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. Organization Name and Mailing Address: (Make necessary corrections in



Mono County Office Of The Assessor

Barry Beck, Assessor

PO Box 456
Bridgeport, CA 93517-0456
Telephone: 760-932-5510
Fax: 760-932-5511
Email: assessor@mono.ca.gov Website: www.monocounty.ca.gov/assessor

Property	Location:
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ink to	the prir	nted	name and address.)	Property Location:	
				This organization owns rents	leases the real property at this location:
				Property No.: Clas	SS:
recei	ving th	ne e	organization received the Welfare Exemption for all or parent xemption for the property you own at this location, you r ed for each location. The Assessor may contact you	nust complete, sign and return this claim form	ne location listed above. To continue in to the Assessor. A separate claim
A. If y	/ou no	o lor	nger seek an exemption at this location, check here \Box , s	sign and return this form to the Assessor. Date	e Vacated:
B. If y	/our o	rga	nization is dissolved and therefore no longer needs an O	rganizational Clearance Certificate, check here	e 🗌
C. Cł	neck, i	f ch	anged within the last year: 🛛 🗍 Mailing Address	Organization Name	
			organization have a valid Organizational Clearance Certif CC No and date issued	ficate (OCC) issued by the State Board of Equa	alization? 📋 Yes 📋 No
last y	ear?		mended the or <mark>ga</mark> nization' <mark>s f</mark> ormative <mark>documen</mark> ts (i.e., art Yes No _ If yes , please mail a copy of the amendme acramento, CA 94279-0064. Please include your OCC n	ent to the State Board of Equalization, County	-Assessed Properties Division, P.O.
			re amended, please forward a copy of this page to the Bo		
Read	the ir	nfori	nation on the reverse side before completing. All questi	ons must be answered. If the answer to an	
			complete the referenced form. Contact the Assessor i	if an <mark>y forms referenced below a</mark> re needed to c	omplete this app <mark>l</mark> ication.
	-		perty that your organization owns at this location: perty (land/buildings/improvements)	property Taxable Possessory Interes	
YES		pro	Since January 1, last year:		51
		1.	Have any of the activities or use on any portion of the pro of the change in activities or use.	ope <mark>rty</mark> that received an exemption last year cha	anged? If yes, attach an explanation
		2.	Is any portion of this property being used for exempt pur	rposes that was not being used in that manner	last year?
		3.	Is any portion of this property vacant or unused? If yes,	since (date) Area	(sq.ft.)
			Is any portion of this property used as a retail outlet or formal rehabilitation program may be exempt if BOE-267	7-R is filed with this claim.)	stores which are part of a planned,
		5.	Is any portion of the property used for living quarters? If	yes, check one:	
			Transitional / emergency shelter		
			Low-income housing (check one)		—
			Owned by a non-profit organization or eligible l		
			Owned by a limited partnership, <u>submit BOE-2</u>		
			 Housing for senior or handicapped, <u>submit BOE-26</u> government under, but not limited to, sections 202, 	7-H unless care or services are provided or the 231, 236, or 811 of the Federal Public Laws.	e property is financed by the federal
			 Living quarters associated with a rehabilitation program 		
			 Other - If you claim exemption for this portion, subr with a statement indicating that housing continues in 	nit documentation including the occupant's pos	sition or role in the organization, se. (See "Housing" on reverse.)
		6.	Do other persons or organizations use any of this proper a list describing what is used, the name of the user, the previously provided to the Assessor.	rty? If yes , <u>submit BOE-267-0</u> if real property i e amount received by claimant (if any) and a	s used; for personal property attach copy of the lease agreement if not
		7.	Did this or any portion of this property generate taxabl Revenue Code? If yes , see "Unrelated Business Taxab		fined in section 512 of the Internal
			Have the organization's income and/or expenses increa recent and the prior year's complete financial statements	s along with an explanation of increase.	
			Is there any equipment or property at this location that is and a description of the property. This property may be t		
NAME	OF PEF	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE ()
	l cer	tify	(or declare) under penalty of perjury under the laws of the any accompanying statements or documents, is true		
	TURE (OF CI	AIMANT	TITLE	DATE

EMAIL ADDRESS

ASSESSOR'S USE ONLY

ALL PART Denied Reason(s) for Denial:



Approved:

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	E ONLY		
		ASSESSED VA	LUES		
ITEM	тот	AL ASSESSED VALUE OF:			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
ITEM	EXE	MPTION 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)			
		By			
			(Assessor or desig	nee)	(date)