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

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



SHELLY SCOTT ASSESSOR-RECORDER-COUNTY CLERK

EXEMPTIONS DIVISION PO Box C, Civic Center Branch San Rafael, CA 94913 PH (415) 473-3794 FAX (415) 473-6542 www.marincounty.gov

<i>the A</i> Organ	ssess	s <i>or t</i> n Na	me and Mailing Address: (Make necessary corrections in ink to the printed	Property Location: This organization owns rents/leases the real property at the	is location:					
				Property No.: Class:						
recei form	ving t	he e qui r	r organization received the Welfare Exemption for all or part of the cexemption for the property you own at this location, you must completed for each location. The Assessor may contact you for additional inger seek an exemption at this location, check here, sign and return.	ete, sign and return this claim form to the Assessor. A separa nformation.	ite claim					
B. If	your o	orga	inization is dissolved and therefore no longer needs an Organizationa	Il Clearance Certificate, check here						
C. Check, if changed within the last year: Mailing Address Organization Name										
D. Does your organization have a valid <i>Organizational Clearance Certificate</i> (OCC) issued by the State Board of Equalization? Yes No If yes , enter OCC No and date issued										
last y Box s docu Read	ear? 94287 ments I the i	9, S we	mended the organization's formative documents (i.e., articles of inco Yes No If yes, please mail a copy of the amendment to the St Sacramento, CA 94279-0064. Please include your OCC number. Note are amended, please forward a copy of this page to the Board of Equa- tornation on the reverse side before completing. All questions must be	ate Board of Equalization, County-Assessed Properties Divis e to Assessor's Office: If the organization is dissolved or the falization. e answered. If the answer to any question is "YES," expla	ion, P.O. ormative					
			r complete the referenced form. Contact the Assessor if any forms	referenced below are needed to complete this application.						
YES	Rea	•	operty that your organization owns at this location: operty (land/buildings/improvements) Personal property Since January 1, last year:	☐ Taxable Possessory Interest						
		1.	Have any of the activities or use on any portion of the property that roof the change in activities or use.	eceived an exemption last year changed? If yes, attach an exp	olanation					
		2.	Is any portion of this property being used for exempt purposes that v	was not being used in that manner last year?						
		3.	Is any portion of this property vacant or unused? If yes, since (date)	Area (sq.ft.)						
		4.	Is any portion of this property used as a retail outlet or for other fur formal rehabilitation program may be exempt if BOE-267-R is filed w	ndraising purposes? (Note : Thrift stores which are part of a _l vith this claim.)	planned,					
		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 liabili	ty company, <u>submit BOE-267-L</u>						
			Owned by a limited partnership, submit BOE-267-L1							
			Housing for senior or handicapped, <u>submit BOE-267-H</u> unless federal government under, but not limited to, sections 202, 2:	care or services are provided or the property is financed by th 31, 236, or 811 of the Federal Public Laws.	he					
			Living quarters associated with a rehabilitation program, subm	nit BOE-267-R						
			Other - If you claim exemption for this portion, submit docum organization, with a statement indicating that housing con							
		6.	(See "Housing" on reverse.) Do other persons or organizations use any of this property? If yes, so a list describing what is used, the name of the user, the amount repreviously provided to the Assessor.	<u>submit BOE-267-O</u> if real property is used; for personal proper sceived by claimant (if any) and a copy of the lease agreement	ty attach ent if not					
		7.	Did this or any portion of this property generate taxable "unrelated Revenue Code? If yes , see "Unrelated Business Taxable Income"	I business taxable income," as defined in section 512 of the on the reverse.	Internal					
		8.	Have the organization's income and/or expenses increased by mor recent and the prior year's complete financial statements along with		our most					
			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.							
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 State of C any accompanying statements or documents, is true, correct and		ng					
SIGNA	TURE	OF C	ELAIMANT	DATE						
EMAIL ADDRESS										
ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:										
Approved. LI ALL LI FAITI LI Dellied Reason(s) for Definal.										

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



EF-267-A-R24-0524-21000197