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



Bob Buckner Colusa County Assessor 547 Market St., Suite 101 Colusa, CA 95932 (530) 458-0450

	This organization owns rents/leases the real property at this lo
	Property No.: Class:
ast year your organization received the Welfare Exemption for all or part of the	
eceiving the exemption for the property you own at this location, you <b>must</b> correct or additional terms of the second second the second secon	complete, sign and return this claim form to the Assessor. <b>A separate c</b> ional information.
. If you no longer seek an exemption at this location, check here, sign an	
. If your organization is dissolved and therefore no longer needs an Organiza	
C. Check, if changed within the last year: Address O	Organization Name
Description of the second s	
. Have you amended the organization's formative documents (i.e., articles o ist year? Yes No If yes, please mail a copy of the amendment to t ox 942879, Sacramento, CA 94279-0064. Please include your OCC number ocuments were amended, please forward a copy of this page to the Board of	the State Bo <mark>ar</mark> d of Equalization, County-Assessed Properties Division, r. Note to Assessor's Office: If the organization is dissolved or the form
ead the information on the reverse side before completing. All questions m	
ttachment or complete the referenced form. Contact the Assessor if any fe	
lentify the property that your organization <b>owns</b> at this location: Real property (land/buildings/improvements)	
Since January 1, last year:	rty Taxable Possessory Interest
<ul> <li>1. Have any of the activities or use on any portion of the property of the change in activities or use.</li> </ul>	that received an exemption last year changed? If yes, attach an explanation
2. Is any portion of this property being used for exempt purposes	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 (	
<ul> <li>4. Is any portion of this property used as a retail outlet or for oth formal rehabilitation program may be exempt if BOE-267-R is f</li> </ul>	h <mark>er fundraising purposes? (<b>Note</b>: Thrift stores which</mark> are part of a plar filed with this claim)
5. Is any portion of the property used for living quarters? If yes, c	
Transitional / emergency shelter	
Low-income housing (check one)	
Owned by a non-profit organization or eligible limited	liability company, <u>submit BOE-267-L</u>
Owned by a limited partnership, <u>submit BOE-267-L1</u>	
	nless care or services are provided or the property is financed by the fe 236, or 811 of the Federal Public Laws.
Living quarters associated with a rehabilitation program, so the second seco	
with a statement indicating that housing continues to be u	cumentation including the occupant's position or role in the organization used for the organization's exempt purpose. (See "Housing" on reverse.
a list describing what is used, the name of the user, the amor previously provided to the Assessor.	<b>yes</b> , <u>submit BOE-267-0</u> if real property is used; for personal property a ount received by claimant (if any) and a copy of the lease agreement i
Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Inco	
recent and the prior year's complete financial statements along	
9. Is there any equipment or property at this location that is lease and a description of the property. This property may be taxable	ed or rented to the claimant? If <b>yes</b> , provide the owner's name and add e as it is not owned by the claimant.
AME 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, corre	
GNATURE OF CLAIMANT	DATE
MAILADDRESS	<b>L</b>
ASSESSOR'S USE ONLY Approved: ALL PART	T 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 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 USE ONLY							
		ASSESSED VA	LUES				
ITEM	TOTAL ASSESSED VALUE OF:						
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL		
ITEM	EXEMPTION ALLOWED						
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL		
another exemption, such as	the church, religious,	etc., was allowed this year o	n a portion of the property des	ribed in the claim, ind	licate the type ar		
	-	-			51		
amount of the exemption:	(type)	- Φ(amount)					
		B	l				
			(Assessor or designee)		(date)		