BOE-267-A (P1) REV. 24 (05-24)

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



Stephen S. Duckels **Yuba County Assessor**

915 8th Street, Suite 101 Marysville, CA 95901-5273 Phone: (530) 749-7820

the A	sses	sor Ł	full exemption, a claimant must complete and file this form with by February 15. me and Mailing Address: (Make necessary corrections in ink to the printed	Property Location:					
name	and a	nddre	ss.)	This organization owns rents/leases the real property at this lo	ocation				
				Property No.: Class:					
Last	vear	vour	rorganization received the Welfare Exemption for all or part of the	property your organization owns at the location listed above. To cor	 ntinue				
rece	ivina 1	he e	exemption for the property you own at this location, you must com red for each location. The Assessor may contact you for additiona	plete, sign and return this claim form to the Assessor, A separate of	claim				
			nger seek an exemption at this location, check here, sign and r		_				
B. If	your o	orga	nization is dissolved and therefore no longer needs an Organizatio	onal Clearance Certificate, check here					
C. C	heck,	if ch	nanged within the last year: Mailing Address Orga	anization Name					
D. D If ye	oes y s, en	our o	organization have a valid <i>Organizational Clearance Certificate</i> (OC OCC No and date issued						
last y Box docu Read	/ear? 94287 ments d the i	79, S s we	Yes No If yes , please mail a copy of the amendment to the Sacramento, CA 94279-0064. Please include your OCC number. Note amended, please forward a copy of this page to the Board of Edmation on the reverse side before completing. All questions mus	t be answered. If the answer to any question is "YES," explain	ı, P.O. native				
			r complete the referenced form. Contact the Assessor if any form perty that your organization owns at this location:	ns referenced below are needed to complete this application.					
	-		perty (land/buildings/improvements) Personal property	☐ Taxable Possessory Interest					
YES	NO		Since January 1, last year:						
			of the change in activities or use.	at received an exemption last year changed? If yes, attach an explan	nation				
Ц			Is any portion of this property being used for exempt purposes that	,					
			Is any portion of this property vacant or unused? If yes , since (da	, , , ,					
			formal rehabilitation program may be exempt if BOE-267-R is filed	•	nned,				
Ш	Ш	5.	Is any portion of the property used for living quarters? If yes, chec	ck one:					
			☐ Transitional / emergency shelter						
			Low-income housing (check one) Owned by a non-profit organization or eligible limited lial	hility company, submit BOF-267-I					
			Owned by a limited partnership, submit BOE-267-L1	sinky company, <u>sastine BOE 201 2</u>					
			_ , , , , , ,	ess care or services are provided or the property is financed by the . 231, 236, or 811 of the Federal Public Laws.					
			Living quarters associated with a rehabilitation program, su						
			Other - If you claim exemption for this portion, submit docu organization, with a statement indicating that housing of (See "Housing" on reverse.)	umentation including the occupant's position or role in the continues to be used for the organization's exempt purpose.					
		6.	Do other persons or organizations use any of this property? If yes	s, <u>submit BOE-267-O</u> if real property is used; for personal property at received by claimant (if any) and a copy of the lease agreement	attach if not				
		7.	1 71	ted business taxable income," as defined in section 512 of the Int	ternal				
		8.		nore than 25 percent since last year? If yes , attach a copy of your	most				
		9.	Is there any equipment or property at this location that is leased of	or rented to the claimant? If yes , provide the owner's name and add	dress				
NAME	OF PE	RSOI	and a description of the property. This property may be taxable as N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	s it is not owned by the claimant. 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	f California that the foregoing and all information hereon, including and complete to the best of my knowledge and belief.					
SIGNA	ATURE	OF C	LAIMANT	DATE					
EMAIL	ADDR	ESS	<u>'</u>						
ASSESSOR'S LISE ONLY									
ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:									



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 Certi icate* (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 VALUES											
ITEM	TEM TOTAL ASSESSED VALUE OF:										
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL						
ITEM	EXEMI	MPTION 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)										



EF-267-A-R24-0524-5800015