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

### 20 \_\_\_ CLAIM FOR WELFARE **EXEMPTION (ANNUAL FILING)**



# Ms. Sharon Moeller **Los Angeles County Assessor**

500 W Temple ST Los Angeles, CA 90012-2770 Phone: (213) 974-3341

SIGNATURE OF CLAIMANT TITLE			LAIMANT	TLE	DATE					
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.										
				State of California that the foregoing and all	( )					
NAME	OF PE		Is there any equipment or property at this location that is and a description of the property. This property may be taken TO CONTACT FOR ADDITIONAL INFORMATION (please print)	leased or rented to the claimant? If <b>yes</b> , proxable as it is not owned by the claimant.	vide the owner's name and address DAYTIME TELEPHONE					
			. Have the organization's income and/or expenses increased by more than 25 percent since last year? If <b>yes</b> , attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase.							
			Did this or any portion of this property generate taxable Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable	or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of the Internal e Code? If <b>yes</b> , see "Unrelated Business Taxable Income" on the reverse.						
		6.	Do other persons or organizations use any of this property a list describing what is used, the name of the user, the previously provided to the Assessor.	y? If <b>yes</b> , <u>submit BOE-267-0</u> if real property i amount received by claimant (if any) and a	s used; for personal property attach copy of the lease agreement if not					
			Other - If you claim exemption for this portion, submorganization, with a statement indicating that he (See "Housing" on reverse.)							
			Living quarters associated with a rehabilitation prog							
			federal government under, but not limited to, section		lic Laws.					
			Housing for senior or handicapped, submit BOE-26	 7-H unless care or services are provided or tl	ne property is financed by the					
			Owned by a non-profit organization or eligible lin  Owned by a limited partnership, submit BOE-26		_					
			Low-income housing (check one)  Owned by a non-profit organization or eligible lin	nited liability company submit BOE 267 I						
			Transitional / emergency shelter							
		5.	Is any portion of the property used for living quarters? If y							
Ш	Ш	4.	Is any portion of this property used as a retail outlet or formal rehabilitation program may be exempt if BOE-267-	or other fundraising purposes? ( <b>Note</b> : Thrift- R is filed with this claim.)	stores which are part of a planned,					
			s any portion of this property vacant or unused? If <b>yes</b> , since (date) Area (sq.ft.) s any portion of th <mark>is property used as a retail out</mark> let or for othe <mark>r fu</mark> ndraising purposes? ( <b>Note</b> : Thrift stores which are part of a planned							
			Is any portion of this property being used for exempt purp		-					
Ш	Ш	1.	Have any of the activities or use on any portion of the proportion	perty that received an exemption last year characteristics.	anged? If yes, attach an explanation					
YES			perty (land/bu <mark>ildings/improvements) Pers</mark> onal p Since January 1, last year:							
Ident			perty that your organization owns at this location:	// // ) / /						
			mation on the reverse side before completing. All question complete the referenced form. Contact the Assessor if							
			re amended, please forward a copy of this page to the Boa	•	v sucction is "VEC " ovaloin in on					
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										
E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since										
D. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization?										
			nanged within the last year: Mailing Address		No. D. No.					
B. If	your c	rga	nization is dissolved and therefore no longer needs an Org	ganizational Clearance Certificate, check here						
A. If	you n	o lor	nger seek an exemption at this location, check here $ igsqcup  ,$ sig	gn and return this form to the Assessor. Date	e Vacated:					
recei	ving t	he e	organization received the Welfare Exemption for all or par exemption for the property you own at this location, you miled for each location. The Assessor may contact you for a	ust complete, sign and return this claim form	ne location listed above. To continue in to the Assessor. <b>A separate claim</b>					
L.				Property No.: Class						
	and a				leases the real property at this location:					
the A	ssess	or b	Tull exemption, a claimant must complete and file this form by February 15. me and Mailing Address: (Make necessary corrections in ink to the	Property Location:						

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Reason(s) for Denial:

Approved: ALL PART Denied



EMAIL ADDRESS

**ASSESSOR'S USE ONLY** 

#### **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									
	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)								
		B	y(Assessor or design	nee)	(date)					

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