EF-267-F-R01-0520-26000293-1
BOE-267-F (FRONT) REV. 01 (05-20)

WELFARE OR VETERANS' ORGANIZATION EXEMPTION ASSESSOR'S FINDING ON QUALIFICATION OF PROPERTY USE

Mono County Office of the Assessor
Barry Beck, Assessor
PO Box 456
Bridgeport, CA 93517-0456
Telephone: 760-932-5510
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Email: assessor@mono.ca.gov
Website: www.monocounty.ca.gov/assessor

DATE:

Organization Name and Mailing Address:

Property Location:

Under the provisions of section 254.5 of the Revenue and Taxation Code, we have reviewed the Claim for Welfare or Veterans' Organization Exemption together with other material submitted for the above property. Our finding is that the requirements of section 214 or section 215.1 and following of the Revenue and Taxation Code, which provide for the welfare or veterans' organization exemption, have "Been Met," "Not Been Met," or your claim was determined to be "Incomplete" as indicated below:

☐ **BEEN MET**		☐ **INCOMPLETE**		☐ **NOT BEEN MET**	
☐ P.P.O.	☐ R.O.	☐ H.E.H.	☐ N.F.S.	☐ F.R.P.	☐ L.F.
☐ P.P. & IMP.	☐ N.I.N.	☐ H.L.I.	☐ N.O.S.	☐ N.E.U.	
☐ P.P. & P.I.	☐ P.V.P.	☐ H.L.P.	☐ N.O.C.C.	☐ V.U.P.	
☐ O.E.U.	☐ L.F. (90%)	☐ R.L.Q.	☐ F.N.C. *(see below)*	☐ P.N.R.	
☐ E.U.	☐ L.F. (85%)	☐ O.P.U.			
☐ L.R.					

If this finding sheet indicates an Incomplete or Not Been Met finding, you may submit additional information and/or documents in support of your claim. Please submit such documents to the Assessor, along with a copy of this finding sheet.

SEE REVERSE FOR DESCRIPTION OF ABBREVIATIONS AND BELOW FOR ADDITIONAL COMMENTS REGARDING THE FINDING:

IMPORTANT NOTICE
PLEASE READ CAREFULLY

IN FUTURE YEARS, YOU WILL NOT RECEIVE A FINDING SHEET FROM THIS OFFICE UNLESS THE PROPERTY IS INELIGIBLE FOR EXEMPTION.

The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organization Clearance Certificate* from the State Board of Equalization.

If the exemption is denied and the claimant does not agree with the above findings, the claimant may seek a refund of property taxes paid by filing a claim for refund with the county board of supervisors, and if the claimant's refund with the county is denied, the claimant may file a refund action in superior court.

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ABBREVIATIONS USED IN PROCESSING CLAIMS FOR WELFARE OR VETERANS' ORGANIZATION EXEMPTION – QUALIFICATION OF PROPERTY USE

REQUIREMENTS MET

CODE	DESCRIPTION
P.P.O.	Personal property only.
P.P. & IMP.	Personal property and improvements.
P.P. & P.I.	Personal property and possessory interest.
O.E.U.	Only those portions of the property used exclusively for religious, hospital, or charitable purposes meet the requirement for exemption.
E.U.	Portions of the property in excess of that reasonably necessary for the purposes of the organization do not meet the requirements for exemption.
L.R.	Portions of the property leased or rented do not meet the requirement for exemption.
R.O.	Portions of the property used for retail outlet purposes do not meet the requirements for exemption.
N.I.N.	Portions of the property used to house personnel whose presence on the premises is not an institutional necessity do not meet the requirements for exemption.
P.V.P.	Portions of the property that are vacant or unused do not meet the requirements for exemption.
L.F. (90%)	Late filing. Filed with the Assessor between February 16 and the following January 1, 90% of any tax, penalty, or interest shall be canceled or refunded under the provisions of section 270 of the Revenue and Taxation Code.*
L.F. (85%)	Late filing. Filed with the Assessor after January 1 of the subsequent assessment year; 85% of any tax, penalty, or interest shall be canceled or refunded under the provisions of section 270 of the Revenue and Taxation Code.*

INCOMPLETE

H.E.H.	BOE-267-H, *Welfare Exemption Supplemental Affidavit, Housing—Elderly or Handicapped Families*, not submitted. Obtain form from the Assessor.
H.L.I.	BOE-267-L, *Welfare Exemption Supplemental Affidavit, Housing—Lower-Income Households*, not submitted. Obtain form from the Assessor.
H.L.P.	BOE-267-L1, *Welfare Exemption Supplemental Affidavit, Housing—Lower-Income Households (Limited Partnership)*, not submitted. Obtain form from the Assessor.
R.L.Q.	BOE-267-R, *Welfare Exemption Supplemental Affidavit, Rehabilitation—Living Quarters*, not submitted. Obtain form from the Assessor.
O.P.U.	BOE-267-O, *Welfare Exemption Supplemental Affidavit, Organizations and Persons Using Claimant's Resubmitted*. Obtain form from the Assessor.
N.F.S.	No financial statement. Need copy of most current statement of assets and liabilities (balance sheet) for the property location.
N.O.S.	No operating statement. Need copy of most current statement of revenue and expenses for the property location.
N.O.C.C.	No *Organizational Clearance Certificate.* The Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* from the State Board of Equalization.
F.N.C.	Incomplete claim. For reason, see comments on front of form BOE-267-F.

REQUIREMENTS NOT MET

F.R.P.	This property (or portion of property) used for fundraising purposes is not considered to be used for charitable purposes within the meaning of section 214 of the Revenue and Taxation Code.
N.E.U.	Property is not used exclusively for religious, hospital, or charitable purposes within the meaning of section 214 of the Revenue and Taxation Code.
V.U.P.	Vacant, unused property does not meet the requirements for exemption.
P.N.R.	Property not recorded in the name of claimant as of the lien date, 12:01 a.m. January 1.
L.F.	Late filing. Filed with the Assessor after February 15. Claim not denied because of late filing, see other reason checked.

** The total tax, including penalties and interest, shall not exceed $250 in any one year on all property located within the county for which a claim that is filed late is subsequently approved. Tax bills resulting from late filed claims for exemptions from supplemental assessments are calculated individually by value date and are not included in the $250 per claimant/per county/per year limitation.*