EF-267-A-R21-0520-53000389-1

BOE-267-A (P1) REV. 21 (05-20)

20 ___ CLAIM FOR WELFARE **EXEMPTION (ANNUAL FILING)**



Shanna White County Clerk-Recorder-Assessor

P.O. Box 1255 Weaverville, CA 96093 Phone: (530) 623-1257 Fax: (530) 623-8398 assessor@trinitycounty.org

Organization Name and Mailing Address: (Make neces	sary corrections in ink to the printed	Property Location:				
name and address.)	sary corrections in this to the printed	This organization owns rents/leases the real property at this location:				
		Tents/leases the real proper	nty at this location.			
		Property No.: Class:				
Last year your organization received the Welfan	e Exemption for all or part of the	property your organization owns at the location listed ab-	ove. To continue			
receiving the exemption for the property you ow form is required for each location. The Asses	n at this location, you must com	iplete, sign and return this claim form to the Assessor. A	separate claim			
A. If you no longer seek an exemption at this loo	ation, check here, sign and ı	return this form to the Assessor. Date Vacated:				
B. If your organization is dissolved and therefore	e no longer needs an Organization	onal Clearance Certificate, check here				
C. Check, if changed within the last year:	Mailing Address Orga	anization Name				
D. Does your organization have a valid <i>Organiz</i> If yes , enter OCC No		CC) issued by the State Board of Equalization? Yes	☐ No			
E. Have you amended the organization's formation		ncorporation, constitution, trust instrument, articles of org	anization) since			
		State Board of Equalization, County-Assessed Properties				
	•	lote to Assessor's Office: If the organization is dissolved	or the formative			
documents were amended, please forward a co						
		t be answered. If the answer to any question is "YES ns referenced below are needed to complete this applica				
Identify the property that your organization own:		is referenced below are needed to complete this applica	uon.			
Real property (land/buildings/improvemer		☐ Taxable Possessory Interest				
YES NO Since January 1, last year:	,	Taxable 1 occossory interest				
1. Have any of the activities or use of the change in activities or use		at received an exemption last year changed? If yes, attack	า an explanation			
2. Is any portion of this property be	ing used for exempt purposes the	at was not being used in that manner last year?				
		te) Area (sq.ft.)				
		fundraising purposes? (Note : Thrift stores which are pa				
formal rehabilitation program ma	y be exempt if BOE-267-R is file	d with this claim.)				
5. Is any portion of the property use	• •	ck one:				
☐ Transitional / emergency sh	əlter					
Low-income housing (check	,					
	ŭ	bility company, <u>submit BOE-267-L</u>				
Owned by a limited par	tnership, <u>submit BOE-267-L1</u>					
Housing for senior or handi- government under, but not	capped, submit BOE-267-H unlegation in the same sapped, submit BOE-267-H unlegations 202, 231, 236	ss care or services are provided or the property is finance 5, or 811 of the Federal Public Laws.	d by the federal			
Living quarters associated	with a rehabilitation program, <u>sub</u>	omit BOE-267-R				
Other - If you claim exemp including a statement indica	tion for this portion, submit doc	umentation including the occupant's position or role in tales. Ised for the organization's exempt purpose. (see "Housing"	he organization, on reverse)			
☐ ☐ 6. Do other persons or organization	is use any of this property? If yes	s, submit BOE-267-O if real property is used; for persona	I property attach			
a list describing what is used, tr previously provided to the Asses		t received by claimant (if any) and a copy of the lease a	igreement it not			
7. Did this or any portion of this p	 Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code? If yes, see "Unrelated Income" on the reverse. 					
	and/or expenses increased by n	nore than 25 percent since last year? If yes , attach a co	py of your most			
	rty at this location that is leased	or rented to the claimant? If yes , provide the owner's na	me and address			
NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORM		DAYTIME TELEPHONE				
	attient (please pilling	()				
I certify (or declare) under penalty of perj	ury under the laws of the State o	f California that the foregoing and all information hereon,	including			
		and complete to the best of my knowledge and belief.				
SIGNATURE OF CLAIMANT	TITLE	DATE				
EMAIL ADDRESS						
ASSESSOR'S USE ONLY	Approved: ALL PART	☐ Denied Reason(s) for Denial:				
		` '				

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, 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)						
Ву								
			(Assessor or designee)		(date)			

