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

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



Kristine Lee Kings County Assessor

1400 W. Lacey Blvd. Hanford, CA 93230 559-852-2486 Fax: 559-582-2794

<i>the A</i> Orga	ssess	or k n Na	full exemption, a claimant must complete and file this form by February 15. me and Mailing Address: (Make necessary corrections in ink to the prisss.)	Property Location:	leases the real property at this location:			
				Property No.: Clas	es:			
rece form	ving t	he e qui i	organization received the Welfare Exemption for all or part of exemption for the property you own at this location, you must red for each location. The Assessor may contact you for ad	t complete, sign and return this claim form ditional information.	to the Assessor. A separate claim			
			nger seek an exemption at this location, check here, sign nization is dissolved and therefore no longer needs an Orgal		_			
	,	Ü	_ * _	,	: 🗀			
			anged within the last year:	Organization Name	alization? Yes No			
			•					
last y Box docu <i>Read</i>	ear? 94287 ments d the i	□ '9, S s we	mended the organization's formative documents (i.e., article Yes No If yes , please mail a copy of the amendment facramento, CA 94279-0064. Please include your OCC num re amended, please forward a copy of this page to the Board mation on the reverse side before completing. All questions complete the referenced form. Contact the Assessor if an	to the State Board of Equalization, County- ber. Note to Assessor's Office: If the organi d of Equalization. s must be answered. If the answer to any	Assessed Properties Division, P.O. ization is dissolved or the formative question is "YES," explain in an			
	ify the	pro	perty that your organization owns at this location:	•	, , , , , , , , , , , , , , , , , , , ,			
VEC	Rea NO	l pro	perty (land/buildings/improvements) Personal pro	perty	t			
		1.	Since January 1, last year: Have any of the activities or use on any portion of the prope of the change in activities or use.	rty that received an exemption last year cha	anged? If yes, attach an explanation			
П	П	2.	Is any portion of this property being used for exempt purpos	ses that was not being used in that manner	last year?			
			Is any portion of this property vacant or unused? If yes , since	S .				
		4.	Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note : Thrift stores which are part of a planned, formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)					
		5.	Is any portion of the property used for living quarters? If yes, check one:					
			Transitional / emergency shelter					
			Low-income housing (check one) Owned by a non-profit organization or eligible limit					
			Owned by a limited partnership, submit BOE-267-L1					
			Housing for senior or handicapped, submit BOE-267-federal government under, but not limited to, section	— H unless care or services are provided or th	ne property is financed by the ic Laws.			
			Living quarters associated with a rehabilitation progra	ım, <u>submit BOE-267-R</u>				
			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? a list describing what is used, the name of the user, the an					
		7.	previously provided to the Assessor. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If yes , see "Unrelated Business Taxable Income" on the reverse.					
		8.	Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase.					
			Is there any equipment or property at this location that is le and a description of the property. This property may be taxa		vide the owner's name and address			
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 Sa any accompanying statements or documents, is true, co					
SIGNA	DATE							
			LAIMANT					
EMAIL	ADDR	ESS						

Reason(s) for Denial:

Approved: ALL PART Denied



ASSESSOR'S USE ONLY

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	EXEM	PTION 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)									
		B	y(Assessor or design	nee)	(date)						



EF-267-A-R24-0524-16000180