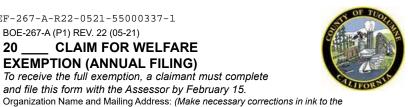
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printed name and address.)

#### 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.



# Kaenan Whitman

**Tuolumne County Assessor-Recorder** 2 South Green Street, Third Floor Sonora, CA 95370 Phone: (209) 533-5535 Fax: (209) 533-5674 Email: assessor@tuolumnecounty.ca.gov

on:

INTERIAL INT	Denied Reason(s) for Denial:	
GNATURE OF CLAIMANT		
<u> </u>		DATE
I certify (or declare) under penalty of perjury under the laws of the State any accompanying statements or documents, is true, correc		
AME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)		
<ul> <li>9. Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable a</li> </ul>		vide the owner's name and addre
recent and the prior year's complete financial statements along	with an explanation of increase.	
Revenue Code? If <b>yes</b> , see <i>"Unrelated Income"</i> on the reverse.		
<ul> <li>a list describing what is used, the name of the user, the amoun previously provided to the Assessor.</li> <li>7. Did this or any portion of this property generate taxable "unrel</li> </ul>	nt received by claimant (if any) and a	copy of the lease agreement if
<ul> <li>Other - If you claim exemption for this portion, submit docu with a statement indicating that housing continues to be us</li> <li>6. Do other persons or organizations use any of this property? If year of the persons of the person of thep</li></ul>	ed for the organization's exempt purpo	ose. (See "Housing" on reverse.)
government under, but not limited to, sections 202, 231, 23		
<ul> <li>Housing for senior or handicapped, <u>submit BOE-267-H</u> unle government under, but not limited to, sections 202, 231, 23</li> </ul>	ess care or services are provided or th	e property is financed by the fede
<ul> <li>Owned by a non-profit organization or eligible limited li</li> <li>Owned by a limited partnership, <u>submit BOE-267-L1</u></li> </ul>	ability company, <u>submit BOE-267-L</u>	
Low-income housing (check one)		
Transitional / emergency shelter		
5. Is any portion of the property used for living quarters? If yes, che	eck one:	
<ul> <li>4. Is any portion of this property used as a retail outlet or for other formal rehabilitation program may be exempt if BOE-267-R is fill</li> </ul>	r fundraising purposes? (Note: Thrift ed with this claim.)	stores which are part of a planne
3. Is any portion of this property vacant or unused? If <b>yes</b> , since (d	-	
2. Is any portion of this property being used for exempt purposes t	0	
1. Have any of the activities or use on any portion of the property the of the change in activities or use.	nat received an exemption last year ch	anged? If yes, attach an explanat
Real property (land/buildings/improvements)     Personal property     SNO Since January 1, last year:	Y 🗌 Taxable Possessory Intere	st
ox 942879, Sacramento, CA 94279-0064. Please include your OCC number. cuments were amended, please forward a copy of this page to the Board of I ead the information on the reverse side before completing. <b>All questions mu</b> tachment or complete the referenced form. Contact the Assessor if any for entify the property that your organization <b>owns</b> at this location:	Equalization. Ist be answered. If the answer to an	y question is "YES," explain in
<b>yes,</b> enter OCC No and date issued Have you amended the organization's formative documents (i.e., articles of st year? Yes No If <b>yes</b> , please mail a copy of the amendment to th www.042870. Sagraments CA 04270.0064. Please induk your OCC number	e State Board of Equalization, County	-Assessed Properties Division, P
. Does your organization have a valid Organizational Clearance Certificate (O	OCC) issued by the State Board of Equ	alization?
. Check, if changed within the last year: 🛛 Mailing Address 🗍 Org	ganization Name	
If your organization is dissolved and therefore no longer needs an Organizat	ional Clearance Certificate, check her	e 🗌
rm is required for each location. The Assessor may contact you for addition If you no longer seek an exemption at this location, check here, sign and	nal information.	
ا ast year your organization received the Welfare Exemption for all or part of the ceiving the exemption for the property you own at this location, you <b>must</b> co	mplete, sign and return this claim form	he location listed above. To contir n to the Assessor. <b>A separate cla</b>
	Property No.: Cla	ss:
	This organization owns rents	/leases the real property at this locat



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# **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 USE ONLY							
		ASSESSED VA	LUES				
ITEM	ТОТА	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, inc	dicate the type and		
amount of the exemption.		\$					
amount of the exemption:	(type)	(amount)					
		B	/				
			(Assessor or designee)		(date)		