EF-267-A-R19-0617-05000656-1

BOE-267-A (P1) REV. 19 (06-17)

## **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.



# **Larie Durham Calaveras County Assessor**

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

			ne and Mailing Address: corrections in ink to the printed name and address.)	Property Location:					
				This organization owns ren	ts/leases the real property at this location				
				Property No.: Clas					
recei form	ving is re	the e equir	organization received the Welfare Exemption for all or part of t xemption for the property you own at this location, you <b>must</b> c <b>ed for each location.</b> The Assessor may contact you for addit toger seek an exemption at this location, check here, sign an	complete, sign and return this claim form ional information.	to the Assessor. A separate claim				
B. If	your	orga	nization is dissolved and therefore no longer needs an Organiz	ational Clearance Certificate, check here					
			anged within the last year: Mailing Address C	3					
			organization have a valid <i>Organizational Clearance Certificate</i> ( CC No and date issued	(OCC) issued by the State Board of Equ	alization? Yes No				
E. Hast y Box s docu	eve y ear? 9428 ment of the	ou a 79, S s we infori	mended the organization's formative documents (i.e., articles of Yes No If <b>yes</b> , please mail a copy of the amendment to acramento, CA 94279-0064. Please include your OCC number re amended, please forward a copy of this page to the Board of mation on the reverse side before completing. All questions in	the State Board of Equalization, County r. Note to Assessor's Office: If the organ of Equalization. The same of the answer to an count of the answer to an the answer to an	-Assessed Properties Division, P.O. ization is dissolved or the formative y question is "YES," explain in an				
			complete the referenced form. Contact the Assessor if any appearty that your organization owns at this location:	forms referenced below are needed to c	отріете тіїѕ арріїсатіоп.				
	•	•	perty (land/buildings/improvements) Personal prope	rty Taxable Possessory Interes	st				
YES			Since January 1, last year:						
		1.	Has the use on any portion of the property that received an ex	emption last year changed?					
		<ul> <li>Is any portion of this property being used for exempt purposes that was not being used in that manner last year?</li> </ul>							
			Is any portion of this property vacant or unused? If <b>yes</b> , since	-	•				
			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	her fundraising purposes? (Note: Thrift					
	5. Is any portion of the property used for living quarters (other than transitional or emergency shelter, low-income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If <b>yes</b> , 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.								
		6. Is this property used as low-income housing? If <b>yes</b> , and the property is owned by a nonprofit organization or eligible limited liability company, submit BOE-267-L. If <b>yes</b> , and the property is owned by a limited partnership, submit BOE-267-L1.							
			. Is this property used as a housing for the elderly or handicapped? If <b>yes</b> , submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.						
		8. 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.							
			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 along with an explanation of increase.						
Ш	Ш	11.	Is there any equipment or property at this location that is least and a description of the property. This property may be taxable		vide the owner's name and address				
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	e as it is not owned by the claimant.	DAYTIME TELEPHONE				
		I ce	ertify (or declare) under penalty of perjury under the laws of the	State of California that the foregoing an	d all information hereon.				
			including any accompanying statements or documents, is true,	correct and complete to the best of my					
SIGNA	TURE	OF CI	AIMANT		DATE				
EMAIL	ADDR	RESS	1						
	ASSF	SSC	PR'S USE ONLY Approved: ☐ ALL ☐ PAR	T 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 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 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**.)

### **USE OF THE PROPERTY BY OTHER ORGANIZATIONS**

If question 8 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 9 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	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	/(Assessor or design	nee)	(date)						



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