EF-267-A-R15-0513-54000767-1

BOE-267-A (P1) REV. 15 (05-13)

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.

Tara K. Freitas County Assessor/Clerk-Recorder

221 S. Mooney Blvd., Room 102-E Visalia, CA 93291-4593

Ph: (559) 636-5100 Fax: (559) 737-4468

Organization name and a	n Name and Mailing Address: (Make necessary corrections in ink to the printed ddress.)	d Property Location:						
	,		owns rents/leases	this location:				
		Trillo organization	owno 🗀 rontonoucco	uno location.				
		Property No.:	Class:					
Last year y	our organization received the Welfare Exemption for all or part of the	e property listed above. To co	ontinue receiving the ex	emption for this location				
you must (complete, sign and return this claim form to the Assessor. A separ	rate claim form is required	d for each location. If	you wish to receive the				
	on property at locations for which you have not received or filed a conger seek an exemption at this location, check here, sign and r							
-	y, if your organization is dissolved and therefore no longer needs ar							
•	hanged within the last year: Mailing Address Corporate Nam	•	Sertificate, cricon fiere					
	organization have a valid <i>Organizational Clearance Certificate</i> (OC		d of Equalization?	☐ Yes ☐ No				
•	er OCC No and date issued	of looded by the otate board	a or Equalization:					
	amended the organization's formative documents (i.e., articles of inc	corporation, constitution, trus	st instrument, articles o	f organization) since las				
	es $\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$							
	42879, Sacramento, CA 94279-0064. Please include your OCC nur		R STAFF: If the organi	zation is dissolved or the				
	locuments were amended, please forward a copy of this page to the		acult in donial of you	u alaim fau avamntian				
	ssor may ask for additional information. If you do not provide ead the information on the reverse side before completing. All quesi							
	IN "REMARKS" OR ON AN ATTACHMENT. Contact the Assessor							
YES NO	Since January 1, last year:							
	1. Has the use on any portion of the property that received an exe	emption last year changed?						
	2. Is any portion of this property being used for exempt purposes	•	,					
	3. Is any portion of this property vacant or unused? If yes, since (` ,	/ # 00 (0 4 ! ! !)					
	4. Is any portion of this property used as a retail outlet or for oth	ner fundraising purposes? (Note: Thrift stores which	h are part of a planned				
	formal rehabilitation program may be exempt if BOE-267-R is f 5. Is any portion of the property used for living quarters (other than		using for the alderly or h	andicannod listed under				
	questions 6 or 7)? If yes , and you claim exemption for this po	rtion, submit documentation	including the occupan	t's position or role in the				
	organization including a statement indicating that the housing		ganization's exempt p	urpose (see Housing or				
	reverse) or, if living quarters associated with a rehabilitation process. Is this property used as low-income housing? If yes , and the	•	opprofit organization	or oligible limited liability				
	company, BOE-267-L must be submitted. If yes and the prope	erty is owned by a limited par	rtnership, BOE-267-L1	must be submitted.				
	7. Is this property used as a facility for the elderly or handicapped?	? If ves. BOE-267-H must be	submitted unless care	or services are provided				
	or the property is financed by the federal government under se	ections 202, 231, 236, or 811	of the Federal Public I	_aws.				
Ш Ш	8. Do other persons or organizations use any of this property? If square footage used. (See Owner/Operator on reverse.)	yes, please provide a list in	cluding the name of us	er, frequency of use and				
пп	 Did this or any portion of this property generate taxable "unre 	alatad husinass tavahla inco	ome " as defined in se	ction 512 of the Interna				
	Revenue Code? If yes , see "Unrelated Income" on the reverse		onie, as delined in se	ction 312 of the interna				
	10. Have the organization's income and/or expenses increased by	y more than 25 percent sinc	e last year? If yes, att	ach a copy of your mos				
	recent and the prior year's complete financial statements.							
	11. Is there any equipment or property at this location that is lease and a description of the property. This property is taxable as it	ed or rented to the claimant?	If yes , provide the ow	ner's name and address				
REMARKS (at	tach separate sheet if necessary)	is not owned by the claiman	l.					
,	,							
NAME OF PER	RSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TE	EPHONE				
			()					
I cer	tify (or declare) under penalty of perjury under the laws of the State	e of California that the forego	oing and all information	hereon, including				
	any accompanying statements or documents, is true, corre	ect and complete to the best		pelief.				
SIGNATURE (DF CLAIMANT TITLE		DATE					
EMAIL ADDRE								
	ASSESSOR'S	USE ONLY						
Approved: ALL PART Denied Reason(s) for Denial:								
Approved.	LI ALL LI I ANTI LI Dellieu Neason(s) foi Defila.							

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



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.

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. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

ORGANIZATIONAL CLEARANCE CERTIFICATE

According to statutory provisions, the Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* issued 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 *Organizational Clearance Certificates* is available on the Board's website at *www.boe.ca.gov* and can be accessed through 1) Property Taxes, 2) Welfare and Veteran's Organization Exemption, 3) List of Eligible Organizations. You may also contact the Board at 916-274-3430.

HOUSING

If question 5 is answered **yes**, 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. (This question is not applicable where the exempt activity **is providing housing**.)

OWNER/OPERATOR

An organization that uses property belonging to another exempt organization must file and qualify for the exemption if it uses the property **more than once a week**. If that organization does not file and qualify, the owner organization will lose its exemption on any part of their property used by the non-qualifying organization. If an operator (non-owner) of the property files late, the part of the property used by that organization is subje&c to late filing. An organization that uses the property **once a week or less** does not need to file the Welfare Exemption Claim, but must provide evidence of exempt status under section 501 (C)(3) or 501 (C)(4) of the Internal Revenue Code **or** sections 23701d or 23701f of the California Revenue and Taxation Code.

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 990T, 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.

SIGNATURE

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor.

ASSESSOR'S USE ONLY												
ASSESSED VALUES												
ITEM	TOTAL ASSESSED VALUE OF:				EXEMPTION ALLOWED ON:							
ITEM	LAND	IMP	PERS. PROP	TOTAL	LAND	IMP	PERS. PROP	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: \$												
	By(Assessor or designee)						(date)					

