EF-267-O-R01-0617-05000300-1

BOE-267-O (P1) REV. 01 (06-17)

# WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, ORGANIZATIONS AND PERSONS USING CLAIMANT'S REAL PROPERTY


**Larie Durham**
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This claim is filed for fiscal year 20 _____ — 20 _____

This is a Supplemental Affidavit filed with:

☐ BOE-267, *Claim For Welfare Exemption (First Filing)*

☐ BOE-267-A, *20_____ Claim For Welfare Exemption (Annual Filing)*

**Section 1. Identification of Claimant/Owner and Property**

| LEGAL NAME OF ORGANIZATION | | CORPORATE OR LLC ID NO. (if any) |
|---|---|---|
| | | |
| **ADDRESS OF PROPERTY** (number and street) | **CITY** | **ASSESSOR'S PARCEL/ASSESSMENT NUMBER** |
| | | |

**Section 2. Organizations and Persons Using Owner's Real Property.** (Attach additional copies of this form, if necessary.)
Total Number of Users: _____ (complete Part A for each user and complete Part B, if applicable)

**Part A - enter user # _____**

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable)

b. PHONE NUMBER OR EMAIL ADDRESS

c. NEW USER THIS YEAR? ☐ Yes ☐ No
If yes, date use began: _____

d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage):

e. CURRENT LEASE OR AGREEMENT ATTACHED? ☐ Yes ☐ No
Submission not required if submitted with previous filing or if not requesting exemption on that portion used. Check here if submitted with a previous filing: ☐
Check here if no written agreement: ☐

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?
☐ Yes (complete Part B for this user) ☐ No (no further information required for this user)

**Part B** (complete only if Part A, item f is answered yes for user)

a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY:

b. FREQUENCY OF USE (daily, once per week, etc):

c. RENT OR FEES RECEIVED FROM USER (amount and frequency):

d. DOES THE USER HAVE AN ORGANIZATIONAL CLEARANCE CERTIFICATE (OCC)?
☐ Yes, OCC NO. _____ ☐ No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:
☐ Charitable ☐ Religious ☐ Hospital ☐ Scientific ☐ Other_____

f. TAX EXEMPT STATUS (check applicable box and submit copy of tax exempt status letter, if not submitted with a previous filing)
INTERNAL REVENUE CODE: ☐ Section 501(c)(3) ☐ Section 501(c)(4) REVENUE AND TAXATION CODE: ☐ Section 23701d ☐ Section 23701f ☐ Section 23701w
☐ NOT TAX EXEMPT ☐ GOVERNMENT AGENCY

**Part A - enter user # _____**

a. NAME OF ORGANIZATIONS OR PERSON (including DBA name, if applicable)

b. PHONE NUMBER OR EMAIL ADDRESS

c. NEW USER THIS YEAR? ☐ Yes ☐ No
If yes, date use began: _____

d. DESCRIPTION OF PROPERTY USED BY ORGANIZATION/PERSON LISTED IN (a) ABOVE (type of property and portions of property used, including square footage):

e. CURRENT LEASE OR AGREEMENT ATTACHED? ☐ Yes ☐ No
Submission not required if submitted with previous filing or if not requesting exemption on that portion used. Check here if submitted with a previous filing: ☐
Check here if no written agreement: ☐

f. IS EXEMPTION REQUESTED ON THE PORTION OF PROPERTY USED BY THIS USER?
☐ Yes (complete Part B for this user) ☐ No (no further information required for this user)

**Part B** (complete only if Part A, item f is answered yes for user)

a. DESCRIPTION OF THE USER'S USE OF THE PROPERTY:

b. FREQUENCY OF USE (daily, once per week, etc):

c. RENT OR FEES RECEIVED FROM USER (amount and frequency):

d. DOES THE USER HAVE AN ORGANIZATION CLEARANCE CERTIFICATE (OCC)?
☐ Yes, OCC NO. _____ ☐ No (additional documents may be required, see instructions)

e. PURPOSE(S) ORGANIZED FOR:
☐ Charitable ☐ Religious ☐ Hospital ☐ Scientific ☐ Other_____

