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

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

OF CONTROL County of Inyo Dave Stottlemyre, Assessor PO Box J Independence, CA 93526 760 878-0302 Phone inyoassessor@inyocounty.us

rganization Name and Mailing Address: (Make necessary corrections in Ik to the printed name and address.)	Property Location:
	This organization owns rents/leases the real property at this loo
	Property No.: Class:
ast year your organization received the Welfare Exemption for all or	part of the property your organization owns at the location listed above. To cont
eceiving the exemption for the property you own at this location, you	i must complete, sign and return this claim form to the Assessor. A separate c
orm is required for each location. The Assessor may contact you f	
	, sign and return this form to the Assessor. Date Vacated:
3. If your organization is dissolved and therefore no longer needs an	<b>3</b>
C. Check, if changed within the last year: Mailing Address	
). Does your organization have a valid Organizational Clearance Cer	<i>tificate</i> (OCC) issued by the State Board of Equalization?
f <b>yes</b> , enter OCC No and date issued	
ast year? 🔄 Yes 🔄 No If <b>yes</b> , please mail a copy of the amendr Box 942879, Sacramento, CA 94279-0064. Please include your OCC	articles of incorporation, constitution, trust instrument, articles of organization) ment to the State Board of Equalization, County-Assessed Properties Division, number. Note to Assessor's Office: If the organization is dissolved or the form
locuments were amended, please forward a copy of this page to the Read the information on the reverse side before completing. <b>All ques</b>	Board of Equalization. stions must be answered. If the answer to any question is "YES," explain
ttachment or complete the referenced form. Contact the Assesso	r if any forms referenced below are needed to complete this application.
dentify the property that your organization <b>owns</b> at this location:	
Real property (land/buildings/improvements) Persona Yes NO Since January 1, last year:	al property Taxable Possessory Interest
<b>.</b>	property that received an exemption last year changed? If yes, attach an explan
2. Is any portion of this property being used for exempt p	urposes that was not being used in that manner last year?
3. Is any portion of this property vacant or unused? If <b>yes</b>	s, since (date) Area (sq.ft.)
4. Is any portion of this property used as a retail outlet of	or for other fundraising purposes? ( <b>Note</b> : Thrift stores which are part of a plar
formal rehabilitation program may be exempt if BOE-2 5. Is any portion of the property used for living quarters?	
Transitional / emergency shelter	
Low-income housing (check one)	
Owned by a non-profit organization or eligible	e limited liability company, <u>submit BOE-267-L</u>
Owned by a limited partnership, <u>submit BOE-</u>	<u>-267-L1</u>
Housing for senior or handicapped, <u>submit BOE-2</u>	2 <u>67-H</u> unless care or services are provided or the property is financed by the fe 2, 231, 236, or 811 of the Federal Public Laws.
Living quarters associated with a rehabilitation pr	
	bmit documentation including the occupant's position or role in the organization
with a statement indicating that housing continues	s to be used for the organization's exempt purpose. (See "Housing" on reverse
6. Do other persons or organizations use any of this prop a list describing what is used, the name of the user, t previously provided to the Assessor.	erty? If <b>yes</b> , <u>submit BOE-267-O</u> if real property is used; for personal property a the amount received by claimant (if any) and a copy of the lease agreement
7. Did this or any portion of this property generate taxa	ble "unrelated business taxable income," as defined in section 512 of the Int
Revenue Code? If <b>yes</b> , see <i>"Unrelated Business Taxa</i>	
A lave the organization's income and/or expenses income recent and the prior year's complete financial statemer	eased by more than 25 percent since last year? If <b>yes</b> , attach a copy of your nts along with an explanation of increase.
9. Is there any equipment or property at this location that and a description of the property. This property may be	t is leased or rented to the claimant? If <b>yes</b> , provide the owner's name and add e taxable as it is not owned by the claimant.
AME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE
	( )
	the State of California that the foregoing and all information hereon, including ue, correct and complete to the best of my knowledge and belief.
IGNATURE OF CLAIMANT	
▶	
MAIL ADDRESS	· · · · · · · · · · · · · · · · · · ·
ASSESSOR'S USE ONLY Approved: ALL	PART Denied Reason(s) for Denial:
	JBJECT TO PUBLIC INSPECTION

## 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 USE ONLY							
		ASSESSED VA	LUES				
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, et	c., was allowed this year o	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)	(amount)					
		B					
		(Assess		inee)	(date)		