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 ink to the printed nam



SUSAN M. RANOCHAK MENDOCINO COUNTY ASSESSOR

501 Low Gap Road, Room 1020 Ukiah, CA 95482 Telephone: (707) 463-4315 Fax: (707) 463-6597

				Property Locati								
				This organizat		rents/lease	s this location:					
				Property No.	:	Class:						
ast ye	ear y	our	organization received the Welfare Exemption for all or part of the	property listed abo	ve. To continu	ue receiving the	exemption for this locat					
			plete, sign and return this claim form to the Assessor. A separ property at locations for which you have not received or filed a c				If you wish to receive					
			r seek an exemption at this location, check here , sign and re			in integratery.						
			your organization is dissolved and therefore no longer needs an	0	arance Certif	icate, check her	e 🗌					
			ged within the last year: 🗌 Mailing Address 🗌 Corporate Nam									
	·	•	anization have a valid Organizational Clearance Certificate (OCC	C) issued by the Sta	ate Board of E	Equalization?	🔄 Yes 🔝 No					
			CC No and date issued nded the organization's formative documents (i.e., articles of inc	corporation, constitu	tion. trust ins	trument, articles	of organization) since					
ear? O. B	ר [] ox 9	res 428	○ No If yes, please mail an endorsed copy of the amendment 79, Sacramento, CA 94279-0064. Please include your OCC num ments were amended, please forward a copy of this page to the	nt to the State Boar nber. (NOTE TO AS	d of Equalizat SESSOR ST	tion, County-Ass	essed Properties Divis					
			may ask for additional information. If you do not provide			t in denial of y	our claim for exempt					
			the information on the reverse side before completing. All quest									
XPL/ ES I		IN "	REMARKS" OR ON AN ATTACHMENT. Contact the Assessor i Since January 1, last year:	immediately if spec	ial forms are	needed to comp	lete this application.					
		1.	Has the use on any portion of the property that received an exe	emption last year ch	anged?							
			Is any portion of this property being used for exempt purposes		0	nanner 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 oth	er fundraising purp	oses? (Note:	Thrift stores whether the stores	nich are part of a plar					
		5.	formal rehabilitation program may be exempt if BOE-267-R is fi Is any portion of the property used for living quarters (other than questions 6 or 7)? If yes , and you claim exemption for this por	n low-income housir tion, submit docum	ng or housing entation inclu	uding the occupa	ant's position or role ir					
		0	organization including a statement indicating that the housing <i>reverse</i>) or, if living quarters associated with a rehabilitation pro	ogram, submit BOE	-267-R.							
			 Is this property used as low-income housing? If yes, and the property is owned by a nonprofit organization or eligible limited lia company, BOE-267-L must be submitted. If yes and the property is owned by a limited partnership, BOE-267-L1 must be submitted. Is this property used as a facility for the elderly or handicapped? If yes, BOE-267-H must be submitted unless care or services are provor or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws. 									
- ·												
_ ,			Do other persons or organizations use any of this property? If y square footage used. (See Owner/Operator on reverse.)			0						
	_		Did this or any portion of this property generate taxable "unre Revenue Code? If yes , see "Unrelated Income" on the reverse. Have the organization's income and/or expenses increased by	•								
			10. Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of you recent and the prior year's complete financial statements along with an explanation of increase.									
[11.	Is there any equipment or property at this location that is lease and a description of the property. This property is taxable as it i	d or rented to the c is not owned by the	laimant? If ye claimant.	es, provide the c	wher's name and add					
EMARI	KS (a	ttach	separate sheet if necessary)									
AME C)F PE	RSO	I TO CONTACT FOR ADDITIONAL INFORMATION (please print)			DAYTIME	ELEPHONE					
	l ce	rtifv	(or declare) under penalty of perjury under the laws of the State	of California that th	ne foregoing a	and all informatio	on hereon. includina					
			any accompanying statements or documents, is true, correct	ct and complete to	the best of my	y knowledge and	l belief.					
GNAT	URE	OF CI	AIMANT			DATE						
MAIL A	DDR	ESS										
			ASSESSOR'S	USE ONLY								
oprov	ved:		ALL PART Denied Reason(s) for Denial:									
			THIS DOCUMENT IS SUBJEC		NSPECTIO	ON						

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.

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. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

ORGANIZATIONAL CLEARANCE CERTIFICATE

According to statutory provisions, the Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* issued 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 *Organizational Clearance Certificates* is available on the Board's website at *www.boe.ca.gov* and can be accessed through 1) Property Taxes, 2) Welfare and Veteran's Organization Exemption, 3) List of Eligible Organizations. You may also contact the Board at 916-274-3430.

HOUSING

If question 5 is answered **yes**, 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. (This question is not applicable where the exempt activity **is providing housing**.)

OWNER/OPERATOR

An organization that uses property belonging to another exempt organization must file and qualify for the exemption if it uses the property **more than once a week**. If that organization does not file and qualify, the owner organization will lose its exemption on any part of their property used by the non-qualifying organization. If an operator (non-owner) of the property files late, the part of the property used by that organization is subje&c to late filing. An organization that uses the property **once a week or less** does not need to file the Welfare Exemption Claim, but must provide evidence of exempt status under section 501 (C)(3) or 501 (C)(4) of the Internal Revenue Code **or** sections 23701d or 23701f of the California Revenue and Taxation Code.

UNRELATED BUSINESS TAXABLE INCOME

If question 9 is answered yes, you must attach the following to the claim:

- the organization's information and tax returns, including form 990T, 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.

SIGNATURE

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor.

ASSESSOR'S USE ONLY														
ASSESSED VALUES														
	TOTAL ASSESSED VALUE OF:				EXEMPTION ALLOWED ON:									
ITEM	LAND	IMP	PERS. PROP	TOTAL	LAND	IMP	PERS. PROP	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)	\$	(amou	unt)							
	By (Assessor or designee)						(date)							

