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

## 20 **CLAIM FOR WELFARE**



## **Nick Ceaglio Lassen County Assessor**

220 S Lassen Street Susanville, CA 96130-4324 Phone: (530) 251-8241 http://www.lassencounty.org/dept/assessor/assesso

# **EXEMPTION (ANNUAL FILING)** To receive the full exemption, a claimant must complete and file this form with

			me and Mailing Address: (Make necessary corrections in ink to the printed	Property Location:							
	and a			This organization owns rents	s/leases the real property at this location						
				Property No.: Cla	iss:						
1					L. L 4: C. 4 . J						
rece	iving t	he e	organization received the Welfare Exemption for all or part of the pexemption for the property you own at this location, you <b>must</b> competed for each location. The Assessor may contact you for additional	plete, sign and return this claim forn	ne location listed above. To continue in to the Assessor. <b>A separate claim</b>						
A. If you no longer seek an exemption at this location, check here, sign and return this form to the Assessor. Date Vacated:											
B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here											
	,			nization Na <mark>me</mark>							
If ye	D. Does your organization have a valid <i>Organizational Clearance Certificate</i> (OCC) issued by the State Board of Equalization?  Yes No If <b>yes</b> , enter OCC No and date issued										
			mended the or <mark>ga</mark> nization's formative documents (i.e., articles of inc								
last year? Yes No If yes, please mail a copy of the amendment to the State Board of Equalization, County-Assessed Properties Division, P.O. Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the formative											
					nization is dissolved or the formative						
documents were amended, please forward a copy of this page to the Board of Equalization.  Read the information on the reverse side before completing. All questions must be answered. If the answer to any question is "YES," explain in an											
			r complete the referenced form. Contact the Assessor if any form								
Ident	ify the	pro	perty that you <mark>r</mark> organiza <mark>tio</mark> n <b>owns</b> at this location:								
		l pro	operty (land/buildings/improvements) Personal property	☐ Taxable Possessory Intere	st						
YES	NO		Since January 1, last year:								
		1.	Have any of the activities or use on any portion of the property that of the change in activities or use.	t received an exe <mark>mption last year</mark> ch	anged? If yes, attach an explanation						
		2.	Is any portion of this property being used for exempt purposes that	it was not being used in that manne	r last year?						
			Is any portion of this property vacant or unused? If yes, since (date	,	ı (sq.ft.)						
		4.	Is any portion of this property used as a retail outlet or for other	fundraising purposes? (Note: Thrift	stores which are part of a planned,						
П	П	5	formal rehabilitation program may be exempt if BOE-267-R is filed Is any portion of the property used for living quarters? If yes, chec								
ш	ш	٥.	☐ Transitional / emergency shelter	310-							
			Low-income housing (check one)								
			Owned by a non-profit organization or eligible limited liab	pility company, submit BOE-267-L							
			Owned by a limited partnership, submit BOE-267-L1								
			Housing for senior or handicapped, submit BOE-267-H unle	ss care or services are provided or t	the property is financed by the						
			federal government under, but not limited to, sections 202,  Living quarters associated with a rehabilitation program, sub-		blic Laws.						
			Other - If you claim exemption for this portion, submit docu		t's position or role in the						
			organization, with a statement indicating that housing c								
			(See "Housing" on reverse.)	June 10 10 10 10 1 10 1 10 1 gar							
		6.	Do other persons or organizations use any of this property? If yes.	, <u>submit BOE-267-O</u> if real property	is used; for personal property attach						
			a list describing what is used, the name of the user, the amount previously provided to the Assessor.	received by claimant (if any) and a	copy of the lease agreement if not						
П	П	7	Did this or any portion of this property generate taxable "unrelated to the Assessor."	ed business taxable income " as de	efined in section 512 of the Internal						
			Revenue Code? If yes, see "Unrelated Business Taxable Income	" on the reverse.							
		8.	Have the organization's income and/or expenses increased by m recent and the prior year's complete financial statements along wi	ore than 25 percent since last year th an explanation of increase.	? If <b>yes</b> , attach a copy of your most						
		9.	Is there any equipment or property at this location that is leased of and a description of the property. This property may be taxable as		vide the owner's name and address						
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	•	DAYTIME TELEPHONE						
					( )						
	I ce	rtify	(or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct a								
SIGNA	ATURE (	OF C	LAIMANT TITLE	John Jose to the book of my know	DATE						
EMAII	ADDRE	E99	l I		1						
LiviAIL	אטטאנ	_00									
	ASSE	990	OR'S LISE ONLY								
ASSESSOR'S USE ONLY  Approved: ALL PART 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 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	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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