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

# 20 \_\_\_\_ CLAIM FOR WELFARE



# Paul Dictos, CPA Fresno County Assessor-Recorder

P. O. Box 1146 Fresno, CA 93715 (559) 600-3534 www.assessor.co.fresno.ca.us

<b>EXEMPTION (ANI</b>	NUAL FILING)			
To receive the full exer	nption, a claimanṫ mι	ust complete ai	nd file this	form with
the Assessor by Februa	arv 15.			

Organization Name and Mailing Address: (Make necessary corrections in ink to the printed	Property Location:							
name and address.)	This organization owns rel	nts/leases the real property at this location:						
	Property No.:	Class:						
Last year your organization received the Welfare Exemption for all or part of the preceiving the exemption for the property you own at this location, you <b>must</b> comp	property your organization owns a	t the location listed above. To continue						
form is required for each location. The Assessor may contact you for additiona	I information.	in to the Assessor. A separate claim						
A. If you no longer seek an exemption at this location, check here $\; \Box$ , sign and ${\sf re}$	eturn this form to the Assessor. D	ate Vacated:						
B. If your organization is dissolved and therefore no longer needs an Organization	nal Clearance Certificate, check h	ere						
C. Check, if changed with <mark>in the last yea</mark> r: Mailing Address Organ	nization Name							
D. Does your organization have a valid <i>Organizational Clearance Certificate</i> (OCC	C) issued by the State Board of E	qualization?						
E. Have yo <u>u</u> amended the or <mark>ga</mark> nization' <mark>s f</mark> ormative <mark>do</mark> cum <mark>ent</mark> s (i.e., articles <mark>of</mark> inc								
ast year? Yes No If yes, please mail a copy of the amendment to the S								
Box 942879, Sacramento, C <mark>A</mark> 94279-0 <mark>06</mark> 4. Please <mark>in</mark> clud <mark>e y</mark> our OCC number. No documents were amended, please forward a copy of this page to the Board of Eq	•	anization is dissolved or the formative						
Read the information on the reverse side before completing. <b>All questions must</b>		any question is "YES," explain in an						
attachment or complete the referenced form. Contact the Assessor if any form	s <mark>referenced</mark> below <mark>a</mark> re needed to	complete this application.						
dentify the property that your organization owns at this location:								
Real property (land/buildings/improvements)  Personal property  YES NO Since January 1, last year:	Taxable Possessory Inte	rest						
1. Have any of the activities or use on any portion of the property that	received an exemption last year	changed? If yes, attach an explanation						
of the change in activities or use.	reserved an exemption last year.	onanged: If yee, attach an explanation						
<ul><li>2. Is any portion of this property being used for exempt purposes that</li></ul>	t was not being used in that manr	ner last year?						
3. Is any portion of this property vacant or unused? If <b>yes</b> , since (date	,	· · /						
4. Is any portion of this property used as a retail outlet or for other formal rehabilitation program may be exempt if BOE-267-R is filed	fundraising purposes? ( <b>Note</b> : Thr with this claim.)	ift stores which are part of a planned,						
5. Is any portion of the property used for living quarters? If yes, check	k one:							
Transitional / emergency shelter								
Low-income housing (check one)								
Owned by a non-profit organization or eligible limited liab	ility company, <u>submit BOE-267-L</u>	_						
Owned by a limited partnership, submit BOE-267-L1								
Housing for senior or handicapped, <u>submit BOE-267-H</u> unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.								
Living quarters associated with a rehabilitation program, sub								
Other - If you claim exemption for this portion, submit document organization, with a statement indicating that housing concerns (See "Housing" on reverse.)								
6. Do other persons or organizations use any of this property? If <b>yes</b> ,	submit BOE-267-O if real proper	ty is used; for personal property attach						
a list describing what is used, the name of the user, the amount	received by claimant (if any) and	a copy of the lease agreement if not						
previously provided to the Assessor.  7. Did this or any portion of this property generate taxable "unrelated to the Assessor."	ed husiness taxable income " as	defined in section 512 of the Internal						
Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Income"	on the reverse.	defined in Section 312 of the internal						
<ul> <li>8. Have the organization's income and/or expenses increased by mrecent and the prior year's complete financial statements along with</li> </ul>		ar? If yes, attach a copy of your most						
9. Is there any equipment or property at this location that is leased o		provide the owner's name and address						
and a description of the property. This property may be taxable as NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	it is not owned by the claimant.	DAYTIME TELEPHONE						
· · · · · · · · · · · · · · · · · · ·		( )						
I certify (or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct a								
SIGNATURE OF CLAIMANT TITLE	•	DATE						
P P P P P P P P P P P P P P P P P P P								
EMAIL ADDRESS								
ASSESSOR'S USE ONLY  Approved: ALL DART								
ASSESSOR'S USE ONLY Approved: ALL PART L	☐ Denied Reason(s) for Deni	al:						

#### **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)						
	By(Assessor or designee)			(date)				

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