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

20 CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)



**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

			full exemption, a claimant must complete and file this for	rm with	3703							
			by February 15.	Property Location:								
	nizatior e <i>and a</i>		me and Mailing Address: (Make necessary corrections in ink to the	e printed	nts/leases the real property at this location:							
	anu a	uure	55./		is reases the real property at this location.							
				Property No.: C	lass:							
rece	iving t	he e	organization received the Welfare Exemption for all or pa exemption for the property you own at this location, you <b>m</b>	nust complete, sign and return this claim fo	the location listed above. To continue rm to the Assessor. <b>A separate claim</b>							
form is required for each location. The Assessor may contact you for additional information. A. If you no longer seek an exemption at this location, check here , sign and return this form to the Assessor. Date Vacated:												
B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here												
	C. Check, if changed within the last year:											
D. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization?												
If yes, enter OCC No and date issued												
E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since												
last year? Yes No If <b>yes</b> , please mail a copy of the amendment to the State Board of Equalization, County-Assessed Properties Division, P.O.												
Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the formative documents were amended, please forward a copy of this page to the Board of Equalization.												
Read the information on the reverse side before completing. All questions must be answered. If the answer to any question is "YES," explain in an												
attao	chmer	nt o	r complete the referenced form. Contact the Assessor if									
Ident	-	•	perty that your organization <b>owns</b> at this location:									
	Rea NO	i pro	pperty (land/buildings/improvements)	property Taxable Possessory Inter	rest							
		1.	Have any of the activities or use on any portion of the pro of the change in activities or use.	pperty that received an exemption last year o	hanged? If yes, attach an explanation							
		2.	Is any portion of this property being used for exempt pur	poses that was not being used in that mann	er last vear?							
			3. Is any portion of this property vacant or unused? If <b>yes</b> , since (date) Area (sq.ft.)									
			Is any portion of this property used as a retail outlet or formal rehabilitation program may be exempt if BOE-267	for other fundraising purposes? ( <b>Note</b> : Thr								
		5.	s 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 li	mited liability company, <u>submit BOE-267-L</u>								
			Owned by a limited partnership, <u>submit BOE-26</u>									
			Housing for senior or handicapped, <u>submit BOE-26</u> federal government under, but not limited to, sect	<del>57-H</del> unless care or services are provided o ions 202, 231, 236, or 811 of the Federal P	r the property is financed by the ublic Laws.							
			Living quarters associated with a rehabilitation pro	gram, <u>submit BOE-267-R</u>								
			Other - If you claim exemption for this portion, sub organization, with a statement indicating that h (See "Housing" on reverse.)									
		6.	Do other persons or organizations use any of this proper a list describing what is used, the name of the user, the	ty? If <b>yes, <u>submit BOE-267-O</u> if real propert</b> a amount received by claimant (if any) and	y is used; for personal property attach a copy of the lease agreement if not							
		7.	previously provided to the Assessor. Did this or any portion of this property generate taxable Revenue Code? If <b>yes</b> , see <i>"Unrelated Business Taxabl</i>	e "unrelated business taxable income," as	defined in section 512 of the Internal							
		8.	Have the organization's income and/or expenses increased by more than 25 percent since last year? If <b>yes</b> , attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase.									
		<ul> <li>9. 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 and a description of the property. This property may be taxable as it is not owned by the claimant.</li> </ul>										
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	,	DAYTIME TELEPHONE							
	1.00	rtifv	(or declare) under penalty of perjury under the laws of the	State of California that the foregoing and	I ( )							
	100	y	any accompanying statements or documents, is true,									
SIGN/	ATURE	OF C		TITLE	DATE							
<b></b>												

EMAIL ADDRESS

ASSESSOR'S USE ONLY

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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 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 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)			nee)	(date)					

