BOE-267-A (P1) REV. 24 (05-24)

20 CLAIM FOR WELFARE **EXEMPTION (ANNUAL FILING)**



Jesse Salinas Yolo County Assessor

625 Court St, Rm. 104 Woodland, CA 95695 Woodland/Davis (530) 666-8135 West Sacramento (916) 375-6496 Fax (530) 666-8213 assessor@yolocounty.org

the A	ssess ization	or k n Na	full exemption, a claimant must complete and file this form with by February 15. me and Mailing Address: (Make necessary corrections in ink to the printed ss.)	Property Location: This organization owns rents/	/leases the real property at this location:					
				Property No.: Class	SS:					
receiv form	/ing t is re	he e qui r	organization received the Welfare Exemption for all or part of the percent of the property you own at this location, you must come the for each location. The Assessor may contact you for additionance seek an exemption at this location, check here, sign and received.	plete, sign and return this claim form Il information.	to the Assessor. A separate claim					
B. If y	our c	orga	nization is dissolved and therefore no longer needs an Organizatio	nal Clearance Certificate, check here						
C. Ch	eck,	if ch	nanged within the last year: Mailing Address Orga	nization Name						
D. Does your organization have a valid <i>Organizational Clearance Certificate</i> (OCC) issued by the State Board of Equalization? Yes No If yes , enter OCC No and date issued										
last y Box 9 docur <i>Read</i>	ear? 14287 ments the ii	□ '9, S s we nfor	mended the organization's formative documents (i.e., articles of in Yes No If yes , please mail a copy of the amendment to the Sacramento, CA 94279-0064. Please include your OCC number. Note amended, please forward a copy of this page to the Board of Economic on the reverse side before completing. All questions musting complete the referenced form. Contact the Assessor if any form	State Board of Equalization, County- ote to Assessor's Office: If the organ qualization. The answered. If the answer to any	-Assessed Properties Division, P.O. ization is dissolved or the formative y question is "YES," explain in an					
Identi:	•	•	perty that your organization owns at this location: perty (land/buildings/improvements) Personal property	☐ Taxable Possessory Interes	. 4					
YES		ριο	Since January 1, last year:	i Taxable Possessory Interes	51					
		1.	Have any of the activities or use on any portion of the property that of the change in activities or use.	t received an exemption last year cha	anged? If yes, attach an explanation					
			Is any portion of this property being used for exempt purposes that	•						
			Is any portion of this property vacant or unused? If yes, since (date	•						
		4.	Is 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? (Note : Thrift : I with this claim.)	stores which are part of a planned,					
		5.	Is any portion of the property used for living quarters? If yes, chec	k one:						
			Transitional / emergency shelter							
			Low-income housing (check one) Owned by a non-profit organization or eligible limited liab	oility company, <u>submit BOE-267-L</u>						
			Owned by a limited partnership, submit BOE-267-L1							
			Housing for senior or handicapped, <u>submit BOE-267-H</u> unle federal government under, but not limited to, sections 202,	ss care or services are provided or the 231, 236, or 811 of the Federal Pub	ne property is financed by the lic Laws.					
			Living quarters associated with a rehabilitation program, sul	bmit BOE-267-R						
			Other - If you claim exemption for this portion, submit docu organization, with a statement indicating that housing c (See "Housing" on reverse.)							
		6.	Do other persons or organizations use any of this property? If yes 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 i received by claimant (if any) and a	s used; for personal property attach copy of the lease agreement if not					
		7.	Did this or any portion of this property generate taxable "unrelat Revenue Code? If yes , see "Unrelated Business Taxable Income	ed business taxable income," as de " on the reverse.	fined in section 512 of the Internal					
		8.	Have the organization's income and/or expenses increased by m recent and the prior year's complete financial statements along wi		P If yes , attach a copy of your most					
		9.	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 yes , proving it is not owned by the claimant.	vide the owner's name and address					
NAME	OF PE	RSOI	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE						
	I ce	rtify	(or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct a	California that the foregoing and all l	information hereon, including ledge and belief.					
SIGNA	TURE (OF C	LAIMANT	,	DATE					
EMAIL ADDRESS										
ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:										
ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:										

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 Certi icate* (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	EXEM	PTION 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)								
		B	y(Assessor or design	nee)	(date)					



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