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 t Organizat



**Claude Parrish Orange County Assessor** Civic Center Plaza, Building 11 625 N. Ross Street, Room 142 P.O. Box 628 Santa Ana, CA 92702-0628 (714) 834-2779

			with the Assesser by February 15	www.ocgov.com/assessor						
			vith the Assessor by February 15. me and Mailing Address: (Make necessary corrections in							
			I name and address.)	Property Location:						
				This organization owns rents/leases the real property at this location:						
				Property No.: Class:						
rece	iving t	the e	r organization received the Welfare Exemption for all or part of the p exemption for the property you own at this location, you <b>must</b> comp red for each location. The Assessor may contact you for additiona	roperty your organization owns at the location listed above. To continue blete, sign and return this claim form to the Assessor. <b>A separate claim</b> I information.						
A. If	you no	o lo	nger seek an exemption at this location, check here 🦳, sign and re	turn this form to the Assessor. Date Vacated:						
B. If	vour c	orda	nization is dissolved and therefore no longer needs an Organization	al Clearance Certificate, check here						
	•	-								
	-			nization Name						
			organization hav <mark>e</mark> a valid O <mark>rganizational</mark> Clearance Certificate (OC)	C) issued by the State Board of Equalization? TYes No						
			DCC No and date issued							
				corporation, constitution, trust instrument, articles of organization) since						
				State Board of Equalization, County-Assessed Properties Division, P.O.						
			ere amended, please forward a copy of this page to the Board of Eq	te to Assessor's Office: If the organization is dissolved or the formative						
				be answered. If the answer to any question is "YES," explain in an						
attac	chmer	nt o	r complete the referenced form. Contact the Assessor if any form	s referenced below are needed to complete this application.						
			operty that your organization <b>owns</b> at this location							
	Rea	l pro	operty (land/buildings/improvements)	Taxable Possessory Interest						
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.	received an exemption last year changed? If yes, attach an explanation						
			. Is any portion of this property being used for exempt purposes that was not being used in that manner last year?							
			Is any portion of this property vacant or unused? If yes, since (dat							
		4.	Is any portion of t <mark>his</mark> property used as a retail outlet or for other t formal rehabilitati <mark>on</mark> program may be exempt if BOE-267-R is filed	undraising purposes? ( <b>Note</b> : Thrift stores which are part of a planned, with this claim.)						
		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 limited liab	ility company submit BOE-267-I						
			Owned by a limited partnership, <u>submit BOE-267-L1</u>							
				s care or services are provided or the property is financed by the federal						
			Living quarters associated with a rehabilitation program, sub							
				entation 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.)						
		6.	Do other persons or organizations use any of this property? If yes, a list describing what is used, the name of the user, the amount previously provided to the Assessor.	submit BOE-267-O if real property is used; for personal property attach received by claimant (if any) and a copy of the lease agreement if not						
		7.	Did this or any portion of this property generate taxable "unrelate Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Income"	ed business taxable income," as defined in section 512 of the Internal ' on the reverse.						
		8.		pre than 25 percent since last year? If <b>yes</b> , attach a copy of your most						
		9.		r rented to the claimant? If <b>yes</b> , provide the owner's name and address						

DAYTIME TELEPHONE NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print) 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. SIGNATURE OF CLAIMANT TITLE DATE ► EMAIL ADDRESS ASSESSOR'S USE ONLY PART Denied Approved: Reason(s) for Denial:



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### **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			
	`	ASSESSED VA	LUES		
ITEM	тот	AL ASSESSED VALUE OF:			
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
ITEM	EXEMPTION ALLOWED				
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL
f another exemption, such as	the church, reliaious, o	etc., was allowed this vear o	n a portion of the property des	ribed in the claim. ind	icate the type ar
	-	-		,,,,,	
amount of the exemption:	(type)	\$(amount)			
		By	I		
			(Assessor or designee)		(date)