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

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



# Katrina Bartolomie MENDOCINO COUNTY ASSESSOR

501 Low Gap Road, Room 1020 Ukiah, CA 95482 Telephone: (707) 234-6800 Fax: (707) 463-6597

The organization tame and values (note necessary corrections in the bind protect  Poperty No:  Poperty No:  Class:  Lest 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 must complete, sign and return this claim form to the Assessor. Date Vascated:  If your organization is disadved and therefore no longer needs an Organizational Clearance Cartificate, check here  C. Check, if changed within the last year:  Mean of provide the organization's formative documents (i.e., articles of incorporation, constitution, thest instrument and therefore no longer needs an Organizational Clearance Cartificate, check here  C. Check, if changed within the last year:  Mean of provide the organization's formative documents (i.e., articles of incorporation, constitution, thest instrument and tables or organization is disabled or organization is disabled or organization is disabled or provide the sign and return this date of organization?  E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, Conty-Assessed Properties Division, P.O. Box 942079, Sacramento, CH-94279-064, Please-init accord (i.e., articles of incorporation, constitution, Conty-Assessed Properties Division, P.O. Box 942079, Sacramento, CH-94279-064, Please-init constitution and be appreted.  Head property (landbulkings/improvements)  P. Check, if the organization with a site location  Read the information on the reverse side lefter completing. JM (guestions and be appreted.)  Head property (landbulkings/improvements)  P. Check and property work organization was a site location  Read the information on the property work of the property weak or exemption bast year changed? If yes, statch an explanition  Read the information of this property weak or exempt purposes that was not being used in that manore last year?  2. Is any portion of this property	To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.	Property 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 your own at this location, there is an an erutim this form to the Assessor. A separate claim form is required for each location. The Assessor may contact you or additional information.           At If you no longer seek an exemption for all the location, cleck here	Organization Name and Mailing Address: (Make necessary corrections in ink to the printed name and address.)	This organization owns rents/leases the real property at this location:
<pre>receiving the exemption for the property you own at this location, you must 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.</pre> A. If you no longer seek an exemption at this location, check here [		Property No.: Class:
<ul> <li>B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here □</li> <li>C. Check, if changed within the last year: □ Mailing Address □ Organization Name</li> <li>D. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization? □ Yes □ No</li> <li>If yes, enter OCC No</li></ul>	receiving the exemption for the property you own at this location, you must com	plete, sign and return this claim form to the Assessor. A separate claim
C. Check, if changed within the last year:		
D. Des your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization?       Yes       No         If yes, enter OCC No.	B. If your organization is dissolved and therefore no longer needs an Organization	onal Clearance Certificate, check here 🗌
If yes, enter OCC No.	C. Check, if changed within the last year: Mailing Address	anization Name
last year?       No       f yes, elease mail a copy of the amendment to the State Board of Equalization. County-Assessed Properties Division, P.O.         Box 942879.064       Abs279-0644.Please includes your OCC number. Note to Assessor's Office. If the answer to any question is "YES," explain in an attachment or complete the referenced form. Contact the Assessor if any forms referenced below are needed to complete this application.         Identify the property that your organization owns at this location:	D. Does your organization have a valid Organizational Clearance Certificate (OC If yes, enter OCC No and date issued	C) issued by the State 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 attachment or complete the referenced form. Contact the Assessor if any forms referenced below are needed to complete this application.         Identify the property (land/buildings/improvements)       Personal property         Identify the property (land/building property as and or unused?)       Personal property (land/building)         Identify the property (land/building)       Is any portion of this property used or exempt if DOE-267-R is filed with this blaim)         Identify the property used for living quarters?       Person	last year? Yes No If <b>yes</b> , please mail a copy of the amendment to the Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. N	State Bo <mark>ar</mark> d of Equalization, County-Assessed Properties Division, P.O. Note to Assessor's Office: If the organization is dissolved or the formative
