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

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



# Kaenan Whitman **Tuolumne County Assessor - Recorder**

2 South Green Street, Third Floor Sonora, CA 95370 Phone: (209) 533-5535 Fax: (209) 533-5674 Email: assessor@tuolumnecounty.ca.gov

the Assessor by	ne and Mailing Address: (Make necessary corrections in ink to the printed	Property Location:  This organization owns rents/	/leases the real property at this location:				
		Property No.: Clas	ss:				
receiving the ex form is require	organization received the Welfare Exemption for all or part of the temption for the property you own at this location, you <b>must</b> comed for each location. The Assessor may contact you for additionate ger seek an exemption at this location, check here , sign and r	plete, sign and return this claim form al information.	to the Assessor. A separate claim				
•	ization is dissolved and therefore no longer needs an Organizatio						
D. Does your or If <b>yes</b> , enter Of E. Have you an	rganization have a valid <i>Organizational Clearance Certificate</i> (OCCC No and date issued nended the organization's formative documents (i.e., articles of in	corporation, constitution, trust instrui	ment, articles of organization) since				
Box 942879, Sa documents were Read the inform	'es	ote to A <mark>ss</mark> essor's <mark>Office: If</mark> the organ qualization. t be answered. If the answer to any	ization is dissolved or the formative y question is "YES," explain in an				
Identify the prop	perty that your organization <b>owns</b> at this location: perty (land/buildings/improvements)  Since January 1, last year:	☐ Taxable Possessory Interes					
1. <u> </u>	Have any <mark>of</mark> the activi <mark>tie</mark> s or <mark>u</mark> se on any porti <mark>on</mark> of t <mark>he property</mark> tha of the chan <mark>ge in activiti</mark> es or use.	t received an exemption last year cha	anged? If yes, attach an explanation				
□ □ 2.	ls any portion of this property being used for exempt purposes tha	at was not being used in that manner	last year?				
□ □ 3.	Is any portion of this property vacant or unused? If <b>yes</b> , since (da	te) Area	(sq.ft.)				
☐ ☐ 4.	ls any portion of th <mark>is property used as a retail ou</mark> tlet or for othe <mark>r</mark> formal rehabilitation program may be exempt if BOE-267-R is fil <mark>e</mark> c	fundraising purposes? ( <b>Note</b> : Thrift with this claim.)	stores which are part of a planned,				
<u> </u>	Is any portion of the property used for living quarters? If yes, checonomic Transitional / emergency shelter  Low-income housing (check one)  Owned by a non-profit organization or eligible limited liable.  Owned by a limited partnership, submit BOE-267-L1  Housing for senior or handicapped, submit BOE-267-H unlefederal government under, but not limited to, sections 202,  Living quarters associated with a rehabilitation program, su  Other - If you claim exemption for this portion, submit documents.	ess care or services are provided or the 231, 236, or 811 of the Federal Publishmit BOE-267-R	ic Laws. 's position or role in the				
	organization, with a stateme <mark>nt</mark> indicatin <mark>g</mark> that housing o (See "Housing" on reverse.)	continues to be used for the organi	ization's exempt purpose.				
	Do other persons or organizations use any of this property? If <b>yes</b> a list describing what is used, the name of the user, the amount previously provided to the Assessor.	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 "unrelat Revenue Code? If <b>yes</b> , see <i>"Unrelated Business Taxable Income</i>	ted business taxable income," as de " on the reverse.	fined in section 512 of the Internal				
□ □ 8. I	Have the organization's income and/or expenses increased by m recent and the prior year's complete financial statements along wi	nore than 25 percent since last year? ith an explanation of increase.	? If <b>yes</b> , attach a copy of your most				
□ □ 9.	ls there any equipment or property at this location that is leased of and a description of the property. This property may be taxable as	or rented to the claimant? If <b>yes</b> , provent is it is not owned by the claimant.	vide the owner's name and address				
NAME OF PERSON	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 a	California that the foregoing and all i	information hereon, including				
SIGNATURE OF CLA		and complete to the best of my knowl	DATE				
EMAIL ADDRESS							
ASSESSOR'S USE ONLY  Approved:   ALL PART Denied Reason(s) for Deniel:							
ASSESSOR'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 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)						
	By(Assessor or designee)		nee)	(date)				

EF-267-A-R24-0524-5500006