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



Richard Ford County Assessor-Recorder Lake County Courthouse 255 North Forbes Street Lakeport, CA 95453 Assessor's Office Phone: 707-263-2302 Recorder's Office Phone: 707-263-2293 Fax: 707-263-3703

			d name and address. (Make necessary corrections in Property	/ Location:			
			This c	rganization owns rents/leases the real property at this location:			
			Dear				
			Prop	erty No.: Class:			
receivi	ing ti	he e	Ir organization received the Welfare Exemption for all or part of the propert exemption for the property you own at this location, you must complete, s ired for each location. The Assessor may contact you for additional inforr	sign and return this claim form to the Assessor. A separate claim			
A. If yo	ou no	o loi	onger seek an exemption at this location, check here \Box , sign and return t	nis form to the Assessor. Date Vacated:			
B. If yo	our o	rga	anization is dissolved and therefore no longer needs an Organizational Cle	arance Certificate, check here 🗌			
C. Che	eck, i	if ch	changed within the last year: 🖳 Mailing Address 🔲 Organizatio	n Name			
		r	organization have a valid Organizational Clearance Certificate (OCC) issu				
If yes,	ente	er O	OCC No and date issued				
last ye Box 94 docum <i>Read t</i> attach <i>Identify</i>	ar? 1287 1ents the ir 1 men 7 the Real	9, S we for t o pro	amended the organization's formative documents (i.e., articles of incorpor] Yes \square No If yes , please mail a copy of the amendment to the State H Sacramento, CA 94279-0064. Please include your OCC number. Note to <i>J</i> rere amended, please forward a copy of this page to the Board of Equalizar <i>transition on the reverse side before completing</i> . All questions must be an or complete the referenced form . Contact the Assessor if any forms reference roperty that your organization owns at this location: roperty (land/buildings/improvements) \square Personal property	Board of Equalization, County-Assessed Properties Division, P.O. Assessor's Office: If the organization is dissolved or the formative tion. <i>swered.</i> If the answer to any question is "YES," explain in an			
YES I	NO		Since January 1, last year:				
		1.	. Have any of the activities or use on any portion of the property that receive of the change in activities or use.	ved an exemption last year changed? If yes, attach an explanation			
			2. Is any portion of this property being used for exempt purposes that was	o			
			$_{ m S.}$ Is any portion of this property vacant or unused? If yes, since (date) $_$				
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 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 limited liability co	mpany, <u>submit BOE-267-L</u>			
			Owned by a limited partnership, <u>submit BOE-267-L1</u>				
			Housing for senior or handicapped, <u>submit BOE-267-H</u> unless care government under, but not limited to, sections 202, 231, 236, or 81 ^o	or services are provided or the property is financed by the federal I of the Federal Public Laws.			
			Living quarters associated with a rehabilitation program, submit BC	<u>E-267-R</u>			
			Other - If you claim exemption for this portion, submit documentatic with a statement indicating that housing continues to be used for the	laim exemption for this portion, submit documentation including the occupant's position or role in the organization, nt 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 yes , <u>submit BOE-267-0</u> if real property is used; for personal property attach a list describing what is used, the name of the user, the amount received by claimant (if any) and a copy of the lease agreement if not previously provided to the Assessor.						
		7.	Did this or any portion of this property generate taxable "unrelated bus Revenue Code? If yes, see "Unrelated Business Taxable Income" on the revenue Code? If yes, see "Unrelated Business Taxable Income" on the	on of this property generate taxable "unrelated business taxable income." as defined in section 512 of the Internal			
		8.		income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of your most			
		9.	Is there any equipment or property at this location that is leased or rente and a description of the property. This property may be taxable as it is no	ed to the claimant? If yes , provide the owner's name and address			
NAME O	F PEF	RSO	ON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE			
				()			
	l cer	tify	y (or declare) under penalty of perjury under the laws of the State of Califo any accompanying statements or documents, is true, correct and co				
SIGNATI	URE C	DF C	CLAIMANT TITLE	DATE			
EMAIL A	DDRE	SS	3				

ASSESSOR'S USE ONLY

Reason(s) for Denial:

Approved: ALL PART Denied



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	ΤΟΤΑΙ	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	/		
			(Assessor or designee)		(date)