BOE-267-A (P1) REV. 23 (05-22)

#### 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



**Robert Menvielle** Imperial County Assessor

940 W. Main Street Suite 115 El Centro, CA 92243 Main Office: (442) 265-1300 Website: assessor.imperialcounty.org

ink to	the pri	nted	name and address.)	Property Location: This organization owns rents/leases the real property at this location				
				Property No.: Class:				
rece	iving t	he e	organization received the Welfare Exemption for all or part of the exemption for the property you own at this location, you <b>must</b> cor red for each location. The Assessor may contact you for additior	property your organization owns at the location listed above. To continue nplete, sign and return this claim form to the Assessor. <b>A separate claim</b> hal information.				
		•	nger seek an exemption at this location, check here, sign and					
	•		nization is dissolved and therefore no longer needs an Organizati					
	-	-		anization Name				
If ye	s, ent	er C	organization have a valid Organizational Clearance Certificate (O OCC No and date issued	CC) issued by the State Board of Equalization?  Yes  No				
last y Box docu <i>Read</i> attac	/ear? 94287 ments d the i chmei	9, 8 we nfor <b>1 0</b>	Yes No If <b>yes</b> , please mail a copy of the amendment to the Sacramento, CA 94279-0064. Please include your OCC number. I are amended, please forward a copy of this page to the Board of E	st be answered. If the answer to any question is "YES," explain in an				
	Rea	•	operty (land/buildings/improvements)	Taxable Possessory Interest				
YES	NO		Since January 1, last year:					
		1.	Have any of the activities or use on any portion of the property th of the change in activities or use.	at received an exemption last year changed? If yes, attach an explanation				
			Is any portion of this property being used for exempt purposes the	•				
			Is any portion of this property vacant or unused? If <b>yes</b> , since (d					
			formal rehabilitation program may be exempt if BOE-267-R is file					
		5.	Is any portion of the property used for living quarters? If yes, che	eck one:				
			Transitional / emergency shelter					
			Low-income housing (check one)					
			Owned by a non-profit organization or eligible limited lia	ability company, <u>submit BOE-267-L</u>				
			Owned by a limited partnership, <u>submit BOE-267-L1</u>					
			government under, but not limited to, sections 202, 231, 23					
			Living quarters associated with a rehabilitation program, su					
_	_		Other - If you claim exemption for this portion, submit documentation including the occupant's position or role in the organization, with a statement indicating that housing continues to be used for the organization's exempt purpose. (See "Housing" on reverse.)					
		6.	Do other persons or organizations use any of this property? If <b>ye</b> a list describing what is used, the name of the user, the amour previously provided to the Assessor.	s, <u>submit BOE-267-O</u> if real property is used; for personal property attach at received by claimant (if any) and a copy of the lease agreement if not				
		7.	Did this or any portion of this property generate taxable "unrela Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Incom	ated business taxable income," as defined in section 512 of the Internal e″ on the reverse.				
		8.		nization's income and/or expenses increased by more than 25 percent since last year? If <b>yes</b> , attach a copy of your most prior year's complete financial statements along with an explanation of increase.				
		9.	Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable a	or rented to the claimant? If <b>yes,</b> provide the owner's name and address as it is not owned by the claimant.				
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE				
	l ce	rtify	(or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct	of California that the foregoing and all information hereon, including t and complete to the best of my knowledge and belief.				
SIGN	TURE	OF C	LAIMANT TITLE	DATE				
EMAIL	ADDR	-SS						

Reason(s) for Denial:

ALL PART Denied

Approved:



# BOE-267-A (P2) REV. 23 (05-22)

### **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, 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 US	SE ONLY		
		ASSESSED VA	LUES		
ITEM	ΤΟΤΑ	L ASSESSED VALUE OF:			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
ITEM	EXEMPTION ALLOWED				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
f another exemption, such as	the church, religious, e	tc., was allowed this year c	n a portion of the property des	cribed in the claim, indi	cate the type and
amount of the exemption		\$			
amount of the exemption:	(type)	φ(amount)			
		B	/		
			(Assessor or designee)		(date)