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☐ NOT TAX EXEMPT ☐ GOVERNMENT AGENCY

## CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

| NAME OF CLAIMANT | TITLE |
|---|---|
| | |
| **SIGNATURE OF CLAIMANT** | **DATE** |
| | |

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

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# INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, ORGANIZATIONS AND PERSONS USING CLAIMANT'S REAL PROPERTY

## FILING OF AFFIDAVIT

This affidavit must be filed by the owner of real property when another organization or person uses that real property. A separate affidavit must be filed for each location. This affidavit supplements the claim for welfare exemption, which must be filed with the county assessor by February 15 to avoid a late filing penalty under Revenue and Taxation Code section 270. The information provided on this affidavit is used by the assessor to determine how the property is being used and by whom. If this form is not completed and the property is used by another party, the claimant/owner will be denied the exemption.

The welfare exemption requires that property be used exclusively for religious, charitable, hospital, or scientific purposes by qualifying organizations; however, it does not require that the owner be the only user of the property. Therefore, an owner may allow other organizations to use its property and still qualify for exemption, if the welfare exemption requirements are met. In order for property owned by one organization and used by another to be eligible for the welfare exemption, the owner and user of the property must be organized for exempt purposes and the property must be used for exempt purposes.

Organizations using the real property more than once a week must be exempt from federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code or exempt from state franchise or income tax under the provisions of section 23701d of the Revenue and Taxation Code. Organizations using the property once a week or less may also be exempt under 501(c)(4) of the Internal Revenue Code or 23701f or 23701w of the Revenue and Taxation Code.

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.

**SECTION 1. Identification of Claimant/Owner and Property.**
Identify the name of the organization that owns the real property (the claimant), and the address and Assessor's Parcel/Assessment Number of the property on which the exemption is being sought. Provide the organization's corporate identification number, if it is a nonprofit corporation, or number assigned by the Secretary of State, if it is a limited liability company.

**SECTION 2. Organizations and Persons Using Owner's Real Property.**
State the total number of organizations and/or persons, other than the claimant, that use the claimant's real property. Report information on users during the calendar year immediately preceding the fiscal year of claim.

**Part A – Must be completed for all users of the claimant's real property.**

a. Provide the name of the organization or person using the property, including the DBA name, if applicable.
b. Provide a contact phone number or email address for the user.
c. Check the appropriate box to indicate if the user is new this year. If yes, state the date the property was first used by the user.
d. Provide a description of the property used by the user, including room number(s), suite number(s), and square footage used.
e. Check the appropriate box to indicate if the current lease or agreement is attached. Attach a copy of the current lease or agreement, if not submitted with a previous filing. If you are not seeking exemption on this portion of the property, as reported in item (f), lease submission is not necessary. However the Assessor may request information to verify the square footage used.
f. Check the appropriate box to indicate if requesting exemption on the portion of the property used by the user. If yes, complete Part B for the user. If no, no further information is required for the user.

**Part B – Complete if seeking exemption on the portion of the property used by the user.**

a. Describe how the user uses the property, including all primary and incidental uses.
b. Indicate how often the user uses the property, for example, "daily," "twice per week," etc.
c. State the rent or fees received from the user, including the amount and frequency.
d. Check the appropriate box to indicate if the user holds an OCC. If yes, provide the OCC number. Note: A user of the property is not required to hold an OCC. If the user does not hold an OCC, the assessor may request additional information.
e. Check the appropriate box(es) to indicate the purpose for which the organization is organized. If "Other" is checked, specify the purpose.
f. Check the appropriate box(es) to indicate the tax exempt status of the user. If you are filing this affidavit with the *Claim for Welfare Exemption (First Filing)* (BOE-267), submit a copy of the user's tax exempt status letter. If you are filing this affidavit with your annual filing (BOE-267-A), and the property is used by any organization(s) you have not previously reported to the assessor, submit a copy of the tax exempt status letter for each new user.