EF-267-A-R19-0617-57000598-1

BOE-267-A (P1) REV. 19 (06-17)

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.



YOLO COUNTY **COUNTY ASSESSOR**

625 Court St, Rm. 104 Woodland, CA 95695 Woodland/Davis (530) 666-8135 Fax (530) 666-8213 West Sacramento (916) 375-6496

Organization Name and Mailing Address:		assessor@yolocounty.org				
Make necessary corrections in ink to the printed name and address.)		Property Location:				
		This organization owns ren	its/leases the real property at this location			
		Property No.: Cla	ss:			
ast year your organization received the Welfare Exerceiving the exemption for the property you own at t	emption for all or part of the	property your organization owns at the	ne location listed above. To continue			
form is required for each location. The Assessor m	nay contact you for addition	nal information.				
A. If you no longer seek an exemption at this location	, check here, sign and	return this form to the Assessor. Date	e Vacated:			
3. If your organization is dissolved and therefore no le	onger needs an Organizati	onal Clearance Certificate, check here	e 🗌			
		anization Name				
D. Does your organization have a valid <i>Organizationa</i> f yes, enter OCC No and o	date issued					
E. Have you amended the organization's formative d						
ast year? 🔲 Yes 🔲 No If yes , please mail a cop 3ox 942879, Sacramento, CA 94279-0064. Please in						
documents were amended, please forward a copy of			iization is dissolved of the formative			
Read the information on the reverse side before comp	oleting. All questions mus	st be answered. If the answer to an				
attachment or complete the referenced form. Com	•	ms referenced below are needed to c	omplete this application.			
dentify the property that your organization owns at th						
Real property (land/buildings/improvements)	Personal property	Taxable Possessory Interes	51			
YES NO Since January 1, last year:						
1. Has the use on any portion of the prop	•	, ,				
2. Is any portion of this property being us		ū	•			
3. Is any portion of this property vacant of	• • •	,	· · /			
4. Is any portion of this property used a formal rehabilitation program may be	exempt if BOE-267-R is file	ed with this claim.)	·			
5. Is any portion of the property used for elderly or handicapped listed under q the occupant's position or role in the o exempt purpose (see "Housing" on re	organization including a sta	tement indicating that the housing cor	ntinues to be used for organization's			
☐ ☐ 6. Is this property used as low-income	housing? If yes, and the	property is owned by a nonprofit or	ganization or eligible limited liability			
7. Is this property used as a housing for	company, submit BOE-267-L. If yes , and the property is owned by a limited partnership, submit BOE-267-L1. 7. Is this property used as a housing for the elderly or handicapped? If yes , submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.					
8. Do other persons or organizations use attach a list describing what is used, the						
not previously provided to the Assess 9. Did this or any portion of this propert	or. ty generate taxable "unrela					
Revenue Code? If yes , see "Unrelate" 10. Have the organization's income and/o	or expenses increased by i	more than 25 percent since last year	? If yes , attach a copy of your most			
recent and the prior year's complete fi 11. Is there any equipment or property at and a description of the property. This	this location that is leased	or rented to the claimant? If yes, pro	vide the owner's name and address			
NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION		is it is not owned by the claimant.	DAYTIME TELEPHONE			
			()			
I certify (or declare) under penalty of perju						
including any accompanying statement GIGNATURE OF CLAIMANT	ts or aocuments, is true, co	prect and complete to the best of my l	DATE			
A STATE OF GEARINAIN	IIILE		5.4.2			
EMAIL ADDRESS			1			
ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:						
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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 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**.)

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.

ASSESSOR'S USE ONLY							
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)					
		By(Assessor or designee)		(date)			

