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. Organiza



# Steve J. Bestolarides Assessor-Recorder-County Clerk

San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273 Exemption Section: (209) 468-2647 www.sjgov.org/assessor\_recorder

•			ne and Mailing Address: (Make necessary corrections in	Property Location:			
	ine pri	nied	name and address.)		/leases the real property at this location		
					meases the real property at this location		
				Property No.: Cla	ss:		
Last	vearv		organization received the Welfare Exemption for all or part of	the property your organization owns at t	he location listed above. To continue		
recei	ving t	he e	ed for each location. The Assessor may contact you for addi	complete, sign and return this claim forn	n to the Assessor. A separate claim		
A. If	you n	o loi	nger seek an exemption at this location, check here $\Box$ , sign a	and return this form to the Assessor. Dat	e Vacated:		
B. If	your c	orga	nization is dissolved and therefore no longer needs an Organiz	zational Clearance Certificate, check her	e 🗌		
C. Cł	neck,	if ch	anged within the last year: 🗾 🔲 Mailing Address 📃 🤇	Organization Name			
			organization have a valid Organizational Clearance Certificate		alization? 🗖 Yes 🥅 No		
			CC No and date issued	(OCC) issued by the State Board of Equ			
-			mended the organization's formative documents (i.e., articles	of incorporation, constitution, trust instru	ment, articles of organization) since		
last y	ear?		Yes 📃 No <b>If yes</b> , please mail a c <mark>op</mark> y of the amendment to	the State Board of Equalization, County	-Assessed Properties Division, P.O.		
			acramento, CA 94279-0064. Please include your OCC numbe		nization is dissolved or the formative		
			re amended, please forward a copy of this page to the Board of mation on the reverse side before completing. <b>All guestions r</b>	•	v question is "VES " explain in an		
			r complete the referenced form. Contact the Assessor if any				
			perty that your organization <b>owns</b> at this location:		·		
		l pro	pperty (land/buildings/improvements) 📃 🏾 🔤 Personal prope	erty 📃 Taxable Possessory Intere	st		
YES	NO		Since January 1, last year:				
		1.	Have any of the activities or use on any portion of the property of the change in activities or use.	y that received an exemption last year ch	anged? If yes, attach an explanation		
		2.	Is any portion of this property being used for exempt purpose	s that was not being used in that manne	last year?		
			Is any portion of this property vacant or unused? If yes, since		(sq.ft.)		
		4.	Is any portion of this property used as a retail outlet or for of formal rehabilitation program may be exempt if BOE-267-R is	th <mark>er fun</mark> draising purposes? ( <b>Note</b> : Thrift filed with this claim.)	stores which are part of a planned,		
		5.	Is any portion of the property used for living quarters? If yes, o	check one:			
			Transitional / emergency shelter				
			Low-income housing (check one)				
			Owned by a non-profit organization or eligible limited	d liability company, <u>submit BOE-267-L</u>			
			Owned by a limited partnership, <u>submit BOE-267-L1</u>				
			<ul> <li>Housing for senior or handicapped, <u>submit BOE-267-H</u> or government under, but not limited to, sections 202, 231,</li> </ul>		e property is financed by the federal		
			Living quarters associated with a rehabilitation program,	, <u>submit BOE-267-R</u>			
			Other - If you claim exemption for this portion, submit do with a statement indicating that housing continues to be	ocumentation including the occupant's po used for the organization's exempt purpo	sition or role in the organization, ose. (See "Housing" on reverse.)		
		6.	Do other persons or organizations use any of this property? If a list describing what is used, the name of the user, the amo previously provided to the Assessor.	<b>yes</b> , <u>submit BOE-267-0</u> if real property ount received by claimant (if any) and a	is used; for personal property attach copy of the lease agreement if not		
		7.	Did this or any portion of this property generate taxable "un Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable Inc	related business taxable income," as de come" on the reverse.	efined in section 512 of the Internal		
		8.	-	more than 25 percent since last year? If yes, attach a copy of your most			
		9.	Is there any equipment or property at this location that is leas and a description of the property. This property may be taxable	sed or rented to the claimant? If <b>yes,</b> pro le as it is not owned by the claimant.	vide the owner's name and address		
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE		
					( )		
	l ce	rtify	(or declare) under penalty of perjury under the laws of the Sta any accompanying statements or documents, is true, corr				
SIGNA	TURE	OF C	LAIMANT		DATE		

EMAIL ADDRESS

ASSESSOR'S USE ONLY

ALL PART Denied Reason(s) for Denial:

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



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	EONLY		
		ASSESSED VA	LUE <mark>S</mark>		
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 o	n a portion of the property des	cribed in the claim, indi	cate the type and
amount of the exemption	-	8			
amount of the exemption:	(type)	(amount)			
		Ву			
			(Assessor or desig	nee)	(date)