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. Organizati



Kathy Scriven **Sutter County Assessor** 1160 Civic Center Blvd., Suite D

Yuba City, CA 95993 Phone Number: (530) 822-7160 Fax Number: (530) 822-7198 Email: assessor@co.sutter.ca.us

Organization Name and Mailing Address: (Make necessary ink to the printed name and address.)	corrections in	Property Location:				
			s/leases the real property at this location:			
		Property No.: Cla	ass:			
Last year your organization received the Welfare E receiving the exemption for the property you own a form is required for each location. The Assessor	t this location, you m	ust complete, sign and return this claim for	he location listed above. To continue n to the Assessor. A separate claim			
A. If you no longer seek an exemption at this location	on, check here 🔲, si	gn and return this form to the Assessor. Dat	e Vacated:			
B. If your organization is dissolved and therefore no	longer needs an Org	ganizational Clearance Certificate, check he	e			
C. Check, if changed within the last year:	Mailing Address	Organization Name				
D. Does your organization have a valid <i>Organizatio</i> If yes , enter OCC No an	nal Clearance Certific		ualization? 🔲 Yes 📄 No			
E. Have you amended the organization's formative		cles of incorporation constitution trust instru	ment articles of organization) since			
last year? Yes No If yes, please mail a c						
Box 942879, Sacramento, CA 94279-0064. Please	include your OCC nu	mber. Note to Assessor's Office: If the orga				
documents were amended, please forward a copy of	1 0	•	we are at the state of the second state of the			
Read the information on the reverse side before con attachment or complete the referenced form. Co						
Identify the property that your organization owns at						
Real property (land/buildings/improvements)	Personal p	property 🛛 🗌 Taxable Possessory Intere	st			
YES NO Since January 1, last year:						
of the change in activities or use.		perty that received an exemption last year ch				
		poses that was not being used in that manne	•			
 3. Is any portion of this property vacant or unused? If yes, since (date) Area (sq.ft.) 4. Is any portion of this property used as a retail outlet or for other fundraising purposes? (Note: Thrift stores which are part of a planned, 						
formal rehabilitati <mark>on</mark> program <mark>ma</mark> y b	e exempt if BOE-267-	-R is filed with this claim.)	stores which are part of a planned,			
5. Is any portion of the property used for living quarters? If yes, check one:						
Transitional / emergency shelte						
Low-income housing (check on			-			
	•	nited liability company, <u>submit BOE-267-L</u>				
Owned by a limited partne						
government under, but not limit	ed to, sections 202, 2	<u>-H</u> unless care or services are provided or the 231, 236, or 811 of the Federal Public Laws.	te property is financed by the federal			
Living quarters associated with			esition or role in the organization			
with a statement indicating that	housing continues to	it documentation including the o <mark>cc</mark> upant's po be used for the organization's exempt purp	ose. (See "Housing" on reverse.)			
6. Do other persons or organizations u a list describing what is used, the r previously provided to the Assessor	ame of the user, the	y? If yes , <u>submit BOE-267-O</u> if real property amount received by claimant (if any) and a	is used; for personal property attach a copy of the lease agreement if not			
	erty generate taxable	"unrelated business taxable income," as d	efined in section 512 of the Internal			
8. Have the organization's income and	l/or expenses increas	sed by more than 25 percent since last year along with an explanation of increase.	? If yes , attach a copy of your most			
9. Is there any equipment or property and a description of the property. The	at this location that is is property may be ta	leased or rented to the claimant? If yes , pro exable as it is not owned by the claimant.	ovide the owner's name and address			
NAME OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION	ON (please print)		DAYTIME TELEPHONE			
			()			
l certify (or declare) under penalty of perjury any accompanying statements o		State of California that the foregoing and all correct and complete to the best of my know				
SIGNATURE OF CLAIMANT	Т	ITLE	DATE			

EMAIL ADDRESS

ASSESSOR'S USE ONLY

Reason(s) for Denial:



ALL PART Denied

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	SE 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	
	-	-			51	
amount of the exemption:	(type)	φ(amount)				
		B	l			
			(Assessor or designee)		(date)	