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

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

		name and address.)	Property Location:				
	intea		This organization owns rents/leases the real property at this	locatior			
			Property No.: Class:				
_ast vear	vour	organization received the Welfare Exemption for all or part of the	」 ∟ ne property your organization owns at the location listed above. To co	ontinue			
eceiving	the e	exemption for the property you own at this location, you must cred for each location. The Assessor may contact you for additional terms of the second seco	omplete, sign and return this claim form to the Assessor. A separate	claim			
۹. If you r	no loi	nger seek an exemption at this location, check here 🦳, sign an	d return this form to the Assessor. Date Vacated:	_			
3. If your	orga	nization is dissolved and therefore no longer needs an Organiza	tional Clearance Certificate, check here 🗌				
C. Check	, if ch	nanged within the last year: 🔄 Mailing Address 📋 O	ganization Name				
). Does y f yes, en	our o ter O	organization have a valid <i>Organizational Clearance Certificate</i> (ICC No and date issued	DCC) issued by the State Board of Equalization? Yes No				
ast year? Box 9428 document Read the attachme dentify th	79, S infor nt o e pro	Yes No If yes , please mail a copy of the amendment to the Sacramento, CA 94279-0064. Please include your OCC numbers amended, please forward a copy of this page to the Board of mation on the reverse side before completing. All questions m r complete the referenced form. Contact the Assessor if any for perty that your organization owns at this location:	ust be answered. If the answer to any question is "YES," explain orms referenced below are needed to complete this application.	n, P.O. mative			
CREA CES NO	•	operty (land/buildings/improvements)	ty 🗌 Taxable Possessory Interest				
			hat received an exemption last year changed? If yes, attach an expla	anation			
	2.	Is any portion of this property being used for exempt purposes	that was not being used in that manner last year?				
		Is any portion of this property vacant or unused? If yes , since (date) Area (sq.ft.)					
	4.	Is any portion of this property used as a retail outlet or for oth formal rehabilitation program may be exempt if BOE-267-R is f	er fundraising purposes? (Note : Thrift stores which are part of a pl led with this claim.)	anned,			
	5.	Is any portion of the property used for living quarters? If yes, ch	neck one:				
		Transitional / emergency shelter					
		Low-income housing (check one)					
		 Owned by a non-profit organization or eligible limited Owned by a limited partnership, submit BOE-267-L1 	liability company, <u>submit BOE-267-L</u>				
		Housing for senior or handicapped, submit BOE-267-H un	less care or services are provided or the property is financed by the	federal			
		government under, but not limited to, sections 202, 231, 2					
		 Living quarters associated with a rehabilitation program, s Other - If you claim exemption for this portion, submit doc 	upril BOE-207-R umentation including the occupant's position or role in the organizati	on,			
			sed for the organization's exempt purpose. (See "Housing" on revers	,			
	6.	Do other persons or organizations use any of this property? If y a list describing what is used, the name of the user, the amon previously provided to the Assessor.	es, <u>submit BOE-267-O</u> if real property is used; for personal property int received by claimant (if any) and a copy of the lease agreemen	attach t if not			
	7.	Did this or any portion of this property generate taxable "unre Revenue Code? If yes , see "Unrelated Business Taxable Inco	elated business taxable income," as defined in section 512 of the I me'' on the reverse.	nternal			
	8.		more than 25 percent since last year? If yes, attach a copy of you	r most			
	9.		d or rented to the claimant? If yes , provide the owner's name and a	ddress			
JAME OF P	ERSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE				
10	ertifv	(or declare) under penalty of periury under the laws of the State	of California that the foregoing and all information hereon, including				
7 00	y	any accompanying statements or documents, is true, corre					
	OF C	LAIMANT	DATE				
EMAIL ADDF	RESS						



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	ΤΟΤΑ	L 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	tc., was allowed this year o	n a portion of the property des	cribed in the claim, indi	cate the type and	
amount of the exemption.		\$				
amount of the exemption:	(type)	(amount)				
		B	y			
			(Assessor or designee)		(date)	