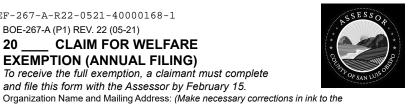
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printed name and address.)

#### 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.



# Office of Tom J. Bordonaro, Jr. San Luis Obispo County Assessor

County Government Center
1055 Monterey Street, Suite D360
San Luis Obispo, CA 93408
Telephone (805) 781-5643
Fax: (805) 781-5641
Email: Assessor@co.slo.ca.us
Web Site: slocounty.ca.gov/assessor

Property	Location:

	This organization	owns rents/leases the real property at this locati
		owns rents/leases the real property at this locati
	Property No.:	Class:
ast year your organization received the Welfare Exemption for all or part of the ceiving the exemption for the property you own at this location, you <b>must</b> cor <b>rm is required for each location</b> . The Assessor may contact you for addition	e property your organiz mplete, sign and returr	ation owns at the location listed above. To continu
If you no longer seek an exemption at this location, check here , sign and		Assessor Date Vacated
If your organization is dissolved and therefore no longer needs an Organizati Check, if changed within the last year: Mailing Address		
. Does your organization have a valid Organizational Clearance Certificate (Ou yes, enter OCC No and date issued		
Have you amended the organization's formative documents (i.e., articles of i st year? Yes No If <b>yes</b> , please mail a copy of the amendment to the ox 942879, Sacramento, CA 94279-0064. Please include your OCC number. I ocuments were amended, please forward a copy of this page to the Board of E	e State Bo <mark>ar</mark> d of <mark>Equa</mark> Note to Assessor's Off	ization, County-Assessed Properties Division, P.0
ead the information on the reverse side before completing. All questions mus	st be answered. If the	
tachment or complete the referenced form. Contact the Assessor if any for entify the property that your organization owns at this location:	rms referenced below a	re needed to complete this application.
Real property (land/buildings/improvements)		ssessory Interest
ES NO Since January 1, last year:		
<ol> <li>1. Have any of the activities or use on any portion of the property th of the change in activities or use.</li> </ol>	a <mark>t r</mark> eceived an exempt	ion last year changed? If yes, attach an explanation
2. Is any portion of this property being used for exempt purposes the	nat was not being used	in that manner last year?
3. Is any portion of this property vacant or unused? If yes, since (d	ate)	Area (sq.ft.)
<ol> <li>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 file</li> </ol>	r fundraising purposes ed with this claim.)	? (Note: Thrift stores which are part of a planne
5. Is any portion of the property used for living quarters? If yes, che		
Transitional / emergency shelter		
Low-income housing (check one)		
Owned by a non-profit organization or eligible limited lia	ability company, <u>submi</u>	<u>t BOE-267-L</u>
Owned by a limited partnership, <u>submit BOE-267-L1</u>		
Housing for senior or handicapped, submit BOE-267-H unle government under, but not limited to, sections 202, 231, 23	ess care or services are 6, or 811 of the Federa	provided or the property is financed by the feder Il Pu <mark>bli</mark> c Laws.
Living quarters associated with a rehabilitation program, su	<u>Ibmit BOE-267-R</u>	
Other - If you claim exemption for this portion, submit docur with a statement indicating that housing continues to be use	mentation including the ed for the organization	e occupant's position or role in the organization, s exempt purpose. (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 amour previously provided to the Assessor.	es, <u>submit BOE-267-O</u> nt received by claiman	if real property is used; for personal property attac t (if any) and a copy of the lease agreement if n
<ul> <li>7. Did this or any portion of this property generate taxable "unrela Revenue Code? If <b>yes</b>, see "Unrelated Income" on the reverse.</li> </ul>	ated business taxable	income," as defined in section 512 of the Intern
8. Have the organization's income and/or expenses increased by recent and the prior year's complete financial statements along v		
<ul> <li>9. Is there any equipment or property at this location that is leased and a description of the property. This property may be taxable a</li> </ul>		
ME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION (please print)		DAYTIME TELEPHONE
I certify (or declare) under penalty of perjury under the laws of the State of any accompanying statements or documents, is true, correct		
SNATURE OF CLAIMANT TITLE		DATE
AIL ADDRESS		

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-267-A (P2) REV. 22 (05-21)

## **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 USE ONLY								
		ASSESSED VA	LUES					
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 t	the church, religious, etc	, was allowed this year o	n a portion of the property des	cribed in the claim, ind	icate the type and			
amount of the exemption:		2						
	(type)	(amount)						
		Ву						
			(Assessor or designee) (date)					