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

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. Organization Name and Mailing Address: (Make necessary corrections in



Stephen S. Duckels Yuba County Assessor 915 8th Street, Suite 101 Marysville, CA 95901-5273 Phone: (530) 749-7820

			ted name and address.) Property Locat	ion:		
			This organiza	ation owns rents/leases the real property at this location		
			Property No.	.: Class:		
			sur errenization received the Welfers Everyntian for all or part of the preparty you	erronization owner at the location listed shows. To continue		
rece	iving t	the e	our organization received the Welfare Exemption for all or part of the property your e exemption for the property you own at this location, you must complete, sign ar uired for each location. The Assessor may contact you for additional information	nd return this claim form to the Assessor. A separate claim		
A. If	you n	o lo	longer seek an exemption at this location, check here, sign and return this for	m to the Assessor. Date Vacated:		
	-		ganization is dissolved and therefore no longer needs an Organizational Clearanc			
C. C	heck,	if ch	changed within the last year: 🛛 Mailing Address 🗍 Organization Nam	ne		
			ur organization have a valid <i>Organizational Clearance Certificate</i> (OCC) issued by • OCC No and date issued	the State Board of Equalization? Yes No		
-						
last y Box docu	year? 94287 Iments	79, S s we	a amended the organization's formative documents (i.e., articles of incorporation, Yes No If yes, please mail a copy of the amendment to the State Board Sacramento, CA 94279-0064. Please include your OCC number. Note to Assess were amended, please forward a copy of this page to the Board of Equalization. Formation on the reverse side before completing. All questions must be answere	of Equalization, County-Assessed Properties Division, P.O. sor's Office: If the organization is dissolved or the formative		
attao	chmei	nt o	or complete the referenced form. Contact the Assessor if any forms referenced	l below are needed to complete this application.		
Ident	•		property that your organization owns at this location:			
		l pro		able Possessory Interest		
TES	NO	4	Since January 1, last year:	even stige last user show and lives attack as surlarstice		
			 Have any of the activities or use on any portion of the property that received an of the change in activities or use. 			
			2. Is any portion of this property being used for exempt purposes that was not be	.		
			3. Is any portion of this property vacant or unused? If yes , since (date)			
		4.	Is any portion of this property used as a retail outlet or for other fundraising p formal rehabilitation program may be exempt if BOE-267-R is filed with this cla	purposes? (Note : Thrift stores which are part of a planned, im.)		
		5.	5. Is any portion of the property used for living quarters? If yes, check one:			
	Transitional / emergency shelter					
			Low-income housing (check one)			
			Owned by a non-profit organization or eligible limited liability compan	y, <u>submit BOE-267-L</u>		
			Owned by a limited partnership, <u>submit BOE-267-L1</u>	·		
	 Housing for senior or handicapped, <u>submit BOE-267-H</u> 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. 					
			Living quarters associated with a rehabilitation program, submit BOE-267			
			 Other - If you claim exemption for this portion, submit documentation inclu 			
		•	with a statement indicating that housing continues to be used for the orga	nization's exempt purpose. (See "Housing" on reverse.)		
	6. Do other persons or organizations use any of this property? If yes , <u>submit BOE-267-O</u> if real property is used; for personal property attach a list describing what is used, the name of the user, the amount received by claimant (if any) and a copy of the lease agreement if not previously provided to the Assessor.					
		7.	 Did this or any portion of this property generate taxable "unrelated business Revenue Code? If yes, see "Unrelated Business Taxable Income" on the revenue Code? 	taxable income," as defined in section 512 of the Internal erse.		
		8.	 Have the organization's income and/or expenses increased by more than 25 recent and the prior year's complete financial statements along with an explanation 	percent since last year? If yes , attach a copy of your most ation of increase.		
		9.	Is there any equipment or property at this location that is leased or rented to the and a description of the property. This property may be taxable as it is not own	ne claimant? If yes , provide the owner's name and address ed by the claimant.		
NAME	OF PE	RSO	SON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE		
	l ce	rtify	ify (or declare) under penalty of perjury under the laws of the State of California th any accompanying statements or documents, is true, correct and complete			
SIGN	ATURE	OF C	F CLAIMANT	DATE		
EMAIL	ADDR	ESS	55			
-	ASSE	SSC	SOR'S USE ONLY Approved: ALL PART Denied	Reason(s) for Denial:		
_						



BOE-267-A (P2) REV. 23 (05-22)

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	AL ASSESSED VALUE OF:						
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
ITEM EXEMPTION ALLOWED			1	1	1			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL			
f 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								
amount of the exemption:	(type)	φ(amount)						
		B						
			(Assessor or desig	nee)	(date)			