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

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



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

file th	nis for	m w	full exemption, a claimant must complete and with the Assessor by February 15. me and Mailing Address: (Make necessary corrections in				
			name and address.)	Property Location:			
			,	This organization owns rents/	leases the real property at this location:		
				Property No.: Clas	is:		
recei	ving t	he e	ر organization received the Welfare Exemption for all or part of the p exemption for the property you own at this location, you must comp red for each location. The Assessor may contact you for additional	plete, sign and return this claim form	e location listed above. To continue to the Assessor. A separate claim		
		-	nger seek an exemption at this location, check here, sign and re		Vacated.		
	-		nization is dissolved and therefore no longer needs an Organization				
		•	с с				
				nization Name			
			organization have a valid <i>Organizational Clearance Certificate</i> (OCC CC No and date issued	C) issued by the State Board of Equa	alization?		
			mended the organization's formative documents (i.e., articles of inc				
			Yes No If yes , please mail a copy of the amendment to the S				
			Sacramento, CA 94279-0064. Please include your OCC number. No ere amended, please forward a copy of this page to the Board of Eq.		zation is dissolved of the formative		
			mation on the reverse side before completing. All questions must		question is "YES." explain in an		
			r complete the referenced form. Contact the Assessor if any form				
Ident	•	•	perty that your organization owns at this location:				
		l pro	Since lanuary 1 last very	Taxable Possessory Interes	t		
		4	Since January 1, last year:	reactived on exemption last year she	mand2 If you, attach an avalanation		
		1.	Have any of the activities or use on any portion of the property that of the change in activities or use.	received an exemption last year cha	inged? If yes, attach an explanation		
		2.	Is any portion of this property being used for exempt purposes that	t was not being used in that manner	last year?		
		3.	Is any portion of this property vacant or unused? If yes, since (date	e) Area	(sq.ft.)		
		4.	Is any portion of this property used as a retail outlet or for other f formal rehabilitation program may be exempt if BOE-267-R is filed	undraising purposes? (Note : Thrift s with this claim.)	stores which are part of a planned,		
		5.	Is any portion of the property used for living quarters? If yes, check	k one:			
			Transitional / emergency shelter				
			Low-income housing (check one)				
			Owned by a non-profit organization or eligible limited liability company, submit BOE-267-L				
			Owned by a limited partnership, <u>submit BOE-267-L1</u>				
			Housing for senior or handicapped, <u>submit BOE-267-H</u> unless government under, but not limited to, sections 202, 231, 236,	s care or services are provided or the or 811 of the Federal Public Laws.	e property is financed by the federal		
			Living quarters associated with a rehabilitation program, subr	<u>mit BOE-267-R</u>			
			Other - If you claim exemption for this portion, submit docume with a statement indicating that housing continues to be used				
		6.	Do other persons or organizations use any of this property? If yes , a list describing what is used, the name of the user, the amount				
		7.	previously provided to the Assessor. Did this or any portion of this property generate taxable "unrelate	ed business taxable income," as det	fined in section 512 of the Internal		
			Revenue Code? If yes, see "Unrelated Business Taxable Income"	on the reverse.			
		8.	Have the organization's income and/or expenses increased by morecent and the prior year's complete financial statements along with		If yes , attach a copy of your most		
		9.	Is there any equipment or property at this location that is leased o and a description of the property. This property may be taxable as	r rented to the claimant? If yes, prov it is not owned by the claimant.	vide the owner's name and address		
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE		
					()		
	l ce	rtify	(or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct a				
	TURE	OF CI	TITLE		DATE		
EMAIL	ADDR	ESS	І				
_							
	ASSE	ssc	DR'S USE ONLY Approved: ALL PART	Denied Reason(s) for Denial:			

ASSESSOR'S USE ONLY

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. 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	TOTA	L ASSESSED VALUE OF:						
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
ITEM	EXEN	IPTION ALLOWED	1	I.	1			
	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: \$								
	(type)	(amount)						
		B						
			(Assessor or desig	inee)	(date)			