this location that is leased of and a description of the property. This property may be taxable as	or rented to the claimant? If <b>yes</b> , prov	vide the owner's name and address
	TO CONTACT FOR ADDITIONAL INFORMATION (please print)	,	DAYTIME TELEPHONE
	γγ		( )
I certify (c	or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct a		
SIGNATURE OF CLA		Joinplote to the best of my knowl	DATE
EMAIL ADDRESS			
1005000		7	
ASSESSOR	R'S USE ONLY Approved: LALL PART	Denied Reason(s) for Denial:	
	THE DOCUMENT IS SUBJECT	TO BUBLIO INOBEOTION	

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#### **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	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)						
		Ву	By		(date)			



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