#### 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 ink to the printed name and addres



# Peter Aldana

Assessor-County Clerk-Recorder County of Riverside

PO Box 751 Riverside, CA 92502-0751 Phone: (951) 955-6200 https://www.asrclkrec.com/

name and address.)	Property Location:								
	This organization owns rents/leases this location:								
	Property No.: Class:								
Last year your organization received the Welfare Exemption for all or part of the property listed above. To continue receiving the exemption for this location									
you must complete, sign and return this claim form to the Assessor. A separate claim form is required for each location. If you wish to receive the exemption on property at locations for which you have not received or filed a claim form, contact the Assessor immediately.									
If you no longer seek an exemption at this location, check here , sign and I									
Additionally, if your organization is dissolved and therefore no longer needs a	Organizational Clearance Certificate, check here								
Check, if changed within the last year: 🗌 Mailing Address 🗌 Corporate Nar									
Does your organization have a valid Organizational Clearance Certificate (OC	C) issued by the State Board of Equalization?								
If <b>yes</b> , enter OCC No and date issued Have you amended the organization's formative documents (i.e., articles of in	constitution trust instrument articles of organization) since last								
year? Yes No If <b>yes</b> , please mail an endorsed copy of the amendme									
P.O. Box 942879, Sacramento, CA 94279-0064. Please include your OCC nu									
formative documents were amended, please forward a copy of this page to the									
The Assessor may ask for additional information. If you do not provide									
Carefully read the information on the reverse side before completing. All gues EXPLAIN IN "REMARKS" OR ON AN ATTACHMENT. Contact the Assessor									
YES NO Since January 1, last year:	infinediately in special forms are needed to complete this application.								
1. Has the use on any portion of the property that received an ex	em <mark>pti</mark> on last year ch <mark>an</mark> ged?								
2. Is any portion of this property being used for exempt purposes	that was not being used in that manner last year?								
3. Is any portion of this property vacant or unused? If <b>yes</b> , since									
4. Is any portion of this property used as a retail outlet or for oth formal rehabilitation program may be exempt if BOE-267-R is	ner fundraising purposes? ( <b>Note</b> : Thrift stores which are part of a planned, filed with this claim.)								
5. Is any portion of the property used for living quarters (other tha	n low-income housing or housing for the elderly or handicapped listed under								
questions 6 or 7)? If <b>yes</b> , and you claim exemption for this po	rtion, submit documentation including the occupant's position or role in the continues to be used for organization's exempt purpose (see Housing on								
reverse) or, if living quarters associated with a rehabilitation pr									
6. Is this property used as low-income housing? If yes, and the company BOE-267-1 must be submitted. If yes and the property	e property is owned by a nonprofit organization or eligible limited liability erty is owned by a limited partnership, BOE-267-L1 must be submitted.								
	? If yes, BOE-267-H must be submitted unless care or services are provided								
	yes, please provide a list including the name of user, frequency of use and								
square footage used. (See Owner/Op <mark>era</mark> tor on reverse.)									
9. Did this or any portion of this property generate taxable "unr Revenue Code? If <b>yes</b> , see "Unrelated Income" on the reverse	elated business taxable income," as defined in section 512 of the Internal								
10. Have the organization's income and/or expenses increased b recent and the prior year's complete financial statements along	y <mark>mor</mark> e th <mark>an</mark> 25 percent sin <mark>c</mark> e last year? If <b>yes,</b> attach a copy of your most y with an explanation of increase.								
11. Is there any equipment or property at this location that is lease and a description of the property. This property is taxable as it	d or rented to the claimant? If <b>yes,</b> provide the owner's name and address is not owned by the claimant.								
REMARKS (attach separate sheet if necessary)	•								

NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE						
		( )					
I certify (or declare) under penalty of perjury under the laws of th any accompanying statements or documents, is tru	ne State of California that the foregoing and all e, correct and complete to the best of my know	information hereon, including ledge and belief.					
SIGNATURE OF CLAIMANT	TITLE	DATE					
EMAIL ADDRESS							
ASSESSOR'S USE ONLY							
Approved: ALL PART Denied Reason(s) for Denial:							
THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION							

#### **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.

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. In no case, however, is the tax, penalty, and interest for a given year to exceed \$250. A separate claim must be completed and filed for each property for which exemption is sought.

#### ORGANIZATIONAL CLEARANCE CERTIFICATE

According to statutory provisions, the Assessor may not approve a property tax exemption claim until the claimant has been issued a valid *Organizational Clearance Certificate* issued 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 *Organizational Clearance Certificates* is available on the Board's website at *www.boe.ca.gov* and can be accessed through 1) Property Taxes, 2) Welfare and Veteran's Organization Exemption, 3) List of Eligible Organizations. You may also contact the Board at 916-274-3430.

#### HOUSING

If question 5 is answered **yes**, 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. (This question is not applicable where the exempt activity **is providing housing**.)

### **OWNER/OPERATOR**

An organization that uses property belonging to another exempt organization must file and qualify for the exemption if it uses the property **more than once a week**. If that organization does not file and qualify, the owner organization will lose its exemption on any part of their property used by the non-qualifying organization. If an operator (non-owner) of the property files late, the part of the property used by that organization is subje&c to late filing. An organization that uses the property **once a week or less** does not need to file the Welfare Exemption Claim, but must provide evidence of exempt status under section 501 (C)(3) or 501 (C)(4) of the Internal Revenue Code **or** sections 23701d or 23701f of the California Revenue and Taxation Code.

## UNRELATED BUSINESS TAXABLE INCOME

If question 9 is answered **yes**, you must attach the following to the claim:

- the organization's information and tax returns, including form 990T, 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.

#### SIGNATURE

An officer or duly authorized representative of the organization **owning** the property must sign the claim. An officer or duly authorized representative of the organization **operating** the property must sign and file a separate claim. If an organization both owns and operates the property, only one claim need be signed and filed with the Assessor.

ASSESSOR'S USE ONLY										
ASSESSED VALUES										
ITEM	TOTAL ASSESSED VALUE OF:			EXEMPTION ALLOWED ON:						
	LAND	IMP	PERS. PROP	TOTAL	LAND	IMP	PERS. PROP	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)	\$	(amou	unt)				
				By (Assessor or designee)				(date)		

