BOE-267-A (P1) REV. 22 (05-21)

printed name and address.)

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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



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Office of Tom J. Bordonaro, Jr. San Luis Obispo County Assessor

Property Location:	
This organization	ſ

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IGNATURE		any accor	npanying st											,
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AME OF PE	RSON TO	CONTACT FO	OR ADDITIONA		DN (please pl	rint)						DAYTIME	TELEPHO	NE
	9. Is t	nere any e l a descrip	equipment o tion of the p	r property a roperty. Th	it this loca	y may be	taxable a	or rente as it is no	a to the cl t owned b	aimant? If y y the claima	ant.	vide the	owner's	name and ad
 8. Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of your more recent and the prior year's complete financial statements along with an explanation of increase. 9. Is there any equipment or property at this location that is leased or rented to the claimant? If yes, provide the owner's name and addreed to the claimant? 														
	8. Hav	ve the orga	le? If yes, s anization's i	ncome and	/or expen	ses incre	eased by i	more tha	an 25 perc	ent since la	st year?	, If yes.	attach a	copy of your
	7. Did	this or ar	y portion o	f this prope	erty genera	ate taxat	ole "unrela	ated bus	iness taxa	ble income	," as de	fined in	section	512 of the Int
	6. Do a li: pre	other pers st describi viously pro	ons or orga ng what is u ovided to the	nizations us used, the n Assessor.	se any of t ame of th	this prope e user, tl	erty? If ye he amour	e s, <u>subm</u> nt receive	i <u>t BOE-267</u> ed by clair	<u>7-O</u> if real pi nant (if any	roperty i) and a	s used; copy of	for perso the leas	nal property a e agreement
		with a st	atement ind	icating that	housing c	continues	to be use	ed for the	e organiza	tion's exem	pt purpo	se. (Se	e "Housin	ig" on reverse
		0.1	larters asso f vou claim é			•	• —			the occurs	ant'e ner	sition or	role in th	e organizatior
		governm	ient under, k	out not limit	ed to, sec	tions 202	2, 231, 23	6, or 811	of the Fee	deral Public	Laws.			2
		Housina	for senior o	r handicapo	ped. subm	it BOE-2	67-H unle	ess care	or services	s are provid	ed or the	e propei	ty is finar	nced by the fe
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			ied by a nor	•	,	or eligible	limited lia	ability co	mpany. su	bmit BOE-2	<u>67</u> -L			
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	4. Is a form	any portion	of this propiet	perty used	as a retai	l outlet o	r for othe	r fundrai	sing purpo	oses? (Note	: Thrift	stores v	hich are	part of a pla
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			of this prop											
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			ildings/impro	,		Persona	l property	· [] Taxable	Possessory	/ Interes	st		
lentify the	propert	y that you	r organizatio	n owns at	this locati	on:	-		_			•		
ttachmer	nt or co	mplete the	e reference	d form. Co	ntact the A	Assessor								
			lease forwa <i>everse side</i>							f the answe	er to an	y quest	on is "Y	ES," explain
										Office: If th	e organ	ization i	s dissolv	ed or the form
ast year?	Yes	No No	lf yes , pleas	se mail a co	opy of the	amendm	nent to the	e State E	Board of E	qualization,	County	-Assess	ed Prope	erties Division
-							rticles of i	incornor	 ation, cons	titution true	st instru	ment a	ticles of a	organization)
			ave a valid (tificate (O	CC) issu	ed by the	State Board	l of Equa	alization	? 🗌 Y	es 🗌 No
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BOE-267-A (P2) REV. 22 (05-21)

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	E ONLY						
		ASSESSED VA	LUES						
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, et	c., was allowed this year o	n a portion of the property des	cribed in the claim, inc	licate the type and				
amount of the exemption	-	¢							
amount of the exemption:	(type)	(amount)							
		B	/ (Assessor or desig						
		nee)	(date)						