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

20 \_\_\_\_ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

# CAUSA COUNT

Bob Buckner Colusa County Assessor 547 Market St., Suite 101 Colusa, CA 95932 (530) 458-0450

ganization Name and Mailing Address: (Make necessary corrections in ink to the printed ime and address.)	Property Location: This organization owns rents/leases the real property at this locat		
	Property No.: Class:		
ast year your organization received the Welfare Exemption for all or part of the ceiving the exemption for the property you own at this location, you <b>must</b> com <b>rm is required for each location.</b> The Assessor may contact you for addition	nplete, sign and return this claim form to the Assessor. <b>A separate cla</b> nal information.		
If you no longer seek an exemption at this location, check here $\Box$ , sign and i			
If your organization is dissolved and therefore no longer needs an Organization	onal Clearance Certificate, check here		
	anization Name		
. Does your organization have a valid <i>Organizational Clearance Certificate</i> (OC yes, enter OCC No and date issued			
<ul> <li>of the change in activities or use.</li> <li>2. Is any portion of this property being used for exempt purposes the</li> <li>3. Is any portion of this property vacant or unused? If <b>yes</b>, since (data)</li> </ul>	<ul> <li>a State Board of Equalization, County-Assessed Properties Division, F Note to Assessor's Office: If the organization is dissolved or the format Equalization.</li> <li>ast be answered. If the answer to any question is "YES," explain in ms referenced below are needed to complete this application.</li> <li>Taxable Possessory Interest</li> <li>at received an exemption last year changed? If yes, attach an explanat mat was not being used in that manner last year?</li> <li>ate) Area (sq.ft.)</li> <li>r fundraising purposes? (Note: Thrift stores which are part of a plann ed with this claim.)</li> </ul>		
<ul> <li>Owned by a non-profit organization or eligible limited lia</li> <li>Owned by a limited partnership, <u>submit BOE-267-L1</u></li> </ul>	less care or services are provided or the property is financed by the 2, 231, 236, or 811 of the Federal Public Laws.		
organization, with a statement indicating that housing ( (See "Housing" on reverse.)	umentation including the occupant's position or role in the continues to be used for the organization's exempt purpose.		
a list describing what is used, the name of the user, the amount previously provided to the Assessor.	s, <u>submit BOE-267-O</u> if real property is used; for personal property atta th received by claimant (if any) and a copy of the lease agreement if		
7. Did this or any portion of this property generate taxable "unrela Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Income	ated business taxable income," as defined in section 512 of the Inter e" on the reverse.		
8. Have the organization's income and/or expenses increased by n recent and the prior year's complete financial statements along w	more than 25 percent since last year? If <b>yes,</b> attach a copy of your m vith an explanation of increase.		
<ul> <li>9. Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable as</li> </ul>	or rented to the claimant? If <b>yes,</b> provide the owner's name and address it is not owned by the claimant.		
ME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE		
Leartify (or declare) under negative of perium under the laws of the State of	()		
I certify (or declare) under penalty of perjury under the laws of the State or any accompanying statements or documents, is true, correct	and complete to the best of my knowledge and belief.		
GNATURE OF CLAIMANT TITLE	DATE		
I III ADDRESS	I		
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	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)					
		By(Assessor or designee)			(date)		

