EF-267-A-R20-0519-39000610-1 BOE-267-A (P1) REV. 20 (05-19)

___ CLAIM FOR WELFARE

EXEMPTION (ANNUAL FILING)

To receive the full exemption, a claimant must complete and file this



Steve J. Bestolarides **Assessor-Recorder-County Clerk**

San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273 Exemptions: (209) 468-2646

			Assessor by February 15.	ļ	nttps://www.sjgov.org/o	lepartment/assessor					
Organization Name and Mailing Address: (Make necessary corrections in ink to the											
orinte	d nam	e and	d address.)								
				This organization	owns rents/leases	the real property at this location:					
				Property No.:	Class:						
Last year your organization received the Welfare Exemption for all or part of the property your organization owns at the location listed above. To contin receiving the exemption for the property you own at this location, you must complete, sign and return this claim form to the Assessor. A separate cla form is required for each location. The Assessor may contact you for additional information.											
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 organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here											
	•	·		nization Name	,						
D. Does your organization have a valid <i>Organizational Clearance Certificate</i> (OCC) issued by the State Board of Equalization?											
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.											
			mation on the reverse side before completing. All questions mus	•	e answer to any guest	tion is "YES." explain in an					
			r complete the referenced form. Contact the Assessor if any form								
dent	ify the	e pro	perty that your organization owns at this location:								
	Rea	al pro	pperty (land/buildings/improvements) Personal property	Taxable Po	ssessory Interest						
YES	NO		Since January 1, last year:								
		1.	Have any of the activities or use on any portion of the property that of the change in activities or use.	t received an exempt	tion last year changed?	If yes, attach an explanation					
		2.	Is any portion of this property being used for exempt purposes that	at was not being used	d in that manner last ye	ar?					
		3.	Is any portion of this property vacant or unused? If yes, since (da	te)	Area (sq.ft.)						
		4.	 Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planned formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.) 								
	5. Is any portion of the property used for living quarters (other than transitional or emergency shelter, low-income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If yes , and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose (see "Housing" on reverse) or, if living quarters associated with a rehabilitation program, submit BOE-267-R.										
		6.	Is this property used as low-income housing? If yes , and the property is owned to company, submit BOE-267-L. If yes , and the property is owned to	property is owned by	a nonprofit organizati	on or eligible limited liability					
		7.	Is this property used as housing for the elderly or handicapped? property is financed by the federal government under, but not limit	If yes , submit BOE	-267-H unless care or	services are provided or the					
		8.	Do other persons or organizations use any of this property? If yes								
			a list describing what is used, the name of the user, the amount	received by claiman	nt (if any) and a copy o	f the lease agreement if not					
П		^	previously provided to the Assessor.								
Ш	Ш	9.	Did this or any portion of this property generate taxable "unrela Revenue Code? If yes , see "Unrelated Income" on the reverse.	ted business taxable	income," as defined in	n section 512 of the Internal					
		10.	Have the organization's income and/or expenses increased by m recent and the prior year's complete financial statements along w			, 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 claim	ant? If yes , provide the	e owner's name and address					
NAME	OF PE	RSON	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	<u> </u>	DAYTIM	E TELEPHONE					
	l ce	rtifv	(or declare) under penalty of perjury under the laws of the State of	f California that the fo	regoing and all informa	tion hereon including					
any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.											
SIGNA	TURE	OF CI	TITLE		DATE						
EMAIL ADDRESS											
	1005	000	ODIC LICE ONLY	D	(-) f D : I						
,	400E	35C	OR'S USE ONLY Approved: □ ALL □ PART	□ Denied Reason	on(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**, 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 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.

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)						

