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

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

County Government Center 1055 Monterey Street, Suite D360 San Luis Obispo, CA 93408 Telephone (805) 781-5643 Fax: (805) 781-5641 Email: Assessor@co.slo.ca.us Web Site: slocounty.ca.gov/assessor

			ith the Assessor by February 15.		Web Site: slocounty.ca.gov/assessor					
			me and Mailing Address: (Make necessary corrections in	Property Location:						
	the pri	ntea	name and address.)		leases the real property of this leastion.					
					leases the real property at this location:					
				Property No.: Clas						
recei	iving t	he e	organization received the Welfare Exemption for all or part exemption for the property you own at this location, you mus red for each location. The Assessor may contact you for a	st complete, sign and return this claim form						
A. If	you n	o loi	nger seek an exemption at this location, check here 🦳, sigr	n 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										
	-	•	с с							
C. Check, if changed within the last year: Mailing Address Organization Name										
D. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization? Yes No If yes , enter OCC No and date issued										
last y Box 9 docu <i>Read</i> attac	vear? 94287 ments d the in chmer	9, S we <i>nfori</i>	mended the organization's formative documents (i.e., article Yes No If yes , please mail a copy of the amendment Bacramento, CA 94279-0064. Please include your OCC num re amended, please forward a copy of this page to the Boar mation on the reverse side before completing. All questions r complete the referenced form. Contact the Assessor if an perty that your organization owns at this location:	to the State Board of Equalization, County- ber. Note to Assessor's Office: If the organ d of Equalization. s must be answered. If the answer to any	Assessed Properties Division, P.O. ization is dissolved or the formative <i>r</i> question is "YES," explain in an					
	-		operty (land/buildings/improvements)	operty 🗌 Taxable Possessory Interes	t					
YES	NO		Since January 1, last year:							
		1.	Have any of the activities or use on any portion of the prope of the change in activities or use.	rty that received an exemption last year cha	inged? If yes, attach an explanation					
		last year?								
			Is any portion of this property vacant or unused? If yes , sin	5						
			Is any portion of this property used as a retail outlet or for formal rehabilitation program may be exempt if BOE-267-R	other fundraising purposes? (Note: Thrift						
	5. Is any portion of the property used for living quarters? If yes, check one:									
	Transitional / emergency shelter									
			Low-income housing (check one)							
			Owned by a non-profit organization or eligible limit	ted liebility company, submit BOE 267 I						
				· · · ·						
			Owned by a limited partnership, <u>submit BOE-267-</u>							
			 Housing for senior or handicapped, <u>submit BOE-267-F</u> government under, but not limited to, sections 202, 23 	<u>I</u> unless care or services are provided or the 1, 236, or 811 of the Federal Public Laws.	e property is financed by the federal					
			Living quarters associated with a rehabilitation program	m, <u>submit BOE-267-R</u>						
			Other - If you claim exemption for this portion, submit of with a statement indicating that housing continues to be	documentation including the occupant's pos be used for the organization's exempt purpo	sition or role in the organization, se. (See "Housing" on reverse.)					
		6.	Do other persons or organizations use any of this property? a list describing what is used, the name of the user, the a previously provided to the Assessor.	⁹ If yes , <u>submit BOE-267-0</u> if real property is mount received by claimant (if any) and a	s used; for personal property attach copy of the lease agreement if not					
		7.	Did this or any portion of this property generate taxable " Revenue Code? If yes , see "Unrelated Business Taxable II		fined in section 512 of the Internal					
		8.	Have the organization's income and/or expenses increase	ation's income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of your most						
	recent and the prior year's complete financial statements along with an explanation of increase.									
		000	and a description of the property. This property may be taxa	able as it is not owned by the claimant.	DAYTIME TELEPHONE					
NAME	OF PE	RSUI	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE					
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including										
any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.										
SIGNA	TURE	OF C	LAIMANT	LE	DATE					
EMAIL ADDRESS										
EIVIAIL	. AUURI	200								

ASSESSOR'S USE ONLY

Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Approved: ALL PART Denied



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 VALUES										
ITEM	TOTAL ASSESSED VALUE OF:									
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL					
ITEM	EXEM	IPTION ALLOWED		I	1					
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL					
If another exemption, such as	cribed in the claim, indi	cate the type and								
amount of the exemption: \$ (type)										
	(type)	(amount)								
		By	y(Assessor or desig	(1999)	(date)					
				1166)	(uale)					