EF-267-A-R16-0515-54000791-1

BOE-267-A (P1) REV. 16 (05-15)

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

name and a		me and Mailing Address: (Make necessary corrections in ink to the printed ss.)	Property Location:							
			This organization owns	rents/leases this location:						
			Property No.:	Class:						
		and the Malfan Franchis for all and the Malfan Franchis								
you must exemption	com on p	organization received the Welfare Exemption for all or part of the proplete, sign and return this claim form to the Assessor. A separate property at locations for which you have not received or filed a claimer seek an exemption at this location, check here, sign and return	claim form is required for each form, contact the Assessor immed	location. If you wish to receive the						
Additionally	y, if	your organization is dissolved and therefore no longer needs an Org	ganizational Clearance Certificate,	check here						
		ged within the last year: Mailing Address Corporate Name								
•	-	anization have a valid Organizational Clearance Certificate (OCC) is	ssued by the State Board of Equali	zation?						
		CC No and date issued ended the organization's formative documents (i.e., articles of incorp	oration constitution trust instrume	nt articles of organization) since las						
nave you a vear? □Y										
		79, Sacramento, CA 94279-0064. Please include your OCC numbe								
		iments were amended, please forward a copy of this page to the Bo	. ,	-						
		r may ask for additional information. If you do not provide suc								
		the information on the reverse side before completing. All questions REMARKS" OR ON AN ATTACHMENT. Contact the Assessor imm								
YES NO		Since January 1, last year:	lediately if special forms are fleede	to complete this application.						
	1.	Has the use on any portion of the property that received an exemp	tion last year changed?							
	2.	Is any portion of this property being used for exempt purposes that	was not being used in that manne	r last year?						
		Is any portion of this property vacant or unused? If yes, since (date	,	a (sq.ft.)						
	4.	Is any portion of this property used as a retail outlet or for other f	undraising purposes? (Note: Thrift	stores which are part of a planned						
	5.	formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.) Is any portion of the property used for living quarters (other than low-income housing or housing for the elderly or handicapped listed under questions 6 or 7)? If yes , and you claim exemption for this portion, submit documentation including the occupant's position or role in the organization including a statement indicating that the housing continues to be used for organization's exempt purpose (see Housing on								
	6.	reverse) or, if living quarters associated with a rehabilitation prograls this property used as low-income housing? If yes, and the program of the program o	ım, submit BOE-267-R.							
		company, BOE-267-L must be submitted. If yes and the property is owned by a limited partnership, BOE-267-L1 must be submitted. Is this property used as a facility for the elderly or handicapped? If yes , BOE-267-H must be submitted unless care or services are provided								
		or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws.								
		Do other persons or organizations use any of this property? If yes , please provide a list including the name of user, frequency of use and square footage used. (See Owner/Operator on reverse.)								
		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.								
		Have the organization'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.								
		Is there any equipment or property at this location that is leased or and a description of the property. This property is taxable as it is no	rented to the claimant? If yes , proof owned by the claimant.	ovide the owner's name and address						
REMARKS (at	tach	separate sheet if necessary)								
				T						
NAME OF PER	RSOF	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE						
I cei	tify	(or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct a	California that the foregoing and al	\						
SIGNATURE (OF CI		ind complete to the best of my know	DATE						
>										
EMAIL ADDRE	SS	<u> </u>		1						
		ASSESSOR'S US	E ONLY							
Approved:	Т	ALL PART Denied Reason(s) for Denial:								
.pproved.		Traction (c) for bollar.								

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: \$													
	Ву	(Assessor or o	designee)		(date)								

