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. Or



**Douglas W. Wacker County Assessor-Recorder** 

Lake County Courthouse 255 North Forbes Street Lakeport, CA 95453 Assessor's Office Phone: 707-263-2302 Recorder's Office Phone: 707-263-2293 Fax: 707-263-3703

	E OF C		LE DATE
	entry	(or declare) under penalty of perjury under the laws of the any accompanying statements or documents, is true.	State of California that the foregoing and all information hereon, including
			( )
NAME OF F		and a description of the property. This property may be ta	able as it is not owned by the claimant. DAYTIME TELEPHONE
		Is there any equipment or property at this location that is	eased or rented to the claimant? If <b>yes,</b> provide the owner's name and address
	8.		d by more than 25 percent since last year? If <b>yes,</b> attach a copy of your most long with an explanation of increase.
	7.		funrelated business taxable income," as defined in section 512 of the Internal
	6.	Do other persons or organizations use any of this property	? If <b>yes</b> , <u>submit BOE-267-0</u> if real property is used; for personal property attach amount received by claimant (if any) and a copy of the lease agreement if not
		Other - If you claim exemption for this portion, submi	documentation including the occupant's position or role in the organization, be used for the organization's exempt purpose. (See "Housing" on reverse.)
		Living quarters associated with a rehabilitation progr	
		Housing for senior or handicapped, submit BOE-267 government under, but not limited to, sections 202, 2	H unless care or services are provided or the property is financed by the federal
		Owned by a limited partnership, <u>submit BOE-26</u>	
		<ul> <li>Owned by a non-profit organization or eligible lin</li> </ul>	ited liability company, <u>submit BOE-267-L</u>
		Low-income housing (check one)	
	5.	Is any portion of the property used for living quarters? If y	s, check one:
		formal rehabilitation program may be exempt if BOE-267-	R is filed with this claim.)
		Is any portion of this property used as a retail outlet or fo	r other fundraising purposes? (Note: Thrift stores which are part of a planned,
		Is any portion of this property being used for exempt purp Is any portion of this property vacant or unused? If <b>yes</b> , s	с ,
		of the change in activities or use.	
			erty that received an exemption last year changed? If yes, attach an explanation
		perty (land/buildings/improvements)	operty Taxable Possessory Interest
-		perty that your organization <b>owns</b> at this location:	
			s must be answered. If the answer to any question is "YES," explain in an ny forms referenced below are needed to complete this application.
documer	nts we	re amended, please forward a copy of this page to the Boa	rd of Equalization.
			to the State Board of Equalization, County-Assessed Properties Division, P.O. nber. Note to Assessor's Office: If the organization is dissolved or the formative
E. Have	you a	mended the or <mark>ga</mark> nization' <mark>s f</mark> ormative <mark>do</mark> cum <mark>en</mark> ts (i <mark>.e.</mark> , artic	es of incorporation, constitution, trust instrument, articles of organization) since
D. Does If <b>yes.</b> er	your o nter O	organization have a valid Organizational Clearance Certific CC No and date issued	ate (OCC) issued by the State Board of Equalization?
		anged within the last year: 🛛 Mailing Address	
B. If you	<sup>r</sup> orga	nization is dissolved and therefore no longer needs an Org	
A. If you	no loi	nger seek an exemption at this location, check here 🦳, sig	n and return this form to the Assessor. Date Vacated:
receiving	the e	ed for each location. The Assessor may contact you for a	of the property your organization owns at the location listed above. To continue <b>st</b> complete, sign and return this claim form to the Assessor. <b>A separate claim</b> dditional information.
		energiantics and the Multiple Transition for all success	Property No.: Class:
	orintea	name and address.)	This organization owns rents/leases the real property at this location:
•		ne and Mailing Address: (Make necessary corrections in	Property Location:

ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:



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 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
	-	-			
amount of the exemption:	(type)	φ(amount)			
		B			
			(Assessor or designee)		(date)