BOE-267-A (P1) REV. 24 (05-24)

20 **CLAIM FOR WELFARE** EXE

AQUIN

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

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SIGNA	TURE (DF CI		ITLE	na complete to the	Sest of my know	DATE						
	l cei	tify	(or declare) under penalty of perjury under the laws of the any accompanying statements or documents, is true,										
NAME	OF PE	RSOI	and a description of the property. This property may be ta N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	it is not owned by t	he claimant								
		 recent and the prior year's complete financial statements along with an explanation of increase. 9. Is there any equipment or property at this location that is leased or rented to the claimant? If yes, provide the owner's name and address 											
		8.	8. Have the organization's income and/or expenses increased by more than 25 percent since last year? If yes , attach a copy of your most										
		7.	Did this or any portion of this property generate taxable Revenue Code? If yes , see "Unrelated Business Taxable	"unrelate	ed business taxable	e income," as de	fined in section 512 of the Internal						
		6.	Do other persons or organizations use any of this property a list describing what is used, the name of the user, the previously provided to the Assessor.	y? If yes, amount	submit BOE-267-C) if real property i nt (if any) and a	s used; for personal property attach copy of the lease agreement if not						
			Other - If you claim exemption for this portion, subrorganization, with a statement indicating that he (See "Housing" on reverse.)										
			Living quarters associated with a rehabilitation program, submit BOE-267-R										
			Housing for senior or handicapped, <u>submit BOE-26</u> federal government under, but not limited to, sector	7-H unles	s care or services 231, 23 <mark>6,</mark> or 811 of	are provided or tl the F <mark>ed</mark> eral Pub	ne property is financed by the lic Laws.						
			Owned by a limited partnership, <u>submit BOE-26</u>	<u>7-L1</u>	, , , , , , , , , , , , , , , , , , ,								
			Low-income housing (check one) Owned by a non-profit organization or eligible lir	nited liab	ility company, <u>subm</u>	nit BOE-267-L							
			Transitional / emergency shelter										
		5.	Is any portion of the property used for living quarters? If y										
			 Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planne formal rehabilitation program may be exempt if BOE-267-R is filed with this claim.) 										
			Is any portion of this property vacant or unused? If yes , s		0								
			of the change in activities or use. Is any portion of this property being used for exempt purp										
YES	NO	1	Since January 1, last year: Have any of the activities or use on any portion of the prop	perty that	received an exemp	tion last year cha	anged? If yes, attach an explanation						
	Real		perty (land/buildings/improvements) 📃 🏾 Personal p	roperty	Taxable Po	ssessory Interes	st						
			complete the referenced form. Contact the Assessor if perty that your organization owns at this location:	any form	s referenced below	are needed to co	omplete this application.						
Read	the ir	nfori	re amended, please forward a copy of this page to the Boa nation on the reverse side before completing. All questio	ns must	be answered. If th								
last year? Yes No If yes, please mail a copy of the amendment to the State Board of Equalization, County-Assessed Properties Division, P.O. Box 942879, Sacramento, CA 94279-0064. Please include your OCC number. Note to Assessor's Office: If the organization is dissolved or the formative													
E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since													
D. Does your organization have a valid Organizational Clearance Certificate (OCC) issued by the State Board of Equalization? Yes No If yes , enter OCC No and date issued													
C. Check, if changed within the last year: Mailing Address Organization Name													
B. If your organization is dissolved and therefore no longer needs an Organizational Clearance Certificate, check here													
	A. If you no longer seek an exemption at this location, check here , sign and return this form to the Assessor. Date Vacated:												
Last year your organization received the Welfare Exemption for all or part of the property your organization owns at the location listed above. To conti receiving the exemption for the property you own at this location, you must complete, sign and return this claim form to the Assessor. A separate claim form is required for each location. The Assessor may contact you for additional information.													
					Property No.:								
Orgar		n Nai	me and Mailing Address: (Make necessary corrections in ink to the	printed	This organization	owns rents	leases the real property at this location:						
the A	ssess	or b	full exemption, a claimant must complete and file this for by February 15.	Property Location:									
			N (ANNUAL FILING)		www.sjgov.org/assessor_recorder								

EMAIL ADDRESS

ASSESSOR'S USE ONLY

Denied

Reason(s) for Denial:

□ ALL □ PART

Approved:



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 Certi icate (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 USE ONLY											
ASSESSED VALUES											
ITEM	TOTAL A	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 on a portion of the property described in the claim, indicate the type and											
amount of the exemption:											
	(type)	(amount)									
Ву											
			(Assessor or design	nee)	(date)						

