BOE-267-A (P1) REV. 23 (05-22)

#### \_\_\_\_ CLAIM FOR WELFARE 20 **EXEMPTION (ANNUAL FILING)** To receive the full exemption, a claimant must complete and

SUTTER

**KATHY SCRIVEN** SUTTER COUNTY ASSESSOR

1190 Civic Center Blvd. Yuba City, CA 95993 Phone: (530) 822-7160 Fax: (530) 822-7198 www.suttercounty.org/assessor E-mail: assessor@co.sutter.ca.us

		R'S USE ONLY Approved: ALL PART	Denied Reason(s) for Denial:				
SIGNATURE			DATE				
	-	any accompanying statements or documents, is true, correct					
NAME OF PE	RSO	I TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE				
		and a description of the property. This property may be taxable	d or rented to the claimant? If <b>yes</b> , provide the owner's name and address as it is not owned by the claimant.				
		recent and the prior year's complete financial statements along	•				
		Revenue Code? If yes, see "Unrelated Business Taxable Incor					
		a list describing what is used, the name of the user, the amou previously provided to the Assessor.	<b>res</b> , <u>submit BOE-267-O</u> if real property is used; for personal property attach int received by claimant (if any) and a copy of the lease agreement if no				
	0	with a statement indicating that housing continues to be us	umentation including the occupant's position or role in the organization, sed for the organization's exempt purpose. (See "Housing" on reverse.)				
		Living quarters associated with a rehabilitation program, s	ubmit BOE-267-R				
		Housing for senior or handicapped, <u>submit BOE-267-H</u> un government under, but not limited to, sections 202, 231, 2.	less care or services are provided or the property is financed by the federa 36, or 811 of the Federal Public Laws.				
		<ul> <li>Owned by a limited partnership, <u>submit BOE-267-L1</u></li> </ul>	induity company, <u>caping DCL 201 L</u>				
		Low-income housing (check one)     Owned by a non-profit organization or eligible limited l	liability company submit BOE-267-I				
		Transitional / emergency shelter					
	5.	Is any portion of the property used for living quarters? If yes, ch	neck one:				
		formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)					
		. Is any portion of this property vacant or unused? If <b>yes,</b> since (date) Area (sq.ft.) . Is any portion of this property used as a retail outlet or for other fundraising purposes? ( <b>Note</b> : Thrift stores which are part of a planned					
		Is any portion of this property being used for exempt purposes is any portion of this property vacant or unused? If <b>yes</b> since (	с ,				
		of the change in activities or use.					
	1	Since January 1, last year:	hat received an exemption last year changed? If yes, attach an explanatio				
-		perty that your organization <b>owns</b> at this location: perty (land/buildings/improvements)	ty 🗌 Taxable Possessory Interest				
			ust be answered. If the answer to any question is "YES," explain in a prms referenced below are needed to complete this application.				
ocuments	s we	e amended, please forward a copy of this page to the Board of	Equalization.				
ast year?		res No If <b>yes</b> , please mail a copy of the amendment to the	ne State Board of Equalization, County-Assessed Properties Division, P.O. Note to Assessor's Office: If the organization is dissolved or the formative				
f <b>yes,</b> ent	er O	CC No and date issued	f incorporation, constitution, trust instrument, articles of organization) since				
			rganization Name DCC) issued by the State Board of Equalization?            Yes          No				
-	-	ization is dissolved and therefore no longer needs an Organiza					
-			d return this form to the Assessor. Date Vacated:				
orm is re	quir	ed for each location. The Assessor may contact you for additio					
ast year	your	organization received the Welfare Exemption for all or part of th	e property your organization owns at the location listed above. To continu				
			Property No.: Class:				
			This organization owns rents/leases the real property at this locatio				
nk to the pri	meu		This organization owns rents/leases the real property at this locatio				
- 1 - 4 - 4	ntad	name and address.)	Property Location:				



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 VA	LUES				
ITEM	тоти	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, e	etc., was allowed this year o	n a portion of the property des	, cribed in the claim, ind	icate the type and		
amount of the exemption	-	¢					
amount of the exemption:	(type)	φ(amount)					
		B					
			(Assessor or desig	nee)	(date)		