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. Organizat



Phong La ALAMEDA COUNTY ASSESSOR

1221 Oak St., Rm 145 Oakland, Ca. 94612-4288 (510) 272-3787 / FAX (510) 272-3803 www.acgov.org/assessor

			ne and Mailing Address: (Make necessary corrections in name and address.)	Property Location:			
	the ph	neu			leases the real property at this location		
				Property No.: Clas	ss:		
Last	vear	/our	organization received the Welfare Exemption for all or part	of the property your organization owns at th	ne location listed above. To continue		
recei	iving t	he e	exemption for the property you own at this location, you must	st complete, sign and return this claim form	to the Assessor. A separate claim		
		•	ed for each location. The Assessor may contact you for ac				
	•		nger seek an exemption at this location, check here 🔲, sigr				
B. If	your c	orga	nization is dissolved and therefore no longer needs an Orga		e 🗋		
C. C	heck,	if ch	anged within the last year: 🛛 🔲 Mailing Address	Organization Name			
D. D	oes yo	our o	organization have a valid O <mark>rganizational Clearan</mark> ce Certifica	te (OCC) issued by the State Board of Equa	alization? 🔽 Yes 🗔 No		
lf ye	s, ente	er O	CC No and date issued				
			mended the or <mark>ga</mark> nization' <mark>s f</mark> ormative documents (i.e., article				
			Yes No If yes , please mail a c <mark>op</mark> y of the amendment acramento, CA 94279-0064. Please include your OCC num				
			re amended, please forward a copy of this page to the Boar				
			mation on the reverse side before completing. All question		y question is "YES," explain in an		
attac	hmer	nt o	complete the referenced form. Contact the Assessor if a	ny forms <mark>referenced below a</mark> re needed to c	omplete this a <mark>ppl</mark> ication.		
Ident	-		perty that your organization owns at this location:				
YES		pro	perty (land/buildings/improvements) Personal pro	operty Taxable Possessory Interes	st		
		1	Since January 1, last year:	the transition on examption last year abo	angod? If yoo, attach an avalanation		
		1.	Have any of the activities or use on any portion of the prope of the change in activities or use.	ary matreceived an exemption last year cha	anged? If yes, attach an explanation		
		2.	Is any portion of this property being used for exempt purpose	ses that was not being used in that manner	last year?		
		3.	(sq.ft.)				
		4.	Is any portion of this property used as a retail outlet or for formal rehabilitation program may be exempt if BOE-267-R	r othe <mark>r fundraising</mark> purposes? (Note : Thrift R is fi <mark>led wit</mark> h this claim.)	stores which are part of a planned,		
		5.	Is any portion of the property used for living quarters? If yes	s, check one:			
			Transitional / emergency shelter				
			Low-income housing (check one)				
			Owned by a non-profit organization or eligible limi	ited liability company, <u>submit BOE-267-L</u>			
			Owned by a limited partnership, <u>submit BOE-267-</u>	- <u>L1</u>			
			Housing for senior or handicapped, <u>submit BOE-2674</u> government under, but not limited to, sections 202, 23	Hunless care o <mark>r services are</mark> provided or the 1, 236, or 811 of the Federal Public Laws.	e property is financed by the federal		
			Living quarters associated with a rehabilitation progra	m, <u>submit BO<mark>E-267-R</mark></u>			
			Other - If you claim exemption for this portion, submit with a statement indicating that housing continues to be				
		6.	Do other persons or organizations use any of this property? a list describing what is used, the name of the user, the a previously provided to the Assessor.	? If yes , <u>submit BOE-267-0</u> if <mark>re</mark> al property i mount received by claimant (if any) and a	s used; for personal property attach copy of the lease agreement if not		
		7.	Did this or any portion of this property generate taxable " Revenue Code? If yes , see "Unrelated Business Taxable I	unrelated business taxable income," as de	fined in section 512 of the Internal		
		8.	Have the organization's income and/or expenses increase	d by more than 25 percent since last year?	? If yes , attach a copy of your most		
		recent and the prior year's complete financial statements along with an explanation of increase. 9. Is there any equipment or property at this location that is leased or rented to the claimant? If yes , provide the owner's name and address and a description of the property. This property may be taxable as it is not owned by the claimant.					
	OF PF	RSOI	and a description of the property. This property may be taxa		DAYTIME TELEPHONE		
. .	5. T L						
	l ce	tify	(or declare) under penalty of perjury under the laws of the S				
SIGNA			any accompanying statements or documents, is true, co		DATE		
SIGNATURE OF CLAIMANT							

EMAIL ADDRESS

ASSESSOR'S USE ONLY

ALL PART Denied Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Approved:

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	LASSESSED 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, indi	cate the type and			
amount of the exemption: \$								
	(type)	φ(amount)						
		B	l					
			(Assessor or desig	nee)	(date)			