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

EL DORADO COUNTY JON DEVILLE, ASSESSOR 360 FAIR LN. PLACERVILLE, CA 95667 TEL. 530-621-5739

rganization Name and Mailing Address: (Make necessary corrections in hk to the printed name and address.)	Property Location:
	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 property your organization owns at the location listed above. To con
eceiving the exemption for the property you own at this location, you mu	ist complete, sign and return this claim form to the Assessor. A separate of
orm is required for each location. The Assessor may contact you for a A. If you no longer seek an exemption at this location, check here 🦳 sig	
3. If your organization is dissolved and therefore no longer needs an Organ	
C. Check, if changed within the last year: Address	
D. Does your organization have a valid Organizational Clearance Certificant for the second se Second second sec	ate (OCC) issued by the State Board of Equalization?
	es of incorporation, constitution, trust instrument, articles of organization)
	t to the State Board of Equalization, County-Assessed Properties Division,
	nber. Note to Assessor's Office: If the organization is dissolved or the form
locuments were amended, please forward a copy of this page to the Boa	rd of Equalization. as must be answered. If the answer to any question is "YES," explain
ttachment or complete the referenced form. Contact the Assessor if a	
lentify the property that your organization owns at this location:	
Real property (land/buildings/improvements) Personal pr /ES NO Since January 1, last year:	operty Taxable Possessory Interest
	erty that received an exemption last year changed? If yes, attach an explan
of the change in activities or use.	,
2. Is any portion of this property being used for exempt purpo	o
3. Is any portion of this property vacant or unused? If yes , sin	
4. Is any portion of this property used as a retail outlet or fo formal rehabilitation program may be exempt if BOE-267-F	r othe <mark>r fun</mark> draising purposes? (Note: Thrift stores which are part of a plar R is filed with this claim.)
□ 5. Is any portion of the property used for living quarters? If ye	
Transitional / emergency shelter	
Low-income housing (check one)	
Owned by a non-profit organization or eligible lim	y i y
Owned by a limited partnership, <u>submit BOE-267</u>	
Housing for senior or handicapped, submit BOE-267- government under, but not limited to, sections 202, 23	H unless care o <mark>r services are</mark> provided or the property is financed by the fe 31, 236, or 811 of the Federal Public Laws.
 Living quarters associated with a rehabilitation program 	
Other - If you claim exemption for this portion, submit	documentation including the occupant's position or role in the organization
	be used for the organization's exempt purpose. (See "Housing" on reverse
6. Do other persons or organizations use any of this property a list describing what is used, the name of the user, the a	? If yes, <u>submit BOE-267-0</u> if real property is used; for personal property a amount received by claimant (if any) and a copy of the lease agreement
previously provided to the Assessor.	
7. Did this or any portion of this property generate taxable Revenue Code? If yes, see "Unrelated Business Taxable	"unrelated business taxable income," as defined in section 512 of the Int Income" on the reverse
8. Have the organization's income and/or expenses increase	ed by more than 25 percent since last year? If yes , attach a copy of your
recent and the prior year's complete financial statements a	along with an explanation of increase.
9. Is there any equipment or property at this location that is location and a description of the property. This property may be tax	eased or rented to the claimant? If yes, provide the owner's name and add table as it is not owned by the claimant.
IAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE
	()
	State of California that the foregoing and all information hereon, including
	correct and complete to the best of my knowledge and belief.
IGNATURE OF CLAIMANT	LE DAIE
MAIL ADDRESS	
ASSESSOR'S USE ONLY Approved: ALL F	ART Denied Reason(s) for Denial:
THIS DOCUMENT IS SUB.	

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 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		
	-	-		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
amount of the exemption:	(type)	- Φ(amount)					
		B	l				
			(Assessor or designee)		(date)		