EF-267-A-R23-0522-54000108-1

BOE-267-A (P1) REV. 23 (05-22)

20 ____ CLAIM FOR WELFARE **EXEMPTION (ANNUAL FILING)**

County Assessor/Clerk-Recorder

221 S. Mooney Blvd., Room 102-E Visalia, CA 93291-4593 Ph: (559) 636-5100 Fax: (559) 737-4468

Tara K. Freitas

To receive the full exemption, a claimant must complete and

			vith the Assessor by February 15. me and Mailing Address: (Make necessary corrections in							
			I name and address.) Property Lo	cation:						
			This organ	nization owns rents/leases the real property at th	nis locatior					
			Property	No.: Class:						
recei	ving t	he e	r organization received the Welfare Exemption for all or part of the property yo exemption for the property you own at this location, you must complete, sign red for each location. The Assessor may contact you for additional informati	and return this claim form to the Assessor. A separa	continue					
			nger seek an exemption at this location, check here, sign and return this							
B. If	our o	orga	inization is dissolved and therefore no longer needs an Organizational Cleara	nce Certificate, check here						
		•	nanged within the last year: Mailing Address Organization N							
If yes	, ent	er O	organization have a valid Organizational Clearance Certificate (OCC) issued OCC No and date issued							
last y Box 9	ear? 94287	□ 79, S	mended the organization's formative documents (i.e., articles of incorporation Yes No If yes, please mail a copy of the amendment to the State Boas Sacramento, CA 94279-0064. Please include your OCC number. Note to Assesse amended, please forward a copy of this page to the Board of Equalization	rd of <mark>Equalization</mark> , County-Assessed Pro <mark>pe</mark> rties Divis essor's Office: If the organization is dissolved or the f	sion, P.O.					
documents were amended, please forward a copy of this page to the Board of Equalization. Read the information on the reverse side before completing. All questions must be answered. If the answer to any question is "YES," explain in an										
	attachment or complete the referenced form. Contact the Assessor if any forms referenced below are needed to complete this application.									
Identi	-	•	operty that your organization owns at this location:							
YES		l pro	operty (land/buildings/improvements) Since January 1, last year:	axable Possessory Interest						
		1.	Have any of the activities or use on any portion of the property that received	an exe <mark>mption last ye<mark>ar</mark> changed? If yes, attach an ex_l</mark>	planation					
	П	2	of the change in activities or use. Is any portion of this property being used for exempt purposes that was not	heing used in that manner last year?						
			Is any portion of this property vacant or unused? If yes , since (date)	,						
			Is any portion of this property used as a retail outlet or for other fundraisin		planned.					
ш	ш		formal rehabilitation program may be exempt if BOE-267-R is filed with this	claim.)	piaou,					
		5.	Is any portion of the property used for living quarters? If yes, check one:							
			☐ Transitional / emergency shelter							
			Low-income housing (check one)							
			Owned by a non-profit organization or eligible limited liability comp	any, <u>submit BOE-267-L</u>						
			Owned by a limited partnership, <u>submit BOE-267-L1</u>							
			Housing for senior or handicapped, submit BOE-267-H unless care or government under, but not limited to, sections 202, 231, 236, or 811 of		ne federal					
			Living quarters associated with a rehabilitation program, submit BOE-2							
			Other - If you claim exemption for this portion, submit documentation in with a statement indicating that housing continues to be used for the or	cluding the occupant's position or role in the organizaganization's exempt purpose. (See "Housing" on reve	ation, erse.)					
		6.	Do other persons or organizations use any of this property? If yes, submit B a list describing what is used, the name of the user, the amount received previously provided to the Assessor.	<u>OE-267-O</u> if <mark>re</mark> al property is used; for personal proper by claimant (if any) and a copy of the lease agreem	rty attach ent if not					
		7.	Did this or any portion of this property generate taxable "unrelated busine Revenue Code? If yes , see "Unrelated Business Taxable Income" on the re		e Internal					
		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 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 and a description of the property. This property may be taxable as it is not or	the claimant? If yes , provide the owner's name and wned by the claimant.	l address					
NAME	OF PE	RSO	N TO CONTACT FOR ADDITIONAL INFORMATION (please print)	DAYTIME TELEPHONE						
	I ce	rtify	(or declare) under penalty of perjury under the laws of the State of California any accompanying statements or documents, is true, correct and compl		ing					
SIGNA	TURE	OF CI	PLAIMANT	DATE						
ENAAU	VDDD	ECC	l l							
EMAIL	AUUK	೭೦೮								
	199F	990	OR'S USE ONLY Approved: ☐ ALL ☐ PART ☐ Denied	Pagen(a) for Doniel:						
,	NOOE	330	DR'S USE ONLY Approved: ALL PART Denied	Reason(s) for Denial:						

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 VALUES										
ITEM	TOTAL	TOTAL ASSESSED VALUE OF:								
	LAND	IMPROVEMENTS	PERSONAL PROPERTY	FIXTURES	TOTAL					
ITEM	EXEMP	TION 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)								
	By(Assessor or designee)		nee)	(date)						



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