EF-267-A-R18-1016-26000782-1

BOE-267-A (P1) REV. 18 (10-16)

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.



Mono County Office of the Assessor Barry Beck, Assessor

PO Box 456

Bridgeport, CA 93517-0456 Telephone: 760-932-5510 Fax: 760-932-5511

Email: assessor@mono.ca.gov

Website: www.monocounty.ca.gov/assessor

			ne and Malling Address: corrections in ink to the printed name and address.)	Property Location:						
			,		ts/leases the real property at this location					
				Property No.: Class	ss:					
rece	iving 1	the e	organization received the Welfare Exemption for all or part of the xemption for the property you own at this location, you must comed for each location. The Assessor may contact you for additional	plete, sign and return this claim form	ne location listed above. To continue a to the Assessor. A separate claim					
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 (orga	nization is dissolved and therefore no longer needs an Organizatio	onal Clearance Certificate, check here	e 🗌					
C. C	heck,	if ch	anged within the last year: Mailing Address Orga	anization 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										
E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since										
			Yes No If yes , please mail a copy of the amendment to the							
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	d the i	infori	mation on the reverse side before completing. All questions mus	t be answered. If the answer to an	y question is "YES," explain in an					
atta	hme	nt oı	complete the referenced form. Contact the Assessor if any form	ns referenced below are needed to c	omplete this application.					
Ident	-	•	perty that your organization owns at this location:							
Ш		al pro	perty (land/buildings/improvements) Personal property	Taxable Possessory Interes	st					
YES	_		Since January 1, last year:							
			Has the use on any portion of the property that received an exem	. , ,						
Ш			Is any portion of this property being used for exempt purposes that	9						
Ш	Ш	3.	Is any portion of this property vacant or unused? If $\boldsymbol{yes},$ since (da	te) Area	(sq.ft.)					
			Is any portion of this property used as a retail outlet or for other formal rehabilitation program may be exempt if BOE-267-R is filed	d with this claim.)						
Ш	5. Is any portion of the property used for living quarters (other than transitional or emergency shelter, low-income housing or housing elderly or handicapped listed under questions 6 or 7)? If yes , and you claim exemption for this portion, submit documentation the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization including a statement indicating that the housing continues to be used for organization including a statement indicating that the housing continues to be used for organization including a statement indicating that the housing continues to be used for organization including a statement indicating that the housing continues to be used for organization including a statement indicating that the housing continues to be used for organization including a statement indicating that the housing continues to be used for organization including a statement indicating that the housing continues to be used for organization including a statement indicating that the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be used for organization including and the housing continues to be									
			exempt purpose (see "Housing" on reverse) or, if living quarters a	ement indicating that the nodsing consisted with a rehabilitation progra	im, submit BOE-267-R.					
		6.	Is this property used as low-income housing? If yes , and the p company, submit BOE-267-L. If yes , and the property is owned by	roperty is owned by a nonprofit orgoy a limited partnership, submit BOE-	ganization or eligible limited liability 267-L1.					
		7.	Is this property used as a housing for the elderly or handicapped property is financed by the federal government under, but not limi							
			Do other persons or organizations use any of this property? If $\ensuremath{\text{yes}}$	•						
	9. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Revenue Code? If yes , see "Unrelated Income" on the reverse.									
Ш	Ш	10.	Have the organization's income and/or expenses increased by m recent and the prior year's complete financial statements along w	nore than 25 percent since last year? ith an explanation of increase	? If yes , attach a copy of your most					
		11.	Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable as	or rented to the claimant? If yes , pro	vide the owner's name and address					
NAME	OF PE	RSO	TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE					
					()					
		I ce	rtify (or declare) under penalty of perjury under the laws of the Sta ncluding any accompanying statements or documents, is true, cor	ate of California that the foregoing an crect and complete to the best of my l	d all information hereon, knowledge and belief					
SIGNA	ATURE		AIMANT TILE	real and complete to the beat of my r	DATE					
EMAIL	ADDR	ESS								
ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:										

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



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 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**.)

USE OF THE PROPERTY BY OTHER ORGANIZATIONS

If question 8 is answered **yes**, submit BOE-267-O.

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 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.

SIGNATURE

An officer or duly authorized representative of the organization owning the property must sign the claim.

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)		(date)						