attachment or complete the referenced form. Contact the Assessor if any forms referenced below are needed to complete this application.         Identify the property (and/balldings/improvements)       Personal property (and/balldings/improvements)         Real property (and/balldings/improvements)       Personal property (and/balldings/improvements)         Image: Status       Image: Status       Tayle Possessory Interest         Image: Status       Image: Status       Image: Status       Image: Status         Image: Status       Image: Status       Image: Status       Image: Status       Image: Status         Image: Status       Image: Stat		•
Real property (land/buildings/improvements)       Personal property       Taxable Possessory Interest         YES NO       Since January 1, tast year:         Image: Since January 1, tast year:       Image: Since January 1, tast year:         Image: Since January 1, tast year:       Image: Since January 1, tast year:         Image: Since January 1, tast year:       Image: Since January 1, tast year:         Image: Since January 1, tast year:       Image: Since January 1, tast year:         Image: Since January 1, tast year:       Image: Since January 1, tast year:         Image: Since January 2, tast year:       Image: Since January 2, tast year:         Image: Since January 2, tast year:       Image: Since January 2, tast year:         Image: Since January 2, tast year:       Image: Since January 2, tast year:         Image: Since January 2, tast year:       Image: Since January 2, tast year:         Image: Since January 2, tast year:       Image: Since January 2, tast year:         Image: Since January 2, tast year:       Image: Since January 2, tast year:         Image: Since January 2, tast year:       Image: Since January 2, tast year:         Image: Since January 2, tast year:       Image: Since January 2, tast year:         Image: Since January 2, tast year:       Image: Since January 2, tast year:         Image: Since January 2, tast year:       Image: Since January 2, tast year:	attachment or complete the referenced form. Contact the Assessor if any for	
YES       NO       Since January 1, tast year:		
<ul> <li>of the change in activities or use.</li> <li>Is any portion of this property being used for exempt purposes that was not being used in that manner last year?</li> <li>Is any portion of this property vacant or unused? If yes, since (date)</li></ul>		□ Taxable Possessory Interest
<ul> <li>3. Is any portion of this property vacant or unused? If yes, since (date)</li></ul>		at received an exemption last year changed? If yes, attach an explanation
<ul> <li>4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thriff stores which are part of a planned, formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.)</li> <li>5. Is any portion of the property used for living quarters? If yes, check one:         <ul> <li>Transitional / emergency shelter</li> <li>Low-income housing (check one)</li> <li>Owned by a non-profit organization or eligible limited liability company, <u>submit BOE-267-L</u></li> <li>Owned by a limited partnership, <u>submit BOE-267-H</u> unless care or services are provided or the property is financed by the federal government under, but not limited to sections 202, 231, 236, or 811 of the Federal Public Laws.</li> <li>Living quarters associated with a rehabilitation program, <u>submit BOE-267-R</u></li> <li>Other - If you claim exemption for this portion, <u>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.)</u></li> <li>B. Do other persons or organizations use any of this property? If yes, <u>submit BOE-267-0</u> if real property is used; for personal property attach a list describing what is used, the name of the user, the amount received by claimant (if any) and a copy of the lease agreement if not previously provided to the Assessor.</li> <li>T. Did this or any portion of this property generate taxable <i>"unrelated business taxable income"</i> on the reverse.</li> <li>8. Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes, attach a copy of your most recent and the prior year's complete financial statements along with an explanation of increase.</li> <li>Is there any equipment or property may be taxable as it is not owned by the claimant?</li> <!--</u--></ul></li></ul>		· ·
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Transitional / emergency shelter Low-income housing (check one) Owned by a non-profit organization or eligible limited liability company, <u>submit BOE-267-L</u> Owned by a limited partnership, <u>submit BOE-267-L1</u> Housing for senior or handicapped, <u>submit BOE-267-R</u> Other - If you claim exemption for this portion, <u>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.) O ther 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 received by claimant (if any) and a copy of 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 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 more than 25 percent since last year? If yes, 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 or rented to the claimant? If yes, provide the owner's name and address and a description of the property. This property may be taxable as it is not owned by the claimant. NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print) Darytime TeLEPHONE ( ) I certify (or decl</u>	formal rehabilitation program may be exempt if BOE-267-R is file	d with this claim.)
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		( )
SIGNATURE OF CLAIMANT TITLE DATE	SIGNATURE OF CLAIMANT	DATE
EMAIL ADDRESS	EMAIL ADDRESS	
ASSESSOR'S USE ONLY Approved: ALL PART Denied Reason(s) for Denial:	Approved: Approved: ALL PART	L 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	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)					
Ву							
	(Assessor or designee)				(date)		

