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

COP COP COP COP County of Inyo Dave Stottlemyre, Assessor P.O. Box J Independence, CA 93526 (760) 878-0302 inyoassessor@inyocounty.us

			ame and Mailing Address: (Make necessary corrections in d name and address.) Prope	rty Location:
			,	organization owns rents/leases the real property at this location
			Pro	operty No.: Class:
Last	vear	vour	ـــــــــــــــــــــــــــــــــــــ	rty your organization owns at the location listed above. To continue
recei form	ving t is re	he e quii	exemption for the property you own at this location, you must complete ired for each location. The Assessor may contact you for additional info	, sign and return this claim form to the Assessor. A separate claim rmation.
A. If	you n	o loi	onger seek an exemption at this location, check here 🔲, sign and return	this form to the Assessor. Date Vacated:
B. If	your o	orga	anization is dissolved and therefore no longer needs an Organizational C	learance Certificate, check here
C. C	neck,	if ch	changed within the last year: 🛛 🗍 Mailing Address 🔄 Organizat	ion Name
lf ye :	s, ent	er O	organization have a valid Organizational Clearance Certificate (OCC) is: OCC No and date issued	
last y Box s	ear? 94287	0 9, 8	amended the organization's formative documents (i.e., articles of incorpo Yes No _If yes, please mail a copy of the amendment to the State Sacramento, CA 94279-0064. Please include your OCC number. Note to	Bo <mark>ar</mark> d of Equalization, County-Assessed Properties Division, P.O. Assessor's Office: If the organization is dissolved or the formative
			ere amended, please forward a copy of this page to the Board of Equaliz	
			rmation on the reverse side before completing. All questions must be a or complete the referenced form. Contact the Assessor if any forms ref	
	ify the	e pro	roperty that your organization owns at this location:	
		l pro	roperty (land/buildings/improvements) Since January 1, last year:	Taxable Possessory Interest
		1.	. Have any of the activities or use on any portion of the property that rece	vived an exemption last year changed? If yes, attach an explanation
		2	of the change in activities of use.	a not being used in that manner last year?
			 Is any portion of this property being used for exempt purposes that was Is any portion of this property vacant or unused? If yes, since (date) 	Area (sg.ft.)
			 Is any portion of this property used as a retail outlet or for other fundr formal rehabilitation program may be exempt if BOE-267-R is filed with 	aising purposes? (Note: Thrift stores which are part of a planned,
		5.	. Is any portion of the property used for living quarters? If yes, check one	
			Transitional / emergency shelter	
			Low-income housing (check one)	
			Owned by a non-profit organization or eligible limited liability o	company, <u>submit BOE-267-L</u>
			Owned by a limited partnership, <u>submit BOE-267-L1</u>	
			government under, but not limited to, sections 202, 231, 236, or 8	
			 Living quarters associated with a rehabilitation program, <u>submit B</u> Other - If you claim exemption for this portion, submit documentat 	
_	_		with a statement indicating that housing continues to be used for t	
		6.	Do other persons or organizations use any of this property? If yes, <u>sub</u> a list describing what is used, the name of the user, the amount rece previously provided to the Assessor.	mit <u>BOE-267-0</u> if real property is used; for personal property attach ived by claimant (if any) and a copy of the lease agreement if not
		7.	Did this or any portion of this property generate taxable "unrelated be Revenue Code? If yes, see "Unrelated Business Taxable Income" on	usiness taxable income," as defined in section 512 of the Internal the reverse.
		8.	 Have the organization's income and/or expenses increased by more t recent and the prior year's complete financial statements along with an 	han 25 percent since last year? If yes, attach a copy of your most
		9.	Is there any equipment or property at this location that is leased or ren and a description of the property. This property may be taxable as it is	ted to the claimant? If yes, provide the owner's name and address not owned by the claimant
NAME	OF PE	RSO	ON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	
	Ice	rtifv	y (or declare) under penalty of perjury under the laws of the State of Calif	ornia that the foregoing and all information hereon, including
			any accompanying statements or documents, is true, correct and c	
SIGN/	TURE	OF C	CLAIMANT	DATE
EMAIL	ADDR	ESS	; ;	
	ASSE	SSC	OR'S USE ONLY Approved ALL PART De	enied Reason(s) for Denial

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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	тот	AL ASSESSED VALUE OF:			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
ITEM	EXEMPTION ALLOWED				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
f 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)