#### 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 ink to the printed name and address.)



Larie Durham **Calaveras County Assessor** 

891 Mountain Ranch Road San Andreas, CA 95249 209.754.6356 assessorpublic@co.calaveras.ca.us

name and	addre	ss.)	Property Location:			
			This organization	owns	rents/lease	es this location:
			Property No.:		Class:	
/ou mus	t con	organization received the Welfare Exemption for all or part of the plete, sign and return this claim form to the Assessor. <b>A separ</b>	rate claim form is ree	quired for e	each location.	exemption for this location If you wish to receive the
		roperty at locations for which you have not received or filed a c r seek an exemption at this location, check here, sign and re			nmediately.	
		our organization is dissolved and therefore no longer needs an	•	ance Certific	ate, check her	e 🗌
		ged within the last year: 🔄 Mailing Address 🔄 Corporate Nam Inization have a valid <i>Organizational Clearance Certificate</i> (OC)		Roard of Er	nualization?	Yes No
•	-	CC No and date issued		BOAID OF LO	qualization	
/ear? P.O. Box ormative <b>The Ass</b>	]Yes 9428 docu <b>esso</b>	nded the organization's formative documents (i.e., articles of inc No If <b>yes</b> , please mail an endorsed copy of the amendment 9, Sacramento, CA 94279-0064. Please include your OCC numerations were amended, please forward a copy of this page to the may ask for additional information. If you do not provide	nt to the State Board on mber. (NOTE TO ASSE e Board of Equalization such information, it	f Equalizatio ESSOR STA n.) <b>will result</b>	on, County-Ass FF: If the orga <b>in denial of y</b> e	essed Properties Divisi nization is dissolved or our claim for exemption
		the information on the reverse side before completing. All quest REMARKS" OR ON AN ATTACHMENT. Contact the Assessor				
YES NO	)	Since January 1, last year:				
		Has the use on any portion of the property that received an exe Is any portion of this property being used for exempt purposes		0	annar last vaar	2
		Is any portion of this property vacant or unused? If <b>yes</b> , since (	•		Area (sq.ft.)	<u>'</u>
		Is any portion of this property used as a retail outlet or for oth formal rehabilitation program may be exempt if BOE-267-R is fi	ner fundraising purpose		· · /	lich are part of a plann
	5.	Is any portion of the property used for living quarters (other thar questions 6 or 7)? If <b>yes</b> , and you claim exemption for this por organization including a statement indicating that the housing <i>reverse</i> ) or, if living quarters associated with a rehabilitation pro-	n low-income housing or rtion, submit documen continues to be used	tation includ for organiza	ling the occupa	ant's position or role in
	6.	Is this property used as low-income housing? If <b>yes</b> , and the company, BOE-267-L must be submitted. If <b>yes</b> and the prope				
		Is this property used as a facility for the elderly or handicapped? or the property is financed by the federal government under set	ctions 202, 231, 236, o	or 811 of the	Federal Public	c Laws.
		Do other persons or organizations use any of this property? If y square footage used. (See Owner/Operator on reverse.)			-	
		Did this or any portion of this property generate taxable "unre Revenue Code? If <b>yes</b> , see "Unrelated Income" on the reverse	).			
		Have the organization's income and/or expenses increased by recent and the prior year's complete financial statements. Is there any equipment or property at this location that is lease				
		and a description of the property. This property is taxable as it i				
KEINIARKS	(allacri	eparate sheet if necessary)				
NAME OF F	PERSO	TO CONTACT FOR ADDITIONAL INFORMATION (please print)				FELEPHONE
l c	ertify	or declare) under penalty of perjury under the laws of the State any accompanying statements or documents, is true, corre-	of California that the i	oregoing an best of my	nd all information	n hereon, including belief.
BIGNATURI	E OF C	AIMANT			DATE	
EMAIL ADD	RESS					
		ASSESSOR'S				
Approved	d: [	ALL PART Denied Reason(s) for Denial:				
		THIS DOCUMENT IS SUBJEC		SDECTIO	N	
		THIS DOCUMENT IS SUBJEC	T TO PUBLIC IN	SPECIIO	IN	
		1100011 (01 110011) 101 11001 10101 10101 10101 10101 10101 10101 10101 10101 10101 10101 10101 10101 10101 1010 EF-267-A-R15-0513-05000804				

#### **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														
	TOTAL ASSESSED VALUE OF:				EXEMPTION ALLOWED ON:									
ITEM	LAND	IMP	PERS. PROP	TOTAL	LAND	IMP	PERS. PROP	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	amount of the	exemption:	(type)	\$	(amou	unt)								
				Ву	(Assessor or designee)			(date)						

