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

20 **CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)** 



**Brett Frazier** Madera County Assessor

200 West 4th Street Madera, CA 93637-3548 Phone: (559) 675-7710 Fax: (559) 675-7654 www.maderacounty.com/government/assessor

			full exemption, a claimant must complete and file this form with y February 15.	Property Location:										
Orgar	nizatior	n Na	me and Mailing Address: (Make necessary corrections in ink to the printed											
name	and a	ddre	SS.)	Г		OWIS		rems/leases	the real property at this location:					
					Property No.:		Class:							
Last year your organization received the Welfare Exemption for all or part of the property your organization owns at the location listed above. To continue receiving the exemption for the property you own at this location, you <b>must</b> complete, sign and return this claim form to the Assessor. A separate claim form is required for each location. The Assessor may contact you for additional information.														
A. If	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 🗌														
C. Check, if changed within the last year: Mailing Address Organization Name														
D. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization? Ves 🗌 No														
If <b>yes</b> , enter OCC No and date issued E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since														
L. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since 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.														
			acramento, CA 94279-0 <mark>06</mark> 4. Please include your OCC number. I			Office: If t	he	organization	is dissolved or the formative					
			re amended, please forward a copy of this page to the Board of E nation on the reverse side before completing. All questions mu	•		the anew	or	to any quos	tion is "VES " ovalain in an					
			complete the referenced form. Contact the Assessor if any for											
			perty that your organization <b>owns</b> at this location:											
		l pro	perty (land/buildings/improvements) Personal property		🗌 Taxable I	Possesso	ry li	nterest						
YES	NO		Since January 1, last year:											
		1.	Have any of the activities or use on any portion of the property th of the change in activities or use.	at re	eceived an exen	nption las	t ye	ar changed?	If yes, attach an explanation					
			Is any portion of this property being used for exempt purposes the		0			,						
			Is any portion of this property vacant or unused? If yes, since (d					,						
		4.	Is any portion of this property used as a retail outlet or for othe formal rehabilitation program may be exempt if BOE-267-R is file	r fui ed w	ndraising purpo vith this claim.)	ses? (Not	te:	Thrift stores	which are part of a planned,					
		5.	Is any portion of the property used for living quarters? If yes, che	eck o	one:									
			Transitional / emergency shelter											
			Low-income housing (check one)											
			Owned by a non-profit organization or eligible limited lia	abili	ty company, <u>sub</u>	mit BOE-	267	<u>-L</u>						
			<ul> <li>Owned by a limited partnership, <u>submit BOE-267-L1</u></li> <li>Housing for senior or handicapped, <u>submit BOE-267-H un</u></li> </ul>	امع	care or service	s are nrow	uide	d or the prop	perty is financed by the					
			federal government under, but not limited to, sections 202	2, 23	31, 236, or 811 (	of the Fee	lera	I Public Law	S.					
			Living quarters associated with a rehabilitation program, s			_ /								
			Other - If you claim exemption for this portion, submit documentation including the occupant's position or role in the organization, with a statement indicating that housing continues to be used for the organization's exempt purpose.											
(See "Housing" on reverse.)														
			Do other persons or organizations use any of this property? If ye a list describing what is used, the name of the user, the amour	<b>s</b> , <u>s</u> nt re	ubmit BOE-267 eceived by claim	<u>-O</u> if real plant (if an	orop v) a	perty is used and a copy o	; for personal property attach f the lease agreement if not					
			previously provided to the Assessor.			`								
7. Did this or any portion of this property generate taxable "unrelated business taxable income," as defined in section 512 of th Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Income" on the reverse.														
	8. 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.													
		9.	Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable a						owner's name and address					
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		ie net ewned by				ETELEPHONE					
_								(	)					
	l cei	rtify	(or declare) under penalty of perjury under the laws of the State of											

any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief. SIGNATURE OF CLAIMANT TITLE DATE 

Approved: ALL PART Denied

EMAIL ADDRESS

ASSESSOR'S USE ONLY

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 A											
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL							
ITEM	EXEMPT											
	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)										
Ву												
			(Assessor or design	nee)	(date)							

