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

20 CLAIM FOR WELFARE **EXEMPTION (ANNUAL FILING)**



Laura Avila **Kern County Assessor and Recorder**

Exemptions Division 1115 Truxtun Ave Bakersfield, CA 93301-4639 (661) 868-3485

ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:								
EMAIL	ADDRI	ESS						
SIGNA	TURE	OF C	CLAIMANT TITLE	DATE				
			y (or declare) under penalty of perjury under the laws of the State of Californi any accompanying statements or documents, is true, correct and comp	plete to the best of my knowledge and belief.				
				()				
NAME	OF PE	RSOI	and a description of the property. This property may be taxable as it is not on the contact for additional information (please print)	DAYTIME TELEPHONE				
			. Is there any equipment or property at this location that is leased or rented	to the claimant? If yes , provide the owner's name and address				
		8.	Have the organization's income and/or expenses increased by more than recent and the prior year's complete financial statements along with an expense of the complete financial statements.					
		7.	previously provided to the Assessor. Did this or any portion of this property generate taxable "unrelated busin Revenue Code? If yes , see "Unrelated Business Taxable Income" on the	ess taxable income," as defined in section 512 of the Interna				
		6.	(See "Housing" on reverse.) Do other persons or organizations use any of this property? If yes, submit! a list describing what is used, the name of the user, the amount received	<u>BOE-267-O</u> if real property is used; for personal property attach by claimant (if any) and a copy of the lease agreement if no				
			Other - If you claim exemption for this portion, submit documentation organization, with a statement indicating that housing continues					
			Living quarters associated with a rehabilitation program, submit BOE					
			Housing for senior or handicapped, submit BOE-267-H unless care of federal government under, but not limited to, sections 202, 231, 236	or services are provided or the property is financed by the				
			 Owned by a non-profit organization or eligible limited liability com Owned by a limited partnership, <u>submit BOE-267-L1</u> 	parry, <u>Subitific DOC-20<i>1-</i>L</u>				
			Low-income housing (check one)	nany submit POE 267 I				
			Transitional / emergency shelter					
		5.	. Is any portion of the property used for living quarters? If yes, check one:	o Gairri.)				
		4.	. Is any portion of this property used as a retail outlet or for other fundraisi formal rehabilitation program may be exempt if BOE-267-R is filed with this	ng purposes? (Note : Thrift stores which are part of a planned				
			. Is any portion of this property vacant or unused? If yes , since (date)	,				
		2	of the change in activities or use. Is any portion of this property being used for exempt purposes that was no	t boing used in that manner last year?				
YES	NO	1.	Since January 1, last year: . Have any of the activities or use on any portion of the property that received	d an exemption last year changed? If yes, attach an explanation				
	Rea		roperty (land/buildings/improvements) Personal property	Taxable Possessory Interest				
attac	hmer	nt o	or complete the referenced form. Contact the Assessor if any forms referer reperty that your organization owns at this location:					
			ere amended, please forward a copy of this page to the Board of Equalizatio rmation on the reverse side before completing. All questions must be answ					
Box	94287	79, S	Yes No If yes , please mail a copy of the amendment to the State Bo Sacramento, CA 94279-0064. Please include your OCC number. Note to As	sessor's Office: If the organization is dissolved or the formative				
E. Ha	ave yo	ou a	amended the organization's formative documents (i.e., articles of incorporati	on, constitution, trust instrument, articles of organization) since				
			organization have a valid <i>Organizational Clearance Certificate</i> (OCC) issued OCC No and date issued	d by the State Board of Equalization?				
			changed within the last year: Mailing Address Organization l					
B. If	your c	orga	anization is dissolved and therefore no longer needs an Organizational Clear	ance Certificate, check here				
			ired for each location. The Assessor may contact you for additional informa onger seek an exemption at this location, check here, sign and return this					
recei	ving t	he e	ir organization received the Welfare Exemption for all or part of the property exemption for the property you own at this location, you must complete, sig	n and return this claim form to the Assessor. A separate claim				
			Propert					
	nization and a		ame and Mailing Address: (Make necessary corrections in ink to the printed ress.) This org.	anization owns rents/leases the real property at this location				
			e full exemption, a claimant must complete and file this form with by February 15. Property	Location:				



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	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)				



EF-267-A-R24-0524-1500019