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

20 CLAIM FOR WELFARE EXEMPTION (ANNUAL FILING)



# 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

To receive	the	full exemption, a claimant must complete and file this form								
Organizatio	n Nai	me and Mailing Address: (Make necessary corrections in ink to the								
name and a	ddre	SS.)	This organization owns rents/	This organization owns rents/leases the real property at this location:						
			Property No.: Clas	;S:						
receiving	the e	organization received the Welfare Exemption for all or pa exemption for the property you own at this location, you <b>m</b> red for each location. The Assessor may contact you	nust complete, sign and return this claim form	e location listed above. To continue to the Assessor. <b>A separate claim</b>						
A. If you n	o lor	nger seek an exemption at this location, check here $[$ , si	ign and return this form to the Assessor. Date	Vacated:						
B. If your of	orgai	nization is dissolved and therefore no longer needs an Org	ganizational Clearance Certificate, check here	•						
C. Check,	if ch	anged with <mark>in the last yea</mark> r: 🗾 🔲 M <mark>aili</mark> ng A <mark>dd</mark> ress [	Organization Name							
	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									
E. Have you amended the organization's formative documents (i.e., articles of incorporation, constitution, trust instrument, articles of organization) since										
	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 documents were amended, please forward a copy of this page to the Board of Equalization.									
		mation on the reverse side before completing. All question								
		r complete the referenced form. Contact the Assessor if	<sup>r</sup> any forms referenced below are needed to co	mplete this application.						
•	•	perty that your organization <b>owns</b> at this location: perty (land/buildings/improvements)								
YES NO	i più	Since January 1, last year:	property Taxable Possessory Interes							
	1.	Have any of the activities or use on any portion of the projot the change in activities or use.	perty that received an exemption last year cha	anged? If yes, attach an explanation						
	2.	Is any portion of this property being used for exempt purp	poses that was not being used in that manner	last year?						
	3.	Is any portion of this property vacant or unused? If yes, s	since (date) Area	(sq.ft.)						
	4.	Is any portion of this property used as a retail outlet or f formal rehabilitation program may be exempt if BOE-267-	for othe <mark>r fundraising purposes? (<b>Note</b>: Thrift :</mark> -R is fi <mark>led wit</mark> h this claim.)	stores which are part of a planned,						
	5.	Is any portion of the property used for living quarters? If y	yes, ch <mark>e</mark> ck one:							
		Transitional / emergency shelter								
	Low-income housing (check one)									
		Owned by a non-profit organization or eligible lir	, , ,	-						
		Owned by a limited partnership, <u>submit BOE-26</u>								
	Housing for senior or handicapped, submit BOE-267-H unless care or services are provided or the property is financed by the federal government under, but not limited to, sections 202, 231, 236, or 811 of the Federal Public Laws.									
		Living quarters associated with a rehabilitation pro	gram, <u>submit BOE-267-R</u>							
		Other - If you claim exemption for this portion, subrorganization, with a statement indicating that he								
	6	(See "Housing" on reverse.) Do other persons or organizations use any of this propert	ty2 If yes, submit BOE-267 O if real preparty is	s used: for personal property attach						
		a list describing what is used, the name of the user, the previously provided to the Assessor.	amount received by claimant (if any) and a	copy of the lease agreement if not						
	7.	Did this or any portion of this property generate taxable Revenue Code? If <b>yes</b> , see "Unrelated Business Taxable	e "unrelated business taxable income," as de e <i>Income</i> " on the reverse.	fined in section 512 of the Internal						
	8.	Have the organization's income and/or expenses increas recent and the prior year's complete financial statements		' If <b>yes,</b> attach a copy of your most						
	<ul> <li>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 addres and a description of the property. This property may be taxable as it is not owned by the claimant.</li> </ul>									
NAME OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	anable as it is not owned by the daimant.	DAYTIME TELEPHONE						
				( )						
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 CI		TITLE	DATE						
EMAIL ADDR	E80									
	_00									

ASSESSOR'S USE ONLY

Reason(s) for Denial:

Approved: ALL PART Denied



### **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 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 desigr	nee)	(date)				

