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



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

Organization Name and Mailing Address: (Make necessary corrections in	Property Location:	
ink to the printed name and address.)		leases the real property at this locatior
	Property No.: Clas	SS:
Last year your organization received the Welfare Exemption for all or part of th receiving the exemption for the property you own at this location, you must co form is required for each location. The Assessor may contact you for addition	mplete, sign and return this claim form	
A. If you no longer seek an exemption at this location, check here, sign and	d return this form to the Assessor. Date	e Vacated:
B. If your organization is dissolved and therefore no longer needs an Organization	tional Clearance Certificate, check here	
C. Check, if changed within the last year: Mailing Address	ganization Name	
D. Does your organization have a valid Organizational Clearance Certificate (C If yes, enter OCC No and date issued	DCC) issued by the State Board of Equa	alization? 🔲 Yes 📄 No
E. Have you amended the organization's formative documents (i.e., articles of		
last year? Yes No If yes, please mail a copy of the amendment to the		
Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. documents were amended, please forward a copy of this page to the Board of		ization is dissolved or the formative
Read the information on the reverse side before completing. All questions mu	1	question is "YFS " explain in an
attachment or complete the referenced form. Contact the Assessor if any fo		
Identify the property that your organization owns at this location:		· •
Real property (land/buildings/improvements)	y 📃 Taxable Possessory Interes	st line in the second se
YES NO Since January 1, last year:		
1. Have any of the activities or use on any portion of the property the of the change in activities or use.	hat received an exemption last year cha	anged? If yes, attach an explanation
2. Is any portion of this property being used for exempt purposes t	hat was not being used in that manner	last year?
3. Is any portion of this property vacant or unused? If yes , since (c	date) Area	(sq.ft.)
 4. Is any portion of this property used as a retail outlet or for othe formal rehabilitation program may be exempt if BOE-267-R is fill 	er fundraising purposes? (Note : Thrift s led with this claim.)	stores which are part of a planned,
5. Is any portion of the property used for living quarters? If yes, ch	eck one:	
□ Transitional / emergency shelter		
Low-income housing (check one)		
Owned by a non-profit organization or eligible limited li	iability company, submit BOE-267-L	-
Owned by a limited partnership, <u>submit BOE-267-L1</u>	· · · · ·	
 Housing for senior or handicapped, submit BOE-267-H uni government under, but not limited to, sections 202, 231, 23 	ess care or services are provided or the	e property is financed by the federal
☐ Living quarters associated with a rehabilitation program, s		
Other - If you claim exemption for this portion, submit docu with a statement indicating that housing continues to be us	imentation including the occupant's pos ed for the organization's exempt purpo	sition or role in the organization, se. (See "Housing" on reverse.)
 6. Do other persons or organizations use any of this property? If ye a list describing what is used, the name of the user, the amou previously provided to the Assessor. 	es, <u>submit BOE-267-0</u> if real property i nt 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 taxable "unre Revenue Code? If yes , see <i>"Unrelated Business Taxable Incom</i>		fined in section 512 of the Internal
8. Have the organization's income and/or expenses increased by recent and the prior year's complete financial statements along	more than 25 percent since last year? with an explanation of increase.	P If yes , attach a copy of your most
9. Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable	d or rented to the claimant? If yes, prov as it is not owned by the claimant.	vide the owner's name and address
NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE
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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

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	E ONLY		
		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, religious,	etc., was allowed this year o	n a portion of the property des	ribed in the claim, inc	licate the type ar
	-	-			
amount of the exemption:	(type)	φ(amount)			
		B			
			(Assessor or designee)		(date)