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 for Organization



Tom J. Slavich San Benito County Assessor 440 Fifth St. Rm. 108 Hollister, CA 95023-3893 Tel: 831-636-4030 Fax: 831-636-4033 www.cosb.us/government/assessor

			with the Assessor by February 15. me and Mailing Address: (Make necessary corrections in	
			I name and address.)	operty Location:
				This organization owns rents/leases the real property at this location:
				Property No.: Class:
recei	, ving ti	he e		operty your organization owns at the location listed above. To continue ete, sign and return this claim form to the Assessor. <b>A separate claim</b> nformation.
A. If y	/ou no	o lor	nger seek an exemption at this location, check here 🔲, sign and ret	urn this form to the Assessor. Date Vacated:
B. If y	/our o	orga	nization is dissolved and therefore no longer needs an Organizationa	al Clearance Certificate, check here 🗌
C. Cł	neck, i	if ch	hanged within the last year: 🗾 🦳 Mailing Address 🗌 Organi:	zation Name
			organization have a valid Organizational Clearance Certificate (OCC)	
-				prporation, constitution, trust instrument, articles of organization) since
last y	ear?		Yes No If yes, please mail a copy of the amendment to the St	ate Board of Equalization, County-Assessed Properties Division, P.O.
			Sacramento, CA 94279-0064. Please include your OCC number. Noto ere amended, please forward a copy of this page to the Board of Equa	e to Assessor's Office: If the organization is dissolved or the formative
				e answered. If the answer to any question is "YES," explain in an
			r complete the referenced form. Contact the Assessor if any forms	
Identi	•	•	operty that your organization <b>owns</b> at this location:	
		prc	operty (land/buildings/improvements)  Since January 1, last year:	Taxable Possessory Interest
		1.		eceived an exemption last year changed? If yes, attach an explanation
		2.	Is any portion of this property being used for exempt purposes that v	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.)
		4.	ls any portion of this property used as a retail outlet or for other fu formal rehabilitation program may be exempt if BOE-267-R is filed v	ndraising purposes? ( <b>Note:</b> Thrift stores which are part of a planned, vith this claim.)
		5.	Is any portion of the property <mark>us</mark> ed for living quart <mark>ers</mark> ? If yes, check	one:
			Transitional / emergency shelter	
			Low-income housing (check one)	
			Owned by a non-profit organization or eligible limited liabili	ty company, <u>submit BOE-267-L</u>
			Owned by a limited partnership, <u>submit BOE-267-L1</u>	
			government under, but not limited to, sections 202, 231, 236, o	
			Living quarters associated with a rehabilitation program, <u>subm</u>	
			with a statement indicating that housing continues to be used f	tation including the occupant's position or role in the organization, or the organization's exempt purpose. (See "Housing" on reverse.)
		6.	Do other persons or organizations use any of this property? If yes, s a list describing what is used, the name of the user, the amount repreviously provided to the Assessor.	submit BOE-267-O if real property is used; for personal property attach accived by claimant (if any) and a copy of the lease agreement if not
			Revenue Code? If yes, see "Unrelated Business Taxable Income"	
		8.	Have the organization's income and/or expenses increased by mor recent and the prior year's complete financial statements along with	e than 25 percent since last year? If <b>yes</b> , attach a copy of your most an explanation of increase.
		9.	Is there any equipment or property at this location that is leased or and a description of the property. This property may be taxable as it	rented to the claimant? If <b>yes</b> , provide the owner's name and address is not owned by the claimant.
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE

		( )
	ty of perjury under the laws of the State of California th statements or documents, is truę, correct and complete	
SIGNATURE OF CLAIMANT	TITLE	DATE
MAIL ADDRESS		
ASSESSOR'S USE ONLY	Approved: ALL PART Denied	Reason(s) for Denial:
	THIS DOCUMENT IS SUBJECT TO PUBL	



# 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	SE ONLY		
		ASSESSED VA	LUES		
ITEM	тотя	LASSESSED 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, ε	tc., was allowed this year o	n a portion of the property des	, cribed in the claim, indi	cate the type and
amount of the exemption:	(type)	φ(amount)			
		B	/		
			(Assessor or designee)		(date)