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

20 \_\_\_\_ CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)

To receive the full exemption, a claimant must complete and file this form with



David Peets Alpine County Assessor/Recorder 50 Diamond Valley Rd. P.O. Box 155 Markleeville, CA 9612

and in the second se	Property Location:
ganization Name and Mailing Address: (Make necessary corrections in ink to the printeo one and address.)	This organization owns rents/leases the real property at this loo
	Property No.: Class:
ast year your organization received the Welfare Exemption for all or part of th ceiving the exemption for the property you own at this location, you <b>must</b> co rm is required for each location. The Assessor may contact you for additio	omplete, sign and return this claim form to the Assessor. <b>A separate c</b> onal information.
If you no longer seek an exemption at this location, check here [_], sign and	d return this form to the Assessor. Date Vacated:
If your organization is dissolved and therefore no longer needs an Organiza	itional Clearance Certificate, check here
. Check, if changed with <mark>in the last yea</mark> r: 📃 🔲 Mailing Address 📃 Or	
. Does your organization have a valid Organizational Clearance Certificate (C yes, enter OCC No and date issued	
Have you amended the organization's formative documents (i.e., articles of st year? Yes No If yes, please mail a copy of the amendment to the ox 942879, Sacramento, CA 94279-0064. Please include your OCC number. Socuments were amended, please forward a copy of this page to the Board of ead the information on the reverse side before completing. All questions mutachment or complete the referenced form. Contact the Assessor if any for the present when a present the present of the pres	ne State Bo <mark>ard</mark> of <mark>Equalization,</mark> County-Assessed Properties Division, . Note to Assessor's Office: If the organization is dissolved or the form Equalization. <i>ust be answered.</i> If the answer to any question is "YES," explain i
entify the property that your organization <b>owns a</b> t this location: Real property (land/buildings/improvements)	
ES NO Since January 1, last year:	ty Taxable Possessory Interest
	that received an exemption last year changed? If yes, attach an explan
2. Is any portion of this property being used for exempt purposes t	that was not being used in that manner last year?
3. Is any portion of this property vacant or unused? If <b>yes</b> , since (	
4. Is any portion of this property used as a retail outlet or for othe	er fundraising purposes? (Note: Thrift stores which are part of a plar
formal rehabilitation program may be exempt if BOE-267-R is fi 5. Is any portion of the property used for living guarters? If yes, ch	
Transitional / emergency shelter	IECK OHE.
Low-income housing (check one)	
Owned by a non-profit organization or eligible limited I	iability company, submit BOE-267-L
Owned by a limited partnership, <u>submit BOE-267-L1</u>	· · · ·
Housing for senior or handicapped, submit BOE-267-H u	nless care or services are provided or the property is financed by the
federal government under, but not limited to, sections 20	
Living quarters associated with a rehabilitation program, s	
organization, with a stateme <mark>nt</mark> indicating that housing	cumentation including the occupant's position or role in the g continues to be used for the organization's exempt purpose.
(See "Housing" on reverse.)	es, submit BOE-267-O if real property is used; for personal property a
	ant received by claimant (if any) and a copy of the lease agreement
	elated business taxable income," as defined in section 512 of the Int <i>me</i> " on the reverse.
8. Have the organization's income and/or expenses increased by recent and the prior year's complete financial statements along	where the more than 25 percent since last year? If <b>yes</b> , attach a copy of your with an explanation of increase.
<ul> <li>9. Is there any equipment or property at this location that is lease and a description of the property. This property may be taxable</li> </ul>	d or rented to the claimant? If <b>yes</b> , provide the owner's name and add as it is not owned by the claimant.
ME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE
I certify (or declare) under penalty of perjury under the laws of the State any accompanying statements or documents, is true, correct	ct and complete to the best of my knowledge and belief.
GNATURE OF CLAIMANT TITLE	DATE
IAIL ADDRESS	
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	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)					
Ву							
			(Assessor or design	nee)	(date)		

