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

**Kristen DePaul Modoc County Assessor** 204 Sout Court Street, Suite 106 Alturas, CA 96101 Phone: (530) 233-6218 Fax: (530) 233-6237 assessor@co.modoc.ca.us

			vith the Assessor by February 15. Ime and Mailing Address: (Make necessary corrections in		
				Property Location:	
				This organization owns rents/le	eases the real property at this location:
				Property No.: Class	:
rece	iving t	he e	r organization received the Welfare Exemption for all or part of the p exemption for the property you own at this location, you <b>must</b> comp <b>red for each location.</b> The Assessor may contact you for additional	plete, sign and return this claim form t	location listed above. To continue o the Assessor. <b>A separate claim</b>
A. If	you n	o lo	nger seek an exemption at this location, check here 🔲, sign and re	eturn this form to the Assessor. Date V	Vacated:
B. If	your o	orga	anization is dissolved and therefore no longer needs an Organizatior	nal Clearance Certificate, check here	
C. C	heck,	if cł	hanged within the last year: 🛛 Mailing Address 🗍 Orgar	nization Name	
			organization have a valid <i>Organizational Clearance Certificate</i> (OCC	C) issued by the State Board of Equali	ization? 🏾 Yes 🗌 No
last Box docu Real atta Ident	year? 94287 Iments d the i chmei tify the Rea	9, 8 s we nfor nt o	amended the organization's formative documents (i.e., articles of ind Yes No If <b>yes</b> , please mail a copy of the amendment to the S Sacramento, CA 94279-0064. Please include your OCC number. No ere amended, please forward a copy of this page to the Board of Eq <i>rmation on the reverse side before completing</i> . <b>All questions must</b> <b>or complete the referenced form</b> . Contact the Assessor if any form operty that your organization <b>owns</b> at this location: operty (land/buildings/improvements) Personal property	State Board of Equalization, County-A ote to Assessor's Office: If the organiz ualization. <i>be answered.</i> If the answer to any	Assessed Properties Division, P.O. ation is dissolved or the formative question is "YES," explain in an
YES	NO	4	Since January 1, last year:	received on exemption last year share	and I fues attach an avalanction
		1.	<ul> <li>Have any of the activities or use on any portion of the property that of the change in activities or use.</li> </ul>	received an exemption last year chan	iged? If yes, attach an explanation
		2.	. Is any portion of this property being used for exempt purposes that	t was not being used in that manner la	ast year?
			. Is any portion of this property vacant or unused? If <b>yes</b> , since (date		
		4.	<ul> <li>Is any portion of this property used as a retail outlet or for other f formal rehabilitation program may be exempt if BOE-267-R is filed</li> </ul>	undraising purposes? ( <b>Note</b> : Thrift st with this claim.)	ores which are part of a planned,
		5.	Is any portion of the property used for living quarters? If yes, check	cone:	
			Transitional / emergency shelter		
			Low-income housing (check one)		
			Owned by a non-profit organization or eligible limited liab	ility company, <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 government under, but not limited to, sections 202, 231, 236,	or 811 of the Federal Public Laws.	property is financed by the federal
			Living quarters associated with a rehabilitation program, <u>subr</u>		
	_		Other - If you claim exemption for this portion, submit docume with a statement indicating that housing continues to be used	intation including the occupant's posit for the organization's exempt purpose	tion or role in the organization, e. (See "Housing" on reverse.)
		6.	. Do other persons or organizations use any of this property? If <b>yes</b> , a list describing what is used, the name of the user, the amount previously provided to the Assessor.	submit BOE-267-O if real property is received by claimant (if any) and a c	used; for personal property attach opy of the lease agreement if not
		7.	. Did this or any portion of this property generate taxable "unrelate Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Income"		ned in section 512 of the Internal
		8.	Have the organization's income and/or expenses increased by me recent and the prior year's complete financial statements along wit	ore than 25 percent since last year? I	If <b>yes,</b> attach a copy of your most
		9.	Is there any equipment or property at this location that is leased o and a description of the property. This property may be taxable as	r rented to the claimant? If <b>yes,</b> provid	de the owner's name and address
NAME	E OF PE	RSO	IN 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 any accompanying statements or documents, is true, correct a		
SIGN.	ATURE	OF C	CLAIMANT TITLE		DATE
EMAI	LADDR	ESS			
	ASSE	sso	OR'S USE ONLY Approved: ALL PART	Denied Reason(s) for Denial:	



BOE-267-A (P2) REV. 23 (05-22)

#### **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	TOTA	AL ASSESSED VALUE OF:							
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL				
ITEM	MPTION ALLOWED	1	1	1					
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL				
If another exemption, such as	the church, religious, ε	etc., was allowed this year o	n a portion of the property des	ribed in the claim, ind	icate the type and				
amount of the exemption:	(type)	φ(amount)							
		B							
			(Assessor or designee)		(date)				